

## **Appendix-1.1**

**(Reference: Page 1)**

### **Part-A: Structure and Form of Government Accounts**

**Structure of Government Accounts:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund; and (iii) Public Account.

#### **Part I: Consolidated Fund**

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

#### **Part II: Contingency Fund**

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

#### **Part III: Public Account**

Receipts and Disbursement in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

**Appendix-1.1**  
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**Part-B: Layout of Finance Accounts**

**Layout of Finance Accounts**

The Finance Accounts 2014-15 has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

<b>Layout</b>	
<b>VOLUME I</b>	
<b>Statement No. 1</b>	Statement of Financial Position
<b>Statement No. 2</b>	Statement of Receipts and Disbursements
<b>Statement No. 3</b>	Statement of Receipts (Consolidated Fund)
<b>Statement No. 4</b>	Statement of Expenditure (Consolidated Fund)
<b>Statement No. 5</b>	Statement of Progressive Capital expenditure
<b>Statement No. 6</b>	Statement of Borrowings and Other Liabilities
<b>Statement No. 7</b>	Statement of Loans and Advances given by the Government
<b>Statement No. 8</b>	Statement of Investments of the Government
<b>Statement No. 9</b>	Statement of Guarantees given by the Government
<b>Statement No. 10</b>	Statement of Grants-in-aid given by the Government
<b>Statement No. 11</b>	Statement of Voted and Charged Expenditure
<b>Statement No. 12</b>	Statement on Sources and Application of Funds for Expenditure other than on Revenue Account
<b>Statement No. 13</b>	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
	<b>Notes to Accounts</b>
	<b>Annexure:</b>
	A. Details of exclusion of Accounts during the year
	B. Statement of Periodical/Other adjustments
	C. Statement of Major Head-wise Receipts booked under Minor head 800-Other Receipts
	D. Statement of Major Head-wise expenditure booked under Minor head 800-Other Expenditure
	E. Statement of Drawal of fund, contribution uploaded and closing balance
	F. Inoperative Reserve Funds
	G. Table showing short transfer to SDRF
	H. Rush of Expenditure
<b>VOLUME II</b>	
<b>Part I</b>	
<b>Statement No. 14</b>	Detailed Statement of Revenue and Capital Receipts by Minor Heads
<b>Statement No. 15</b>	Detailed Statement of Revenue Expenditure by Minor Heads
<b>Statement No. 16</b>	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads
<b>Statement No. 17</b>	Detailed Statement of Borrowings and Other Liabilities
<b>Statement No. 18</b>	Detailed Statement on Loans and Advances given by the Government
<b>Statement No. 19</b>	Detailed Statement of Investments
<b>Statement No. 20</b>	Detailed Statement of Guarantees given by the Government
<b>Statement No. 21</b>	Detailed Statement on Contingency Fund and other Public Account transactions
<b>Statement No. 22</b>	Detailed Statement on Investments of Earmarked Balances

<b>PART II -Appendices</b>	
<b>I</b>	Comparative Expenditure on Salary
<b>II</b>	Comparative Expenditure on Subsidy
<b>III</b>	Grants-in-aid/Assistance given by the Government (Institution wise and Scheme wise)
<b>IV</b>	Details of Externally Aided Projects
<b>V</b>	Plan Scheme expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
<b>VI</b>	Direct transfer of Central Scheme funds to implementing agencies in the State
<b>VII</b>	Acceptance and Reconciliation of balances
<b>VIII</b>	Financial results of Irrigation Schemes
<b>IX</b>	Commitments of the Government – List of Incomplete Capital Works
<b>X</b>	Maintenance expenditure with segregation of salary and non-salary portion
<b>XI</b>	Major Policy decisions of the Government during the year or new schemes proposed in the Budget
<b>XII</b>	Committed Liabilities of the Government
<b>XII</b>	Re-organisation of the States – Items for which allocation of balances between/among the States has not been finalised

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**Part-C: Methodology adopted for the Assessment of Fiscal Position**

The norms/ceilings prescribed by the FC-XIII as well as its projections for fiscal aggregates along with the commitments/projections made by the State Governments in Medium Term Fiscal Plan (MTFP) required to be laid in the legislature under the FRBM Act (**Para 1.2**) have been used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the current year. Assuming that Gross State Domestic Product (GSDP)<sup>1</sup> is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for tax revenues, non-tax revenues, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The GSDP figures (at current prices) taken from Central Statistics Office (CSO) data, Ministry of Statistics and Programme Implementation have been used in estimating these percentages and buoyancy ratios.

**The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:**

**List of terms used in the Chapter I and basis for their calculation**

Terms	Basis of calculation
1	2
<b>Buoyancy of a parameter</b>	Rate of Growth of the parameter/GSDP Growth
<b>Buoyancy of a parameter (X) With respect to another parameter (Y)</b>	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
<b>Rate of Growth (ROG)</b>	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
<b>Development Expenditure</b>	Social Services + Economic Services
<b>Average interest paid by the State</b>	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
<b>Interest received as per cent to Loans Outstanding</b>	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
<b>Revenue Deficit</b>	Revenue Receipt – Revenue Expenditure
<b>Fiscal Deficit</b>	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
<b>Primary Deficit</b>	Fiscal Deficit – Interest payments

<sup>1</sup> GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production.

1	2
<b>Balance from Current Revenue (BCR)</b>	Revenue Receipts <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
<b>Core Public and Merit Goods</b>	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of our rights, pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
<b>Debt Sustainability</b>	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
<b>Sufficiency of Non-Debt Receipts</b>	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
<b>Net Availability of Borrowed Fund</b>	Net availability of borrowed fund is defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
<b>Primary Deficit</b>	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit, which is an outcome of the fiscal transactions of the State during the course of the year.
<b>Primary Expenditure</b>	Primary expenditure of the State defined as the total expenditure net of interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

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**Part D: State Profile**

**A: General Data**

Sl No.	Particulars	Figures State	
1	Area	78,438 sq Km	
2	Population as per 2011 census	3.12 crore	
3	Density of Population (2011) (All India Average = 382 persons per sq km)	398	
4	Population below poverty line (All India Average = 30%)	40.9%	
5	Literacy (2011) (All India Average = 72.99%)	72.19%	
6	Infant Mortality (per 1000 live births) (All India Average = 40 per 1000 live births)	54	
7	Life Expectancy at Birth (All India Average = 67.5 years)	63.3 years	
8	Gini Coefficient $\mathcal{J}$		
	(a) Rural (All India = 0.29)	0.24	
	(b) Urban (All India = 0.38)	0.32	
9	Population Growth (2001 to 2011) India = 17.64%	16.93%	
10	Gross State Domestic Product (GSDP) 2014-15	₹1,83,798 crore	
11	Per capita GSDP CAGR (2005-06 to 2014-15)	Special Category States (SCS)	13.89
		Assam	11.96
12	GSDP CAGR (2005-06 to 2014-15)	Special Category States	14.73
		Assam	13.38
13	Population Growth (2005-06 to 2014-15)	Special Category States	12.32
		Assam	11.96

**Sources:**

- i) Sl. No. 1, 2, 3, 5 & 9: Census of India, 2011;
- ii) Sl. No. 4: Report of the Expert Group (Rangarajan) to Review the Methodology for measurement of Poverty, Planning Commission (now NITI Ayog);
- iii) Sl. No. 6: SRS Bulletin of September 2014;
- iv) Sl. No. 7: Economic Survey 2014-15;
- v) Sl. No. 8: Gini Coefficient (Estimates of Planning Commission);
- vi) Sl. No. 10: CSO data.
- vii) Sl. No. 11, 12 and 13: Finance Accounts

$\mathcal{J}$  It is measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

## Appendix 1.1 (Concluded)

## B: Financial Data

Particulars					
Sl No.	CAGR	2005-06 to 2013-14		2013-14 to 2014-15	
		SCS	Assam	SCS	Assam
		In per cent			
<b>a</b>	of Revenue Receipts	13.72	13.08	15.34	18.53
<b>b</b>	of Own Tax Revenue	16.00	13.65	13.19	5.06
<b>c</b>	of Non-Tax Revenue	10.67	8.02	-6.78	-10.79
<b>d</b>	of Total Expenditure	13.86	15.05	20.99	21.17
<b>e</b>	of Capital Expenditure	11.36	14.43	26.12	22.67
<b>f</b>	of Revenue Expenditure on Education	16.09	17.94	17.68	18.51
<b>g</b>	of Revenue Expenditure on Health	16.70	21.27	23.67	2.30
<b>h</b>	of Salary and Wages	16.40	17.61	4.52	12.74
<b>i</b>	of Pension	19.95	19.71	14.94	22.82

Source of data: State AsG and Finance Accounts

**Appendix-1.2**  
(Reference: Paragraph 1.1.1)  
**Abstract of Receipts and Disbursements for the year 2014-15**  
**Part-A**

(₹ in crore)

Receipts			Disbursements						
2013-14		2014-15	2013-14		Non-Plan	Plan	Total	2014-15	
<b>Section-A: Revenue</b>									
<b>32212.79</b>	<b>I-Revenue receipts</b>		<b>38181.49</b>	<b>31989.88</b>	<b>I- Revenue expenditure</b>	<b>29687.35</b>	<b>9390.82</b>	<b>39078.17</b>	<b>39078.17</b>
8994.92	Tax revenue	9449.81		<b>10928.50</b>	<b>General services</b>	<b>12561.48</b>	<b>360.12</b>	<b>12921.60</b>	
2705.03	Non-tax revenue	2412.89		<b>14850.09</b>	<b>Social Services</b>	<b>11994.99</b>	<b>6092.75</b>	<b>18087.74</b>	
11574.52	State's share of Union Taxes	12283.71		9420.02	Education, Sports, Art and Culture	8826.35	2338.12	11164.47	
680.93	Non-Plan Grants	1490.95		1865.91	Health and Family Welfare	1191.39	717.93	1909.32	
6059.30	Grants for State Plan Schemes	12375.57		812.63	Water Supply, Sanitation, Housing and Urban Development	779.51	1101.22	1880.73	
64.60	Grants for Special Plan Schemes	132.28		38.84	Information and Broadcasting	40.26	7.27	47.53	
2133.49	Grants for Central and Centrally Sponsored Plan Schemes	36.28		675.39	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	96.52	470.17	566.69	
				148.83	Labour and labour Welfare	78.60	75.90	154.50	
				1860.89	Social Welfare and Nutrition	952.87	1382.14	2335.01	
				27.60	Others	29.49	-	29.49	
				<b>5835.53</b>	<b>Economic Services</b>	<b>4137.38</b>	<b>2937.95</b>	<b>7075.33</b>	
				1896.20	Agriculture and Allied Activities	1190.24	897.84	2088.08	
				980.83	Rural Development	310.16	1344.67	1654.83	
				286.22	Special Areas Programmes	(-) 5.68	157.08	151.40	
				696.12	Irrigation and Flood Control	733.20	-	733.20	
				151.82	Energy	113.75	0.11	113.86	
				377.24	Industry and Minerals	271.52	123.12	394.64	
				1189.46	Transport	1412.75	64.37	1477.12	
				29.00	Science Technology and Environment	0.72	20.93	21.65	
				228.64	General Economic Services	110.72	329.83	440.55	
				<b>375.76</b>	<b>Grants-in-aid and Contributions</b>	<b>993.50</b>	<b>-</b>	<b>993.50</b>	
--	<b>II-Revenue deficit carried over to Section-B</b>		<b>896.68</b>	<b>222.90</b>	<b>II-Revenue surplus carried over to Section-B</b>				--

**Appendix-1.2 (Contd.)  
Part-B**

Receipts				Disbursements					
2013-14		2014-15	2013-14		Non-Plan	Plan	Total	2014-15	
<b>Section-B: Others</b>									
6620.01	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		4527.99	--	III-Opening Overdraft from RBI				--
--	IV Miscellaneous Capital receipts		--	3189.24	IV-Capital Outlay	85.14	3827.13	3912.27	3912.27
				125.74	General services	23.45	111.12	134.57	
				194.66	Social Services	26.80	542.01	568.81	
				0.03	Education, Sports, Art and Culture	0	0	0	
				12.52	Health and Family Welfare	0.37	12.75	13.12	
				181.65	Water Supply, Sanitation, Housing and Urban Development	26.43	529.11	555.54	
				0.45	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	0	0	0	
				--	Others	0	0.15	0.15	
				2868.84	Economic Services	34.89	3174.00	3208.89	
				9.45	Agriculture and Allied Activities	0	10.88	10.88	
				405.52	Special Areas Programmes	0	379.63	379.63	
				961.34	Irrigation and Flood control	0.46	1505.41	1505.87	
				417.17	Energy	0	176.71	176.71	
				120.49	Industry and Minerals	0	116.58	116.58	
				941.72	Transport	32.33	961.77	994.10	
				13.16	General Economic Services	2.10	23.02	25.12	
6.07	V-Recoveries of Loans and Advances		10.13	822.03	V-Loans and Advances disbursements	324.04	306.67	630.71	630.71
--	From Power Projects	--		284.96	For Power Projects			606.32	
3.15	From Government Servants	6.90		1.03	To Government Servants			0.53	
2.92	From Others	3.23		536.04	To Others			23.86	
222.90	VI-Revenue surplus brought down		--	--	VI-Revenue deficit brought down				896.68

Appendix-1.2 (Concluded)

Receipts			Disbursements					
2013-14		2014-15	2013-14		Non-Plan	Plan	Total	2014-15
1196.07	<b>VII-Public debt receipts</b>		6145.46	1177.24	<b>VII-Repayment of Public Debt</b>		3190.23	3190.23
1147.46	Internal debt other than ways and means Advances and overdraft	4532.60		1015.32	Internal debt other than Ways and Means Advances and Overdraft		1225.48	
--	Transaction under Ways and Means Advances including Overdraft	1563.20		--	Transaction under Ways and Means Advances including Overdraft		1563.20	
48.61	Loans and Advances from Central Government	49.66		161.92	Repayment of Loans and Advances to Central Government		401.55	
--	<b>VIII-Inter State Settlement</b>		--	--	<b>VIII-Inter State Settlement</b>		--	--
--	<b>IX-Appropriation to Contingency Fund</b>		--	--	<b>IX-Appropriation to Contingency Fund</b>		--	--
--	<b>X-Amount transferred to Contingency Fund</b>		--	--	<b>X-Expenditure from Contingency Fund</b>		--	--
14948.25	<b>XI-Public Account receipts</b>		17789.87	13276.81	<b>XI-Public Account disbursements</b>			16376.43
1454.70	Small Savings and Provident fund	1631.33		617.53	Small Savings and Provident Funds		741.20	
543.44	Reserve funds	818.51		0.00	Reserve Funds		0.00	
19.86	Suspense and Miscellaneous	(-) 109.12		(-) 103.18	Suspense and Miscellaneous		(-) 17.20	
4498.66	Remittance	5740.30		4488.34	Remittances		5710.04	
8431.59	Deposits and Advances	9708.85		8274.12	Deposits and Advances		9942.39	
--	<b>XII-Closing overdraft from Reserve Bank of India</b>		--	4527.99	<b>XII-Closing cash balance</b>			3467.13
				-	Cash in Treasuries and Local Remittances		-	
				(-) 1704.63	Deposits with Reserve Bank		(-)1652.59	
				10.15	Departmental Cash Balance including permanent Advances		6.64	
				3611.98	Cash Balance Investment		2004.71	
				2610.49	Investment of Earmarked funds		3108.37	
55206.09	<b>Total</b>		67551.62	52206.09	<b>Total</b>			67551.62

**Appendix-1.3**  
(Reference: Paragraphs 1.3, 1.3.1, 1.6.2 & 1.9.2)  
**Time Series Data on State Government Finances**

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>23005 (65)</b>	<b>27455 (68)</b>	<b>30691 (69)</b>	<b>32213 (67)</b>	<b>38181 (63)</b>
(i) <i>Tax Revenue</i>	5930 (26)	7638 (28)	8250 (27)	8995 (28)	9450 (25)
<i>Taxes on Agricultural Income</i>	101 (2)	83 (1)	82 (1)	90 (1)	51
<i>Taxes on Sales, Trade etc.</i>	4319 (73)	5694 (75)	6223 (75)	6848 (76)	7351 (78)
<i>Taxes and duties on Electricity</i>	42 (1)	37	42 (1)	41	44
<i>State Excise</i>	323 (5)	503 (7)	568 (7)	610 (7)	665 (7)
<i>Taxes on vehicles</i>	232 (4)	294 (4)	328 (4)	351 (4)	365 (4)
<i>Stamps and Registration fees</i>	123 (2)	175 (2)	252 (3)	252(3)	189 (2)
<i>Land Revenue</i>	142 (2)	140 (2)	146 (2)	156 (2)	142 (2)
<i>Other Taxes</i>	648 (11)	712 (9)	609 (7)	647 (7)	643 (7)
(ii) <i>Non Tax Revenue</i>	2373 (10)	2867 (10)	2474 (8)	2705 (8)	2413 (6)
(iii) <i>State's share in Union taxes and duties</i>	7969 (35)	9283 (34)	10601 (35)	11575 (36)	12283 (32)
(iv) <i>Grants in aid from Government of India</i>	6733 (29)	7667 (28)	9366 (30)	8938 (28)	14035 (37)
<b>2. Miscellaneous Capital Receipts</b>	--	--	--	--	--
<b>3. Recovery of Loans and Advances</b>	<b>28</b>	<b>21</b>	<b>7</b>	<b>6</b>	<b>10</b>
<b>4. Total revenue and Non debt capital receipts (1+2+3)</b>	<b>23033</b>	<b>27476</b>	<b>30698</b>	<b>32219</b>	<b>38191</b>
<b>5. Public Debt Receipts</b>	<b>2045 (6)</b>	<b>952 (2)</b>	<b>1388 (3)</b>	<b>1196 (2)</b>	<b>4582 (8)</b>
<i>Internal Debt (excluding Ways and Means Advance and Overdraft)</i>	2030	922	1349	1147	4532
<i>Net transactions under Ways and Means Advance and Overdraft</i>	--	--	--	--	--
<i>Loans and Advances from Government of India</i>	15	30	39	49	50
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>25078</b>	<b>28428</b>	<b>32086</b>	<b>33415</b>	<b>42773</b>
<b>7. Contingency Fund Receipts</b>	--	--	--	--	--
<b>8. Public Account Receipts</b>	<b>10404 (29)</b>	<b>12176 (30)</b>	<b>12138 (28)</b>	<b>14948 (31)</b>	<b>17790 (29)</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>35482</b>	<b>40604</b>	<b>44224</b>	<b>48363</b>	<b>60563</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>22952 (63)</b>	<b>26528 (64)</b>	<b>29137 (65)</b>	<b>31990 (64)</b>	<b>39078 (63)</b>
<i>Plan</i>	5056 (22)	6487 (24)	6495 (22)	7028 (22)	9391 (24)
<i>Non Plan</i>	17896 (78)	20041 (76)	22642 (78)	24962 (78)	29687 (76)
<i>General Services (including interest payments)</i>	7766	9743	10570	10928	12922
<i>Social Services</i>	10159	11466	12618	14850	18088
<i>Economic Services</i>	4669	4663	5209	5836	7075
<i>Grants-in-aid and contributions</i>	358	656	740	376	993
<b>11. Capital Expenditure</b>	<b>2001 (5)</b>	<b>2506 (6)</b>	<b>2617 (6)</b>	<b>3189 (6)</b>	<b>3912 (6)</b>
<i>Plan</i>	1930 (96)	2431 (97)	2545 (97)	3088 (97)	3827(98)
<i>Non Plan</i>	71 (4)	75 (3)	72 (3)	101 (3)	85(2)
<i>General Services</i>	54	68	102	126	134
<i>Social Services</i>	176	162	176	194	569
<i>Economic Services</i>	1771	2276	2339	2869	3209
<b>12. Disbursement of Loans and Advances</b>	<b>71</b>	<b>88</b>	<b>461 (1)</b>	<b>822 (2)</b>	<b>631 (1)</b>
<b>13. Total (10+11+12)</b>	<b>25024</b>	<b>29122</b>	<b>32215</b>	<b>36001</b>	<b>43621</b>

Appendix-1.3 (Contd.)

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>14. Repayment of Public Debt</b>	<b>923 (3)</b>	<b>1146 (3)</b>	<b>1533 (3)</b>	<b>1177 (2)</b>	<b>1627 (3)</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	800	1021	1407	1015	1225
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	123	125	126	162	402
<b>15. Appropriation to Contingency Fund</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>25947</b>	<b>30268</b>	<b>33748</b>	<b>37178</b>	<b>45248</b>
<b>17. Contingency Fund disbursements</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>18. Public Account disbursements</b>	<b>10537 (29)</b>	<b>11070 (27)</b>	<b>11228 (25)</b>	<b>13277 (26)</b>	<b>16376 (27)</b>
<b>19. Total disbursement by the state (16+17+18)</b>	<b>36484</b>	<b>41338</b>	<b>44976</b>	<b>50455</b>	<b>61624</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (-)/ Surplus (+) (1-10)</b>	<b>(+) 53</b>	<b>(+) 927</b>	<b>(+) 1554</b>	<b>(+) 223</b>	<b>(-) 897</b>
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	<b>(-) 1991</b>	<b>(-) 1646</b>	<b>(-) 1517</b>	<b>(-) 3782</b>	<b>(-) 5430</b>
<b>22. Primary Deficit (-)/Surplus (+) (21+23)</b>	<b>(-) 79</b>	<b>(+) 428</b>	<b>(+) 598</b>	<b>(-) 1584</b>	<b>(-) 3096</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>1912</b>	<b>2074</b>	<b>2115</b>	<b>2198</b>	<b>2334</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>2150</b>	<b>2117</b>	<b>3425</b>	<b>4213</b>	<b>2716</b>
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>					
i) Ways and Means Advances availed (days)	--	--	--	--	1563.20 (31)
ii) Overdraft availed (days)	--	--	--	--	--
<b>26. Interest on Ways and Means Advances/overdraft</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>4.52</b>
<b>27. Gross State Domestic Product (GSDP) ♦</b>	<b>112688</b>	<b>125903</b>	<b>138401</b>	<b>159460</b>	<b>183798</b>
<b>28. Outstanding fiscal liabilities (year end) including interest</b>	<b>31605</b>	<b>33571</b>	<b>35012</b>	<b>36574</b>	<b>40846</b>
<b>29. Outstanding guarantees (year end)</b>	<b>247</b>	<b>259</b>	<b>114</b>	<b>90</b>	<b>143</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>652</b>	<b>652</b>	<b>597</b>	<b>582</b>	<b>582</b>
<b>31. Number of incomplete projects</b>	<b>187</b>	<b>348</b>	<b>69</b>	<b>109</b>	<b>62</b>
<b>32. Capital blocked in incomplete projects (₹ in crore)</b>	<b>556</b>	<b>669</b>	<b>316</b>	<b>385</b>	<b>409</b>
<b>Part E. Fiscal Health Indicators</b>					
<b>I. Resource Mobilisation (in per cent)</b>					
Own tax Revenue/GSDP	5.26	6.07	5.96	5.64	5.14
Own Non-Tax Revenue/GSDP	2.11	2.28	1.79	1.70	1.31
Central Transfers/GSDP	13.05	13.46	14.43	12.86	14.32
<b>II. Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	22.21	23.13	23.28	22.58	23.73
Total Expenditure/Revenue Receipts	108.78	106.07	104.97	111.76	114.25
Revenue Expenditure/Total Expenditure	91.72	91.09	90.45	88.86	89.59

## Appendix-1.3 (Concluded)

	2010-11	2011-12	2012-13	2013-14	2014-15
Expenditure on Social Services/Total Expenditure	41.30	39.93	39.71	41.79	42.77
Expenditure on Economic Services/Total Expenditure	25.74	23.83	23.43	24.18	23.58
Capital Expenditure/Total Expenditure	8.00	8.61	8.12	8.86	8.97
Capital Expenditure on Social and Economic Services/Total Expenditure	7.78	8.37	7.81	8.51	8.66
<b>III. Management of Fiscal Imbalances (in per cent)</b>					
Revenue Deficit (surplus)/GSDP	(+) 0.05	(+) 0.74	(+) 1.12	(+) 0.14	(-) 0.49
Fiscal Deficit (surplus)/GSDP	(-) 1.77	(-) 1.31	(-) 1.10	(-) 2.37	(-) 2.95
Primary Deficit (surplus)/GSDP	(-) 0.07	(+) 0.34	(+) 0.43	(-) 0.99	(-) 1.68
Revenue Deficit/Fiscal Deficit	*	*	*	*	16.52
Primary Revenue Balance/GSDP	(+) 1.77	(+) 2.40	2.66	1.52	0.79
<b>IV. Management of Fiscal Liabilities (in per cent)</b>					
Fiscal Liabilities/GSDP	26.35	25.02	23.77	21.56	20.95
Fiscal Liabilities/RR	129.07	114.72	107.19	106.71	100.86
Primary Deficit <i>vis-à-vis</i> quantum spread	(-) 0.04	**	**	(-) 0.55	(-) 0.91
Debt Redemption (Principal + Interest)/Total Debt Receipts	110.19	295.48	227.16	238.55	72.94
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment (in per cent)	0.69	0.62	0.53	0.53	0.68
Balance from Current Revenue (₹ in crore)	(-) 560	(+) 842	(+) 239	(-) 863	(-) 3913
Financial Assets/Liabilities	1.18	1.20	1.24	1.23	1.18

Note: Figures in brackets represent percentages (rounded) to total of each sub heading

\* There was revenue surplus

\*\* There was Primary surplus

♦ GSDP figures (at current prices) have been taken from CSO website.

**Appendix-1.4**

(Reference: Paragraph 1.7.3)

**Statement showing impact of Government Policies in the State**

(Details of infrastructure and development in the State during 2013-14 and 2014-15)

Sl No.	Description	Unit	Year	
			2013-14 <sup>@</sup>	2014-15
1	2	3	4	5
<b>1.</b>	<b>Education</b>			
<b>(a)</b>	<b>Schools</b>			
	(i) Lower Primary	Number	40355	40017
	(ii) Upper Primary	Number	7646	7775
	(iii) High/Post Basic	Number	3411	3411
	(iv) Higher Secondary	Number	721	721
<b>(b)</b>	<b>Enrollment in schools</b>			
	(i) Lower Primary	In lakh	32.35	31.84
	(ii) Upper Primary	In lakh	9.36	9.35
<b>(c)</b>	<b>Literacy</b>	Percentage	72.19	72.19
<b>(d)</b>	<b>Colleges</b>			
	(i) Government Colleges	Number	5	5
	(ii) Provincialised Colleges	Number	247	295
	(iii) Venture Colleges	Number	91	43
<b>(e)</b>	<b>Universities</b>			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	6	6
<b>2.</b>	<b>Technical Education</b>			
<b>(a)</b>	Engineering Colleges (Govt.)	Number	2	2
<b>(b)</b>	Engineering Colleges (Society mode)	Number	2	2
<b>(c)</b>	Polytechnics	Number	10	10
<b>(d)</b>	Junior Technical School	Number	1	1
<b>(e)</b>	National Institute of Technology	Number	1	1
<b>(f)</b>	Indian Institute of Technology	Number	1	1
<b>3.</b>	<b>Health</b>			
<b>(i)</b>	Allopathic Dispensaries	Number	242	242
<b>(ii)</b>	Primary Health Centres	Number	205	205
<b>(iii)</b>	Ayurvedic Colleges	Number	1	1
<b>(iv)</b>	Medical Colleges	Number	6	6
<b>(v)</b>	Dental Colleges	Number	1	1
<b>(vi)</b>	Infant Mortality	No. per thousand	54	54
<b>(vii)</b>	Civil Hospitals	Number	25	26
<b>(viii)</b>	Sub-Divisional Hospitals	Number	13	13
<b>(ix)</b>	Homeopathic Colleges	Number	3	3
<b>4.</b>	<b>Animal Health</b>			
<b>(i)</b>	Veterinary Dispensaries	Number	451	451
<b>(ii)</b>	Polyclinics	Number	1	1
<b>(iii)</b>	Veterinary Hospitals	Number	28	28

## Appendix-1.4 (Concluded)

1	2	3	4	5
<b>5.</b>	<b>Power</b>			
(i)	Generation	Million Kwh	1724	1782
(ii)	Purchased	Million Kwh	4721	5750
(iii)	Consumption	Million Kwh	4763	5485
(iv)	Rural Electrification	<i>Per cent</i>	96.92	99.22
<b>6.</b>	<b>Roads/Communication</b>			
(i)	Villages connected with roads	Number	14887	15217
(ii)	Motorable Roads	Km	42455	42124
<b>7.</b>	<b>Irrigation</b>			
	Irrigation potential created	Lakh Hectares	0.19713	0.54944
<b>8.</b>	<b>Railway lines</b>			
(i)	Meter Gauge	Length in Km	989	704
(ii)	Broad Gauge	Length in Km	1470	1764
<b>9.</b>	<b>Agriculture</b>			
(i)	Agriculture Production (Rice)	In lakh tonnes	57.54	52.23
(ii)	Productivity of Rice	MT/Hectare	2.238	2.119
<b>10.</b>	<b>Per Capita Income at current prices</b>	In Rupees	44,263	49,480

Source: Information furnished by the Departments and Economic Survey (2014-15) of Government of Assam  
@ Figures for 2013-14 were modified at the instance of respective departments.

**Appendix-1.5**  
(Reference: Paragraph 1.9.1)

**Summarised Financial Position of the Government of Assam as on 31 March 2015**

(₹ in crore)

As on 31 March 2014	Liabilities		As on 31 March 2015
<b>17879.48</b>		<b>Internal Debt</b>	<b>21186.60</b>
	9624.51	Market Loans bearing interest	11777.45
	0.01	Market Loans not bearing interest	--
	0.33	Loans from LIC	0.21
	6.28	Loans from General Insurance Corporation of India	4.77
	879.32	Loans from NABARD	957.00
	0.07	Compensation and other Bonds	0.08
	--	Loans from NCDC	--
	--	Loans from other Institutions	--
	--	Ways and Means Advances	--
	7368.96	Special Securities issued to National Small Savings Fund of the Central Government	8447.09
	--	Other Loans	--
<b>1943.55</b>		<b>Loans and Advances from Central Government</b>	<b>1591.65</b>
	0.25	Pre 1984-85 Loans	0.25
	87.38	Non-Plan Loans	87.38
	1524.14	Loans for State Plan Schemes	1442.38
	257.34	Loans for Central Plan Schemes	0.08
	12.88	Loans for Centrally Sponsored Plan Schemes	--
	61.56	Loans for Special Plan Schemes	61.56
	--	Ways and Means Advances	--
<b>7632.60</b>		<b>Small Savings, Provident Funds, etc.</b>	<b>8522.73</b>
<b>3295.79</b>		<b>Deposits</b>	<b>2767.62</b>
<b>3624.42</b>		<b>Reserve Funds</b>	<b>4442.93</b>
<b>50.00</b>		<b>Contingency Fund</b>	<b>50.00</b>
<b>7938.11</b>		<b>Surplus on Government Account</b>	<b>7041.42</b>
--	--	<b>Deficit of current year</b>	(-) 896.69
	222.91	Current year's surplus	--
	--	Add: Miscellaneous Government Account	--
	7715.20	Add: Accumulated surplus up to 31 March 2014	7938.11
--		<b>Overdraft with Reserve Bank of India</b>	--
<b>42363.95</b>		<b>Total</b>	<b>45602.95</b>
As on 31 March 2014	Assets		As on 31 March 2015
<b>28900.70</b>		<b>Gross Capital Outlay on Fixed Assets</b>	<b>32812.97</b>
	2282.18	Investments in shares of Companies, Corporations etc.	2403.90
	26618.52	Other Capital Outlay	30409.07
<b>4323.04</b>		<b>Loans and Advances</b>	<b>4943.62</b>
	3014.81	Loans for Power Project	3621.12
	1295.41	Other Development loans	1316.05
	12.82	Loans to Government Servants and Miscellaneous loans	6.45
<b>3354.34</b>		<b>Civil Advances</b>	<b>3059.71</b>
<b>474.66</b>		<b>Remittance Balances</b>	<b>444.40</b>
<b>783.22</b>		<b>Suspense and Miscellaneous Balances</b>	<b>875.12</b>
<b>4527.99</b>		<b>Closing Cash-Balances</b>	<b>3467.13</b>
	10.15	Departmental Cash Balances including Permanent Advances	6.64
	3611.98	Cash Balance Investments	2004.71
	(-) 1704.63	Deposit with Reserve Bank of India	(-) 1652.59
	2610.49	Investment of Earmarked Funds	3108.37
<b>42363.95</b>		<b>Total</b>	<b>45602.95</b>

**Explanatory Notes to Appendices 1.2, 1.3 and 1.5:** The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.

**Appendix-2.1**  
(Reference: Paragraph 2.2.2)  
**Statement of various grants/appropriations where savings were more than ₹ 10 crore each and more than 20 per cent of the total provision**

(₹ in crore)					
Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1	2	3	4	5	6
1	1	State Legislature (Revenue Voted)	55.03	13.97	25
2	3	Administration of Justice (Revenue Voted)	326.58	135.45	41
3	4	Elections (Revenue Voted)	89.94	58.99	66
4	5	Sales Tax and Other Taxes (Revenue Voted)	122.36	35.88	29
5	6	Land Revenue & Land Ceiling (Revenue Voted)	251.03	81.55	32
6	9	Transport Services (Capital Voted)	146.06	35.25	24
7	11	Secretariat & Attached Offices (Revenue Voted) (Capital Voted)	1,952.74 104.70	1,080.41 101.40	55 97
8	13	Treasury and Accounts Administration (Revenue Voted)	82.45	18.31	22
9	14	Police (Capital Voted)	119.23	119.23	100
10	17	Administrative & Functional Buildings (Capital Voted)	799.19	655.03	82
11	19	Vigilance Commission and Others (Revenue Voted)	202.76	141.91	70
12	26	Education (Higher Education) (Revenue Voted)	2,397.59	840.88	35
13	27	Art & Culture (Revenue Voted)	188.76	141.61	75
14	29	Medical and Public Health (Revenue Voted) (Capital Voted)	2,985.11 13.90	1,259.70 13.90	42 100
15	30	Water Supply and Sanitation (Capital Voted)	1,550.98	1,070.10	69
16	31	Urban Development (Town & Country Planning) (Revenue Voted)	140.53	102.29	73
17	33	Residential Buildings (Capital Voted)	32.01	16.77	52
18	34	Urban Development (Revenue Voted)	159.44	132.54	83
19	36	Labour & Employment (Revenue Voted)	243.85	85.57	35
20	37	Food Storage, Warehousing and Civil Supplies (Revenue Voted)	358.29	283.42	79
21	38	Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes (Revenue Voted)	1,343.89	883.22	66
22	39	Social Security, Welfare & Nutrition (Revenue Voted)	1,792.30	418.23	23
23	41	Natural Calamities (Revenue Voted)	1,030.23	270.58	26
24	42	Social Services (Revenue Voted)	663.80	531.74	80
25	43	Co-operation (Revenue Voted)	138.65	66.51	48

**Appendix-2.1 (Concluded)**

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>26</b>	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	72.95 1,560.79	63.58 1,274.25	87 82
<b>27</b>	45	Census, Surveys & Statistics (Revenue Voted)	87.97	42.02	48
<b>28</b>	48	Agriculture (Revenue Voted)	1,326.34	446.78	34
<b>29</b>	49	Irrigation (Revenue Voted) (Capital Voted)	557.27 757.42	166.71 430.45	30 57
<b>30</b>	50	Other Special Areas Programmes (Revenue Voted)	225.11	182.41	81
<b>31</b>	51	Soil and Water Conservation (Revenue Voted)	247.60	198.05	80
<b>32</b>	52	Animal Husbandry (Revenue Voted) (Capital Voted)	302.89 30.00	102.02 23.32	34 78
<b>33</b>	53	Dairy Development (Revenue Voted)	49.59	36.05	73
<b>34</b>	54	Fisheries (Revenue Voted)	96.12	21.29	22
<b>35</b>	55	Forestry & Wild Life (Revenue Voted)	539.63	231.90	43
<b>36</b>	56	Rural Development (Panchayat) (Revenue Voted)	1,460.71	726.13	50
<b>37</b>	57	Rural Development (Revenue Voted)	2,797.93	1,122.90	40
<b>38</b>	58	Industries (Revenue Voted)	83.09	32.39	39
<b>39</b>	59	Sericulture & Weaving (Revenue Voted)	336.93	153.43	46
<b>40</b>	62	Power (Electricity) (Capital Voted)	1,139.65	356.62	31
<b>41</b>	63	Water Resources (Capital Voted)	1,809.38	1,329.21	73
<b>42</b>	64	Roads & Bridges (Capital Voted)	1,897.04	1,094.41	58
<b>43</b>	65	Tourism (Revenue Voted) (Capital Voted)	68.85 30.97	40.64 10.42	59 34
<b>44</b>	66	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1,821.20	835.70	46
<b>45</b>	67	Horticulture (Revenue Voted)	78.81	40.55	51
<b>46</b>	70	Hill Areas (Revenue Voted)	138.86	137.32	99
<b>47</b>	71	Education (Elementary Secondary etc.) (Revenue Voted)	10,406.91	2,151.56	21
<b>48</b>	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	669.34 25.52	514.30 25.46	77 100
<b>49</b>	74	Sports & Youth Services (Revenue Voted)	164.70	84.07	51
<b>50</b>	75	Information Technology (Capital Voted)	84.09	33.57	40
<b>51</b>	76	Hill Areas Department (KAAC) (Revenue Voted)	857.32	213.53	25
<b>52</b>	77	Hill Areas Department (NCHAC) (Capital Voted)	91.83	44.22	48
<b>Total</b>			<b>47,108.21</b>	<b>20,759.70</b>	<b>44</b>

## Appendix-2.2

(Reference: Paragraph 2.2.2)

Statement showing list of grants with savings of ₹ 50 crore and above

(₹ in crore)

Sl No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
1	2	3	4	5	6	7
<b>Revenue-Voted</b>						
1	3 - Administration of Justice	288.33	38.24	326.57	191.13	135.44
2	4 - Election	87.19	2.75	89.94	30.94	59.00
3	6 - Land Revenue & Land Ceiling	249.91	1.12	251.03	169.48	81.55
4	11 - Secretariat & Attached Offices	1,941.09	11.66	1,952.75	872.33	1,080.42
5	14 - Police	2,720.14	219.64	2,939.78	2,383.71	556.07
6	19 - Vigilance Commission and Others	196.54	6.22	202.76	60.84	141.92
7	26 - Education (Higher Education)	2,088.66	308.93	2,397.59	1,556.71	840.88
8	27 - Art and Culture	102.03	86.73	188.76	47.15	141.61
9	29 - Medical & Public Health	2,920.08	65.04	2,985.12	1,725.41	1,259.71
10	31 - Urban Development (Town & Country Planning)	90.50	50.03	140.53	38.24	102.29
11	34 - Urban Development (Municipal Administration Department)	127.85	31.59	159.44	26.90	132.54
12	36 - Labour & Employment	197.34	46.51	243.85	158.29	85.56
13	37 - Food Storage, Warehousing and Civil Supplies	346.64	11.65	358.29	74.87	283.42
14	38 - Welfare of SC/STs & OBCs etc.	812.81	531.08	1,343.89	460.67	883.22
15	39 - Social Security, Welfare & Nutrition	1,336.48	455.82	1,792.30	1,374.07	418.23
16	41 - Natural Calamities	663.47	366.76	1,030.23	759.65	270.58
17	42 - Social Services	649.12	14.68	663.80	132.06	531.74
18	43 - Co-operation	138.36	0.29	138.65	72.13	66.52
19	44 - North Eastern Council Schemes	72.46	0.49	72.95	9.37	63.58
20	48 - Agriculture	1,249.67	76.66	1,326.33	879.55	446.78
21	49 - Irrigation	557.27	-	557.27	390.55	166.72
22	50 - Other Special Areas Programmes	224.11	1.00	225.11	42.70	182.41
23	51 - Soil and water Conservation	245.86	1.74	247.60	49.55	198.05
24	52 - Animal Husbandry	302.69	0.20	302.89	200.87	102.02
25	55 - Forestry & Wild Life	508.26	31.37	539.63	307.74	231.89
26	56 - Rural Development (Panchayat)	1,404.90	55.81	1,460.71	734.58	726.13
27	57 - Rural Development	2,797.62	0.31	2,797.93	1,675.03	1,122.90
28	59 - Sericulture & Weaving	293.15	43.77	336.92	183.50	153.42
29	64 - Roads and Bridges	1,195.47	239.70	1,435.17	1,167.09	268.08
30	66 - Compensation & Assignment to Local Bodies and Panchayati Raj Institutions	1,821.20	-	1,821.20	985.50	835.70
31	70 - Hill Areas	138.86	-	138.86	1.54	137.32
32	71 - Education (Elementary, Secondary etc.)	10,184.35	222.56	10,406.91	8,255.35	2,151.56
33	73 - Urban Development (GDD)	624.23	45.11	669.34	155.04	514.30
34	74 - Sports and Youth Services	85.72	78.99	164.71	80.64	84.07
35	76 - Hill Areas Department (KAAC)	825.30	32.01	857.31	643.78	213.53
36	77 - Hill Area Department (NCHAC)	406.90	2.94	409.84	330.47	79.37
37	78 - Welfare of Plains Tribes & Backward Classes (BTC)	1,727.12	93.02	1,820.14	1,663.64	156.50
<b>Revenue-Charged</b>						
38	Appropriation: Public Debt and Servicing of Debt	2,567.40	3.54	2,570.94	2,469.98	100.96

**Appendix-2.2 concluded**

<b>Capital-Voted</b>						
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>39</b>	11 - Secretariat & Attached Offices	104.70	-	104.70	3.30	101.40
<b>40</b>	14 - Police	119.23	-	119.23	-	119.23
<b>41</b>	17 - Administrative & Functional Buildings	622.55	176.64	799.19	144.16	655.03
<b>42</b>	30 - Water Supply & Sanitation	1,175.20	375.78	1,550.98	480.88	1,070.10
<b>43</b>	44 - North Eastern Council Schemes	1,560.79	-	1,560.79	286.54	1,274.25
<b>44</b>	49 - Irrigation	741.67	15.75	757.42	326.97	430.45
<b>45</b>	62 - Power (Electricity)	1,003.45	136.20	1,139.65	783.03	356.62
<b>46</b>	63 - Water Resources	356.28	1,453.10	1,809.38	480.17	1,329.21
<b>47</b>	64 - Roads & Bridges	1,389.86	507.18	1,897.04	802.63	1,094.41
<b>48</b>	76 - Hill Areas Department (KAAC)	342.52	92.81	435.33	363.19	72.14
<b>Total</b>		<b>49,605.33</b>	<b>5,935.42</b>	<b>55,540.75</b>	<b>34,031.92</b>	<b>21,508.83</b>

## Appendix-2.3

(Reference: Paragraph 2.2.3)

Statement of various grants/appropriations where excess expenditure was more than ₹ one crore in each case and also more than 20 per cent of the total provision

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Total Expenditure	Excess Expenditure	Percentage of Excess Expenditure
1	23	Pension and Other Retirement Benefits (Revenue Voted)	3,678.23	5,230.09	1,551.86	42
2	30	Water Supply and Sanitation (Revenue Voted)	459.16	670.89	211.73	46
3	Appropriation	Public Debt and Servicing Debt (Capital Charged)	1,420.54	3,190.23	1,769.69	125
4	72	Relief and Rehabilitation (Revenue Voted)	57.78	76.43	18.65	32
5	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Capital Voted)	223.20	471.89	248.69	111
<b>Total</b>			<b>5,838.91</b>	<b>9,639.53</b>	<b>3,800.62</b>	<b>-</b>

**Appendix-2.4**  
(Reference: Paragraph 2.2.4)  
**Statement showing expenditure without provision**

			(₹ in crore)
Sl No.	Grant No./Appropriation-Major Head of Accounts-Sub-Head-Detailed Head		Expenditure without provision
1	2		3
1	17-4059-01-101	Construction of General Pool Accommodation	0.62
2	17-4059-0121-200	Renovation of Council Guest House	0.84
3	17-4059-203	Construction of integrated Directorate Office	0.66
4	17-4059-0271-584	Works	19.96
5	17-4059-101-1483	Building (Administration of Justice)	2.00
6	30-2215-799-0291	Miscellaneous Public Works Advances General	274.89
7	37-2408-800-5314-430	Randhan Jyoti Scheme, Amar Dukan	4.79
8	38-6225-190-3109	Loan to Assam Plantation crops	0.39
9	39-2235-102-1962	Intensive Child Development Scheme Training General	0.50
10	44-4552-206-3608	State share of Loan Component of NEC project	6.01
11	44-4552-3378	Other programme (Implementation of scheme under NEC)	10.86
12	44-4552-2807	Spill over amount of arrear from 2005-06 to 2013-14	1.14
13	49-2701-799-0291	Miscellaneous Public Works Advance General	0.19
14	49-2702-0291-898	Miscellaneous Public Works Advance Other Items	1.13
15	49-4702-0160-851	AIBP Programme (Central Assistance) General	13.60
16	51-2402-1143-133	Land Reclamation and Water Distribution	0.78
17	55-2406-111-1285	Development & National Park and Wildlife Sanctuaries	0.22
18	55-4406-070-0121	Communication and Buildings	1.01
19	56-2515-800-0800	Other Expenditure	15.93
20	57-2501-800-3402	National Rural Employment Guarantee Scheme	136.41
21	57-2501-800-5309	Indira Awas Yojana	87.20
22	63-2711-799-0291	Miscellaneous Public Works Advances	0.50
23	63-4711-0120-718	Untied SCA Fund	1.79
24	64-3054-799-0291	Miscellaneous Public Works Advances	404.26
25	64-5054-0337-954	Chief Minister's Special Package for Dhemaji	12.99
26	<i>Appropriation-6004-0092</i>	<i>Loan for Setting up of Processing-Poultry Processing &amp; Marketing General (Charged)</i>	<i>0.24</i>
27	<i>Appropriation-6004-0096</i>	<i>Housing Subsidies Housing Schemes for Plantation Workers General (Charged)</i>	<i>0.27</i>
28	<i>Appropriation-6004-0097</i>	<i>Command Area Development</i>	<i>0.74</i>
29	<i>Appropriation-6004-4174</i>	<i>Brahmaputra Valley Flood Control Projects Areas General (Charged)</i>	<i>255.01</i>
30	<i>Appropriation-6004-4176</i>	<i>Transmission &amp; Distribution General (Charged)</i>	<i>1.00</i>
31	<i>Appropriation-6004-800-5099</i>	<i>Soil and water Conservation Schemes in Himalayas General (Charged)</i>	<i>0.83</i>
32	<i>Appropriation-6004-800-5103</i>	<i>Development of Urban Consumers Co-operatives General (Charged)</i>	<i>0.39</i>
33	<i>Appropriation-6004-800-5104</i>	<i>Integrated Development of Small and Medium Towns General (Charged)</i>	<i>4.57</i>
34	<i>Appropriation-6004-800-5107 Lines</i>	<i>Transmission &amp; Distribution Interstate Transmission General (Charged)</i>	<i>4.11</i>
35	<i>Appropriation-6004-5108-142</i>	<i>Construction of Godowns General (Charged)</i>	<i>1.47</i>
36	<i>Appropriation-6004-5108-143</i>	<i>Retail outlet Remote &amp; Tribal Areas General (Charged)</i>	<i>1.51</i>
37	76-2211-101-0769	Rural Family Welfare Planning Centre	1.55
38	76-2211-200-0776	Postpartum Centre, Sixth Schedule (Pt. I) Areas	0.76
39	76-2220-001-0823	Tribal Research Institute (H.Q. Establishment), Sixth Schedule (Pt. I) Areas	0.59
40	76-2225-001-0823	Tribal Research Institute (Headquarter Establishment), Sixth Schedule (Pt. I) Areas	0.59
41	76-2402-0122-603	Building and approach Road, Sixth Schedule (Pt. I) Areas	4.28
42	76-2402-0122-602	Nature Conservation, Sixth Schedule (Pt. I) Areas	0.24

Appendix-2.4 (Contd.....)

1	2	3	
43	76-2402-1144	Terracing with water Distribution/Harvesting, Sixth Schedule (Pt. I) Areas	0.45
44	76-2402-0122-1136	Bamboo Plantation and/Regeneration, Sixth Schedule (Pt. I) Areas	0.60
45	76-2402-1141	Protective Afforestation , Sixth Schedule (Pt. I) Areas	0.20
46	76-2402-1143-133	Land Reclamation and Water Distribution, Sixth Schedule (Pt. I) Areas	0.72
47	76-2402-1144-133	Land Reclamation and Water Distribution, Sixth Schedule (Pt. I) Areas	0.52
48	76-2406-070-0121	Building, Sixth Schedule (Pt. I) Areas	5.23
49	76-2406-070-1230	Roads and Bridges, Sixth Schedule (Pt. I) Areas	2.16
50	76-2406-101-1238	Forest Protection Force, Sixth Schedule (Pt. I) Areas	0.26
51	76-2406-101-1240	Amenities to Staff and Labourers, Sixth Schedule (Pt. I) Areas	0.47
52	76-2406-102-1245	Nursery, Sixth Schedule (Pt. I) Areas	0.26
53	76-2406-105-1251	Medical and Aromatic Plant Garden, Sixth Schedule (Pt. I) Areas	0.99
54	76-2406-105-1256	Plantation of Quick growing Spices, Sixth Schedule (Pt. I) Areas	5.91
55	76-2406-105-1259	Rehabilitation of degraded Forest, Sixth Schedule (Pt. I) Areas	1.79
56	76-2406-0800-708	Other Works, Sixth Schedule (Pt. I) Areas	0.79
57	76-2406-02-112	Public Gardens, Sixth Schedule (Pt. I) Areas	0.84
58	76-2406-02-1286	Botanical Garden (Zoo), Sixth Schedule (Pt. I) Areas	0.51
59	76-3451-091-1417	Evaluation and Monitoring Division, Sixth Schedule (Pt. I) Areas	7.33
60	76-3451-800-2811	Chief Minister's Special Schemes/Programmes, Sixth Schedule (Pt. I) Areas	0.88
61	76-3604-200-3672-708	PRI & ULBs (Share of Net Proceeds of State's own Taxes assign under Recommendation by SFC, KAAC, Sixth Schedule (Pt. I) Areas	1.85
62	76-3604-200-3673-708	Panchayat Raj Institutions (Award of Central Finance Commission), KAAC, Sixth Schedule (Pt. I) Areas	615.25
63	76-4059-01-101	Construction of General Pool Accommodation, Sixth Schedule (Pt. I) Areas	0.98
64	76-4552-222-3209	Borjon Irrigation Scheme, Sixth Schedule (Pt. I) Areas	7.68
65	76-4552-800-5348	Provision of State Share of NLCPR Loan Components, Sixth Schedule (Pt. I) Areas	1.20
66	76-5054-0337-798	State priority Scheme, Sixth Schedule (Pt. I) Areas	1.86
67	76-5054-337-1536	Works, Sixth Schedule (Pt. I) Areas	35.77
68	77-4552-244-5150	Construction/Conversion of Haflong Civil Hospital (100 bed to 200 bed Including renovation of Staff Quarters, Sixth Schedule (Pt. I) Areas	7.55
69	77-2211-101-0769	Rural Family Welfare Planning Centre, Sixth Schedule (Pt. I) Areas	0.21
70	77-2236-0973-876	Nutrition (Pre-School/School feeding), Sixth Schedule (Pt. I) Areas	2.99
71	77-2402-1144	Terracing with water Distribution/Harvesting, Sixth Schedule (Pt. I) Areas	0.16
72	77-2406-101-1237	Consolidation of Forest, Sixth Schedule (Pt. I) Areas	0.63
73	77-3451-091-1417	Evaluation and Monitoring Division, Sixth Schedule (Pt. I) Areas	0.85
74	77-3451-091-1421	Sub Divisional Development Scheme, Sixth Schedule (Pt. I) Areas	0.20
75	77-3451-091-303	MLA Area Development Programme, Sixth Schedule (Pt. I) Areas	0.43
76	77-3451-102-584	North Cachar Hill Autonomous Council, Sixth Schedule (Pt. I) Areas	1.67
77	78-2202-001-0172	Headquarters' Establishment, Sixth Schedule (Pt. I) Areas	0.36
78	78-2202001-053	Maintenance of Building, Sixth Schedule (Pt. I) Areas	5.89

**Appendix-2.4 (Concluded)**

<b>1</b>	<b>2</b>		<b>3</b>
<b>79</b>	78-2202-800-0652	Revision of District Gazetters, Sixth Schedule (Pt. I) Areas	2.22
<b>80</b>	78-2203-112-1173	Central Institute of Training, Sixth Schedule (Pt. I) Areas	1.17
<b>81</b>	78-2204-104	Sports and Games, Sixth Schedule (Pt. I) Areas	0.51
<b>82</b>	78-2205-800-2855	Protection Preservation of heritage Sites & Monument/Satras (AVY) Archeology, Sixth Schedule (Pt. I) Areas	0.63
<b>83</b>	78-2225-0800-535	Block Grants to Bodoland Territorial Council (Central Assistance), Sixth Schedule (Pt. I) Areas	4.42
<b>84</b>	78-2225-2971	Administration Grants for Bodoland Territorial Council (BTC), Sixth Schedule (Pt. I) Areas	27.22
<b>85</b>	78-2402-0217-0603	Building and Approach Roads, Sixth Schedule (Pt. I) Areas	0.60
<b>86</b>	78-3054-0189-1536	Works, Sixth Schedule (Pt. I) Areas	10.53
<b>87</b>	78-3054-0189-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	11.42
<b>88</b>	78-4552-226	Welfare of Plain Tribes & Backward Classes Department, Sixth Schedule (Pt. I) Areas	27.20
<b>89</b>	78-4552-3240	Various Project and Schemes for BTAC as per Memorandum of Settlement, Sixth Schedule (Pt. I) Areas	10.23
<b>90</b>	78-4552-5348	Provision for State Share of Non-Lapsable Central Pool of Resource (NLCPR) Loan Component, Sixth Schedule (Pt. I) Areas	39.24
<b>91</b>	78-4701-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	0.46
<b>92</b>	78-4701-1705	Accelerated Irrigation Benefit Programme, Sixth Schedule (Pt. I) Areas	4.43
<b>93</b>	78-4711-800-0107	Assistance to Bodoland Autonomous Council, Sixth Schedule (Pt. I) Areas	13.33
<b>94</b>	78-5054-03-337	Road Works, Sixth Schedule (Pt. I) Areas	19.88
<b>95</b>	78-5054-796-1536	Works, Sixth Schedule (Pt. I) Areas	8.34
<b>96</b>	78-5054-1536-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	0.85
<b>Total</b>			<b>2,174.94</b>

**Appendix-2.5**  
(Reference: Paragraph 2.2.5)  
**Excess over provision of previous years requiring regularisation**

(₹ in crore)

Year	Number of Grants/Appropriations	Grant/Appropriation numbers	Amount of excess	State of consideration by Public Accounts Committee (PAC)
1	2	3	4	5
2002-03	5-Grants 6-Appropriations	<b>Revenue Voted</b> -2, 21, 23 and 49 <b>Capital Voted</b> -67 <b>Revenue Charged</b> -Head of State, 4, 6, 23, 49 <b>Capital Charged</b> -Public Debt and Servicing of Debt	1,618.86	Recommended for regularisation vide 117 <sup>th</sup> PAC Report placed before the House on 03-04-2008. Legislative approval awaited.
2003-04	4-Grants 3-Appropriations	<b>Revenue Voted</b> -10, 19, and 66 <b>Capital Voted</b> -34 <b>Revenue Charged</b> -12 and 23 <b>Capital Charged</b> -Public Debt and Servicing of Debt	404.36	
2004-05	5-Grants 6-Appropriations	<b>Revenue Voted</b> -42 and 47 <b>Capital Voted</b> -31, 58 and 73 <b>Revenue Charged</b> -12, 14, 18, 36, 49 and 56	5.88	
2005-06	2-Grants 2-Appropriations	<b>Revenue Voted</b> -47 <b>Capital Voted</b> -67 <b>Revenue Charged</b> -6 and 14	2.45	C&AG's Report placed before the House on 10-03-2007. Not yet discussed by PAC.
2006-07	4-Grants 2-Appropriations	<b>Revenue Voted</b> -30 <b>Capital Voted</b> -54, 58 and 60 <b>Revenue Charged</b> -8 <b>Capital Charged</b> -12	80.61	C&AG's Report placed before the House on 03-03-2008. Not yet discussed by PAC.
2007-08	9-Grants 2-Appropriations	<b>Revenue Voted</b> -4, 40, 42 and 65 <b>Capital Voted</b> -31, 34, 59, 60 and 70 <b>Revenue Charged</b> -Head of State and 6	113.24	C&AG's Report placed before the House on 07-03-2009. Not yet discussed by PAC.
2008-09	6-Grants 2-Appropriations	<b>Revenue Voted</b> -4, 40 and 72 <b>Capital Voted</b> -60, 76 and 77 <b>Revenue Charged</b> -Head of State and 39	108.40	C&AG's Report placed before the House on 02-03-2010. Not yet discussed by PAC.
2009-10	3-Grants	<b>Revenue Voted</b> - 40 and 47 <b>Capital Voted</b> - 60	10.18	C&AG's Report placed before the House on 07-02-2011. Not yet discussed by PAC.
2010-11	1-Grant 1-Appropriation	<b>Revenue Voted</b> -40 <b>Revenue Charged</b> -15	4.27	C&AG's Report placed before the House on 30-03-2012. Not yet discussed by PAC.
2011-12	5-Grants 2-Appropriations	<b>Revenue Voted</b> -22, 23, 47 and 62 <b>Capital Voted</b> -78 <b>Revenue Charged</b> -12 <b>Capital Charged</b> -63	915.14	C&AG's Report placed before the House on 04-04-2013. Not yet discussed by PAC.
2012-13	4-Grants	<b>Revenue Voted</b> -13, 23 and 47 <b>Capital Voted</b> -78	1,195.61	C&AG's Report placed before the House on 04-08-2014. Not yet discussed by PAC.
2013-14	5-Grants	<b>Revenue Voted</b> -23, 40 and 64 <b>Capital Voted</b> -55 and 78	1,499.89	C&AG's Report placed before the House on 31-03-2015. Not yet discussed by PAC.
<b>Total</b>			<b>5,958.89</b>	

**Appendix-2.6**  
(Reference: Paragraph 2.2.7)  
**Cases where supplementary provision**  
**(₹ 10 lakh or more in each case) proved unnecessary**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	2	3	4	5	6
<b>Revenue (Charged)</b>					
1	Appropriation-Public Service Commission	10.79	10.02	0.77	0.65
2	Appropriation-Public Debt and Servicing of Debt	2567.40	2469.98	97.42	3.54
<b>Total for Revenue (Charged)</b>		<b>2578.19</b>	<b>2480.00</b>	<b>98.19</b>	<b>4.19</b>
<b>Revenue (Voted)</b>					
3	1- State Legislature	52.72	41.06	11.66	2.31
4	3- Administration of Justice	288.34	191.13	97.21	38.24
5	4- Election	87.19	30.94	56.25	2.75
6	5- Sales Tax and Other Taxes	120.24	86.48	33.76	2.11
7	6- Land Revenue & Land Ceiling	249.91	169.48	80.43	1.12
8	8- Excise & Prohibition	48.16	40.94	7.22	0.29
9	9- Transport Services	195.81	174.56	21.25	8.53
10	11- Secretariat & Attached Offices	1,941.09	872.33	1,068.76	11.66
11	12- District Administration	155.32	147.25	8.07	11.24
12	13- Treasury and Accounts Administration	75.83	64.15	11.68	6.63
13	14- Police	2,720.14	2,383.71	336.43	219.64
14	15- Jails	66.39	54.80	11.59	0.51
15	17- Administrative and Functional Buildings	401.87	384.33	17.54	2.98
16	19- Vigilance Commission and Others	196.54	60.84	135.70	6.22
17	20- Civil Defence and Home Guards	192.86	172.91	19.95	7.68
18	21- Guest Houses, Government Hostels etc.	16.61	15.05	1.56	4.46
19	22- Administrative Training	10.05	7.25	2.80	0.41
20	26- Education (Higher)	2,088.66	1,556.71	531.95	308.93
21	27- Art & Culture	102.03	47.15	54.88	86.73
22	29- Medical and Public Health	2,920.08	1,725.41	1,194.67	65.04
23	31- Urban Development (Town & Country Planning)	90.50	38.24	52.26	50.03
24	34- Urban Development (Municipal Administration Department)	127.85	26.90	100.95	31.59
25	36- Labour and Employment	197.34	158.29	39.05	46.51
26	37- Food Storage, Warehousing & Civil Supplies	346.65	74.88	271.77	11.65
27	38- Welfare of Scheduled Caste/ Scheduled Tribes & Other Backward Classes etc.	812.81	460.67	352.14	531.08
28	42- Social Services	649.12	132.06	517.06	14.68
29	43- Co-operation	138.36	72.13	66.23	0.29
30	44- North Eastern Council Scheme	72.46	9.37	63.09	0.49
31	48- Agriculture	1,249.67	879.55	370.12	76.66
32	50- Other Special Area Programmes	224.11	42.70	181.41	1.00
33	51- Soil and Water Conservation	245.86	49.55	196.31	1.74
34	52- Animal Husbandry	302.69	200.87	101.82	0.20
35	53- Dairy Development	42.34	13.53	28.81	7.25
36	54- Fisheries	88.97	74.82	14.15	7.14
37	55- Forestry and Wildlife	508.26	307.74	200.52	31.37

## Appendix-2.6 (Concluded)

1	2	3	4	5	6
38	56- Rural Development (Panchayat)	1,404.90	734.58	670.32	55.81
39	57- Rural Development	2,797.62	1,675.03	1122.59	0.31
40	58- Industries	81.25	50.70	30.55	1.84
41	59- Sericulture and Weaving	293.15	183.50	109.65	43.77
42	60- Cottage Industries	85.69	69.48	16.21	0.13
43	63- Water Resources	271.64	243.50	28.14	10.00
44	64- Roads and Bridges	1,195.47	1,167.09	28.38	239.70
45	67- Horticulture	62.10	38.27	23.83	16.71
46	71- Education (Elementary, Secondary etc.)	10,184.35	8,255.35	1,929.00	222.56
47	73- Urban Development (GDD)	624.23	155.04	469.19	45.11
48	74- Sports and Youth Services	85.72	80.64	5.08	78.99
49	76- Hill Areas Department (KAAC)	825.30	643.78	181.52	32.02
50	77- Hill Areas Department (NCHAC)	406.90	330.47	76.43	2.94
51	78- Welfare of Plain Tribes & Backward Classes (BTC)	1,727.12	1,663.64	63.48	93.02
<b>Total for Revenue (Voted)</b>		<b>37,072.27</b>	<b>26,058.85</b>	<b>11,013.42</b>	<b>2,442.07</b>
<b>A.</b>	<b>Total for Revenue (Charged + Voted)</b>	<b>39,650.46</b>	<b>28,538.85</b>	<b>11111.61</b>	<b>2,446.26</b>
<b>Capital (Charged)</b>					
NIL					
<b>Capital (Voted)</b>					
52	17- Administrative & Functional Buildings	622.55	144.17	478.38	176.64
53	30- Water Supply and Sanitation	1,175.20	480.88	694.32	375.78
54	33- Residential Buildings	31.67	15.24	16.43	0.34
55	49- Irrigation	741.67	326.97	414.70	15.75
56	62- Power (Electricity)	1,003.45	783.03	220.42	136.20
57	64- Roads & Bridges	1,389.86	802.63	587.23	507.19
58	65- Tourism	28.02	20.55	7.47	2.95
59	73- Urban Development (GAD)	0.52	0.06	0.46	25.00
<b>Total for Capital (Voted)</b>		<b>4,992.94</b>	<b>2,573.53</b>	<b>2,419.41</b>	<b>1,239.85</b>
<b>B.</b>	<b>Total for Capital (Charged + Voted)</b>	<b>4,992.94</b>	<b>2,573.53</b>	<b>2,419.41</b>	<b>1,239.85</b>
<b>Grand Total (A+B)</b>		<b>44,643.40</b>	<b>31,112.38</b>	<b>13,531.02</b>	<b>3,686.11</b>

**Appendix-2.7**  
**(Reference: Paragraph 2.2.8)**  
**Excess re-appropriation of funds**

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description	Reappropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	14	2055	<b>Police</b> 109 District Police {0449} New Police Station & outposts (NTA Voted)	80.00	(-) 72.34
2	29	2211	<b>Family Welfare</b> III. Centrally Sponsored Schemes 001 Direction and Administration {0762} District Family Welfare Services (NTA Voted)	600.00	(-) 242.39
		2211	<b>Family Welfare</b> 003 Training {0764} Training of A.N.M.S (NTA Voted)	200.00	(-) 191.46

**Appendix-2.8**  
**(Reference: Paragraph 2.2.8)**  
**Unnecessary re-appropriation of funds**

(₹ in lakh)					
Sl. No.	Grant No.	Head of Account	Description	Reappropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	4	2015	<b>Elections</b> 102 Electoral Officers {0144} District Establishment (TA Voted)	3.50	(-) 79.58
2	9	3055	<b>Road Transport</b> 001 Direction and Administration {1390} Road Safety Staff (NTA Voted)	3.28	(-) 91.81
3	11	3451	<b>Secretariat-Economic Services</b> 091 Attached Offices {1416} Planning [166] Planning Division (NTA Voted)	34.00	(-) 266.94
4	14	2055	<b>Police</b> 001 Direction and Administration {0433} Police Range (NTA Voted) 101 Criminal Investigation and Vigilance {0445} Special Branch (BIEO) (NTA Voted) {0452} Liquor Prohibition Staff (NTA Voted) {0454} River Police (NTA Voted) {0457} Establishment of Water Post Scheme [491] Reimbursable from Govt. of India (NTA Voted) {0458} Thumb, Finger & Photo Schemes [491] Reimbursable from Govt. of India (NTA Voted) {0459} Police, Passport & Visa System [491] Reimbursable from Govt. of India (NTA Voted) {0469} Inter State International Border Affairs (NTA Voted) {1015} Checking of Bangladeshi Infiltration [491] Reimbursable from Govt. of India (NTA Voted) 111 Railway Police {0475} Supervising Staff (NTA Voted) 800 Other Expenditure {0482} Relief Operation in Connection with Disturbance on Foreigner's issue [924] Raising of New Battalion (NTA Voted)	4.50 15.00 15.00 5.13 34.30 19.75 24.68 9.84 1.20 0.35 7.65	(-) 124.72 (-) 20.62 (-) 40.40 (-) 465.45 (-) 311.59 (-) 37.84 (-) 35.82 (-) 55.11 (-) 460.95 (-) 53.04 (-) 272.25

**Appendix-2.8 (Concluded)**

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>5</b>	15	2056	<b>Jails</b> 102 Jail Manufactures (NTA Voted)	1.80	(-) 19.80
<b>6</b>	26	2202	<b>General Education</b> 05 Language Development 103 Sanskrit Education {0629} Assam Classical Institutions (Sanskrit, Pali & Prakrit) (NTA Voted)	19.68	(-) 149.35
<b>7</b>	74	2204	<b>Sports and Youth Services</b> 102 Youth Welfare Programme for Students {0656} N.C.C Scheme (Camp and Courses) (NTA Voted) 104 Sports and Games (NTA Voted)	60.00 36.00	(-) 246.29 (-) 127.72

**Appendix-2.9**  
(Reference: Paragraph 2.2.9)

**Cases of substantial surrenders (amount exceeding ₹ 10 crore)  
made on 30<sup>th</sup> and 31<sup>st</sup> March 2015**

(₹ in crore)					
Sl. No.	Number and title of Grant/ Appropriation	Major Head	Total provision	Amount of surrender	Percentage of surrender
1	2	3	4	5	6
1	4 - Elections	2015	76.40	48.98	64.11
2	27 - Art and Culture	2205	187.24	102.14	54.55
3	31 - Urban Development (Town and & Country Planning)	2217	138.72	101.41	73.10
4	34 - Urban Development (Municipal Administration Department)	2217	159.35	60.50	37.97
5	35 - Information and Publicity	2220	50.39	10.93	21.69
6	37 - Food Storage, Warehousing and Civil Supplies	2408	357.47	274.33	76.74
7	44 - North Eastern Council Schemes	4552	1,560.79	248.38	15.91
8	45 - Census, Surveys and Statistics	3454	84.71	40.78	48.14
9	50 - Other Special Areas Programmes	2575	225.11	133.37	59.25
10	51 - Soil and Water Conservation	2402	244.99	197.96	80.80
11	54 - Fisheries	2405	94.27	20.65	21.91
12	56 - Rural Development (Panchayat)	2515	1,459.46	539.70	36.98
13	59 - Sericulture and Weaving	2851	334.06	24.03	7.19
14	75 - Information Technology	4859	84.09	33.57	39.92
<b>Total</b>			<b>5,057.05</b>	<b>1,836.73</b>	<b>36.32</b>

**Appendix-2.10**

(Reference: Paragraph 2.2.10)

**Statement of various grants/appropriations in which savings of ₹ five crore and above occurred but no part of which had been surrendered during 2014-15**

(₹ in crore)			
Sl No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
<b>I-Grant</b>			
1	3	Administration of Justice (Revenue Voted)	135.45
2	5	Sales Tax & Other Taxes (Revenue Voted)	35.87
3	6	Land Revenue & Land Ceiling (Revenue Voted)	81.55
4	8	Excise and Prohibition (Revenue Voted)	7.51
5	9	Transport Services (Revenue Voted) (Capital Voted)	29.78 35.25
6	11	Secretariat and Attached Offices (Capital Voted)	101.40
7	12	District Administration (Revenue Voted)	19.31
8	13	Treasury and Accounts Administration (Revenue Voted)	18.31
9	14	Police (Capital Voted)	119.23
10	15	Jails (Revenue Voted)	12.10
11	16	Stationery and Printing (Revenue Voted)	6.44
12	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	20.52 655.03
13	19	Vigilance Commission and Others (Revenue Voted)	141.91
14	20	Civil Defence and Home Guards (Revenue Voted)	27.63
15	23	Pension & Other Retirement Benefits (Revenue Charged)	7.55
16	25	Miscellaneous General Services (Revenue Voted)	17.76
17	26	Education (Higher Education) (Revenue Voted)	840.88
18	29	Medical & Public Health (Revenue Voted) (Capital Voted)	1,259.70 13.90
19	30	Water Supply and Sanitation (Capital Voted)	1,070.10
20	33	Residential Buildings (Capital Voted)	16.77
21	36	Labour and Employment (Revenue Voted)	85.56
22	38	Welfare of Scheduled Casts/Scheduled Tribes and Other Backward Classes (Revenue Voted)	883.22
23	39	Social Security, Welfare and Nutrition (Revenue Voted)	418.23

## Appendix-2.10 (concluded)

1	2	3	4
24	40	Sainik Welfare and Other Relief Programme (Revenue Voted)	7.80
25	41	Natural Calamities (Revenue Voted)	270.58
26	42	Social Services (Revenue Voted)	531.74
27	43	Co-operation (Revenue Voted) (Capital Voted)	66.51 8.62
28	44	North Eastern Council Schemes (Revenue Voted)	63.58
29	46	Weights and Measures (Revenue Voted)	5.95
30	48	Agriculture (Revenue Voted)	446.78
31	49	Irrigation (Revenue Voted) (Capital Voted)	166.71 430.45
32	52	Animal Husbandry (Revenue Voted) (Capital Voted)	102.02 23.32
33	53	Dairy Development (Revenue Voted)	36.05
34	55	Forestry & Wild Life (Revenue Voted)	231.90
35	58	Industries (Revenue Voted)	32.39
36	60	Cottage Industries (Revenue Voted) (Capital Voted)	16.34 8.17
37	62	Power (Electricity) (Capital Voted)	356.62
38	63	Water Resources (Revenue Voted) (Capital Voted)	38.14 1,329.21
39	67	Horticulture (Revenue Voted)	40.55
40	70	Hill Areas (Revenue Voted)	137.32
41	71	Education (Elementary, Secondary etc.) (Revenue Voted)	2,151.56
42	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	514.30 25.46
43	74	Sports and Youth Services (Revenue Voted)	84.07
44	76	Hill Areas Department (Karbi Anglong Autonomous Council) (Capital Voted)	72.14
45	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Revenue Voted) (Capital Voted)	79.36 44.22
46	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Revenue Voted)	156.50
<b>Total</b>			<b>13,539.32</b>
<b>II—Appropriation</b>			
47	-	Public Debt & Servicing of Debt (Revenue Charged)	100.96
<b>Total.</b>			<b>100.96</b>
<b>Grand Total</b>			<b>13,640.28</b>

**Appendix-2.11**  
(Reference: Paragraph 2.2.10)  
**Details of saving of ₹ five crore and above not surrendered**

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Revenue/Capital	Savings	Surrendered	Saving which remained to be surrendered
1	2	3	4	5	6
1	1 - State Legislature	(Revenue Voted) (Capital Voted)	13.97 12.71	2.91 1.57	11.06 11.14
2	11 - Secretariat & Attached Offices	(Revenue Voted)	1,080.41	110.41	970.00
3	14 - Police	(Revenue Voted)	556.07	0.31	555.76
4	21 - Guest Houses, Govt. Hostels etc.	(Revenue Voted)	6.02	0.95	5.07
5	27 - Arts and Culture	(Revenue Voted)	141.61	102.14	39.47
6	34 - Urban Development (Municipality Administration Department)	(Revenue Voted)	132.54	60.59	71.95
7	37 - Food Storage Warehousing and Civil Supply	(Revenue Voted)	283.42	274.56	8.86
8	44 - North Eastern Council Schemes	(Capital Voted)	1,274.25	248.38	1,025.87
9	50 - Other Special Area Programmes	(Revenue Voted)	182.41	133.37	49.04
10	56 - Rural development (Panchayat)	(Revenue Voted)	726.13	540.26	185.87
11	57 - Rural Development	(Revenue Voted)	1,122.90	1,041.29	81.61
12	59 - Sericulture & Weaving	(Revenue Voted)	153.43	24.03	129.40
13	64 - Roads and Bridges	(Revenue Voted) (Capital Voted)	268.08 1,094.41	252.95 224.42	15.13 869.99
14	66 - Compensation and Assignment to Local Bodies and Panchayat Raj Institution	(Revenue Voted)	835.70	714.00	121.70
15	76 - Hill Areas Department (KAAC)	(Revenue Voted)	213.53	0.03	213.50
<b>Total</b>			<b>8,097.59</b>	<b>3,732.17</b>	<b>4,365.42</b>

**Appendix-2.12**  
(Reference: Paragraph 2.2.11)  
**Rush of Expenditure**

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account	Total Expenditure	Expenditure incurred in March 2015	Percentage of Total Expenditure incurred during March 2015
1	4 - Elections	2015	30.94	16.83	54.40
2	9 - Transport Services	5055	110.30	72.01	65.29
3	17 - Administrative and Functional Buildings	4059	130.89	84.91	64.87
4	27 - Art and Culture	2205	45.65	24.93	54.61
5	31 - Urban Development (Town and Country Planning)	2217	36.70	18.55	50.54
6	35 - Information and Publicity	2220	42.50	25.20	59.29
7	37 - Food Storage, Warehousing & Civil Supplies	2408	74.34	57.14	76.86
8	38 - Welfare of SC, ST & OBC	2225	460.67	265.71	57.68
9	42 - Social Services	2070	30.91	19.85	64.22
		2575	99.33	66.57	67.02
10	49 - Irrigation	4702	283.04	243.12	85.90
11	50 - Other Special Areas Programme	2575	42.70	28.99	67.89
12	54 - Fisheries	2405	73.46	44.21	60.18
13	57 - Rural development	2505	419.38	211.35	50.40
14	62 - Power (Electricity)	2801	113.40	56.74	50.04
		6801	606.32	351.00	57.89
15	63 - Water Resources	4711	480.17	420.30	87.53
16	65 - Tourism	3452	28.21	20.49	72.63
		5452	20.55	11.45	55.72
17	67 - Horticulture	2401	38.27	32.07	83.80
18	69 - Scientific Services and Research	3425	21.65	19.19	88.64
19	<i>Public Debt and Servicing of Debt</i>	6004	401.55	279.17	69.52
20	74 - Sports and Youth Services	2204	80.64	43.97	54.53
21	75 - Information Technology	4859	50.52	25.84	51.15
22	76 - Hill Areas Department (KAAC)	2235	26.66	14.63	54.88
23	77 - Hill Areas Department (NCHAC)	2401	16.23	10.64	65.56
<b>Total</b>			<b>3,464.98</b>	<b>2,464.86</b>	<b>71.14</b>

**Appendix-2.13**  
(Reference: Paragraph 2.3.1)

**Pending DCC bills for the years up to 2014-15**

			(₹ in lakh)
Sl. No.	Department	No. of AC Bills	Amount
1	Administrative Reforms (Training)	3	98.00
2	Agriculture	2	378.00
3	Assembly Secretariat	1	1.00
4	Boarder Areas Development	21	2,180.00
5	Chief Minister's Secretariat	3	2.00
6	Co-operation	1	0.20
7	Cultural Affairs	14	241.00
8	Education	35	8,493.00
9	Election	160	5,707.00
10	Excise	1	0.20
11	Finance	24	2,523.00
12	Finance (Taxation)	11	28.00
13	Food & Civil Supplies	3	455.00
14	General Administration	70	1,342.00
15	Handloom & Textile	11	182.70
16	Health	47	10,732.00
17	Hill Areas	22	1,156.00
18	Home	3,454	27,226.00
19	Industry and Commerce	6	1,566.00
20	Information and Public Relations	11	6.00
21	Judicial	44	61.00
22	Labour and Employment	4	0.18
23	Minority Development	17	2,425.00
24	Panchayat and Rural Development	131	3,137.00
25	Public Health Engineering	2	0.04
26	Public Works Department	9	2,859.00
27	Pension & Public Grievances	5	7.00
28	Personnel	8	73.00
29	Planning & Development	73	6,647.00
30	Revenue & Disaster Management	11	90.00
31	Revenue	301	3,229.00
32	Sainik Welfare	1	3.00
33	Science Technology and Environment	1	200.00
34	Secretariat Administration	150	31,597.00
35	Sericulture	7	16.00
36	Social Welfare	18	3,752.00
37	Sports & Youth Welfare	5	51.00
38	Tourism	4	541.00
39	Town & Country Planning	4	456.00
40	Transport	8	111.00
41	Water Resources	6	1.00
42	Welfare of Plain Tribes and Backward Classes	26	5,160.00
<b>Total</b>		<b>4,735</b>	<b>1,22,733.32</b>

**Appendix-3.1**  
**(Reference: Paragraph 3.1)**  
**Utilisation Certificates outstanding as on 31 March 2015**

(₹ in crore)

Sl No.	Department	Year of payment of Grant	Total Grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Administrative Reforms (Training)	2004-05	1	0.01	0	0	1	0.01
		2005-06	1	0.02	0	0	1	0.02
		2006-07	1	0.02	0	0	1	0.02
		2009-10	1	0.01	0	0	1	0.01
		2013-14	1	0.19	0	0	1	0.19
		<b>Total</b>	<b>5</b>	<b>0.25</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.25</b>
2	Agriculture	2001-02	27	26.95	0	0	27	26.95
		2002-03	2	0.01	0	0	2	0.01
		2003-04	10	9.07	0	0	10	9.07
		2004-05	10	22.17	0	0	10	22.17
		2005-06	4	33.23	0	0	4	33.23
		2006-07	3	1.02	0	0	3	1.02
		2007-08	2	28.8	0	0	2	28.8
		2012-13	1	91.99	0	0	1	91.99
		2013-14	4	65.76	0	0	4	65.76
		2014-15	44	136.22	0	0	44	136.22
		<b>Total</b>	<b>107</b>	<b>415.22</b>	<b>0</b>	<b>0</b>	<b>107</b>	<b>415.22</b>
3	Animal Husbandry	2001-02	2	0.01	0	0	2	0.01
		2002-03	1	0.05	0	0	1	0.05
		2003-04	4	4.82	0	0	4	4.82
		2004-05	2	2.2	0	0	2	2.2
		2005-06	6	2.1	0	0	6	2.1
		2006-07	3	0.67	0	0	3	0.67
		2007-08	1	0.06	0	0	1	0.06
		2008-09	2	0.77	0	0	2	0.77
		2010-11	2	2.32	0	0	2	2.32
		2011-12	1	0.06	0	0	1	0.06
		2012-13	10	13.53	0	0	10	13.53
		2013-14	3	3.76	0	0	3	3.76
		2014-15	3	0.3	0	0	3	0.3
		<b>Total</b>	<b>40</b>	<b>30.65</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>30.65</b>
4	Assembly Secretariat	2014-15	19	0.29	0	0	19	0.29
<b>Total</b>	<b>19</b>	<b>0.29</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>0.29</b>		
5	Co-operation	2002-03	1	0.15	0	0	1	0.15
		2003-04	15	1.61	0	0	15	1.61
		2004-05	7	1.76	0	0	7	1.76
		2005-06	20	0.17	1	0.01	19	0.16
		2006-07	3	0.06	0	0	3	0.06
		2008-09	3	0.3	1	0.05	2	0.25
		2009-10	1	0.05	0	0	1	0.05
		2013-14	3	1.38	0	0	3	1.38
		2014-15	2	0.42	0	0	2	0.42
		<b>Total</b>	<b>55</b>	<b>5.9</b>	<b>2</b>	<b>0.06</b>	<b>53</b>	<b>5.84</b>
6	Cultural Affairs	2001-02	13	0.3	0	0	13	0.3
		2002-03	2	0.004	0	0	2	0.004
		2003-04	12	2.73	0	0	12	2.73
		2004-05	10	2.27	0	0	10	2.27
		2005-06	7	0.13	0	0	7	0.13
		2006-07	13	3.04	0	0	13	3.04
		2007-08	20	7.01	0	0	20	7.01
		2008-09	25	6.61	0	0	25	6.61

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2009-10	44	33.27	0	0	44	33.27
		2010-11	33	32.06	0	0	33	32.06
		2011-12	35	22.44	0	0	35	22.44
		2012-13	23	26.9	0	0	23	26.9
		2013-14	6	1.84	0	0	6	1.84
		2014-15	58	8.96	0	0	58	8.96
		<b>Total</b>	<b>301</b>	<b>147.56</b>	<b>0</b>	<b>0</b>	<b>301</b>	<b>147.56</b>
7	Dairy Development	2002-03	1	0.85	0	0	1	0.85
		2004-05	2	0.6	0	0	2	0.6
		2006-07	3	0.41	1	0.01	2	0.4
		2007-08	3	2.74	0	0	3	2.74
		2008-09	2	0.29	0	0	2	0.29
		2012-13	2	0.67	0	0	2	0.67
		2013-14	4	4.23	0	0	4	4.23
		2014-15	4	13.04	0	0	4	13.04
<b>Total</b>	<b>21</b>	<b>22.83</b>	<b>1</b>	<b>0.01</b>	<b>20</b>	<b>22.82</b>		
8	Education	2001-02	1045	33.32	0	0	1045	33.32
		2002-03	926	29.34	0	0	926	29.34
		2003-04	1619	37.02	0	0	1619	37.02
		2004-05	2737	115.71	0	0	2737	115.71
		2005-06	2274	137.74	0	0	2274	137.74
		2006-07	2198	152.76	4	0.05	2194	152.71
		2007-08	831	33.71	23	0.09	808	33.62
		2008-09	537	22.19	63	0.24	474	21.95
		2010-11	17	19.5	0	0	17	19.5
		2011-12	32	38.01	0	0	32	38.01
		2012-13	16	67.43	0	0	16	67.43
		2013-14	163	851.38	5	1.97	158	849.41
		2014-15	154	1270.92	0	0	154	1270.92
<b>Total</b>	<b>12549</b>	<b>2809.03</b>	<b>95</b>	<b>2.35</b>	<b>12454</b>	<b>2806.68</b>		
9	Election	2004-05	1	0.12	0	0	1	0.12
		2010-11	1	0.09	0	0	1	0.09
		<b>Total</b>	<b>2</b>	<b>0.21</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.21</b>
10	Excise	2001-02	1	0.01	1	0.01	0	0
		2002-03	5	0.07	5	0.07	0	0
		2003-04	3	0.13	3	0.13	0	0
		2004-05	2	0.06	2	0.06	0	0
		2005-06	5	0.18	5	0.18	0	0
		2006-07	11	0.47	7	0.4	4	0.07
		2007-08	10	0.27	10	0.27	0	0
		2008-09	1	0.03	1	0.03	0	0
		2011-12	4	0.11	4	0.11	0	0
		2012-13	1	0.13	1	0.13	0	0
		2014-15	1	0.05	0	0.01	1	0.04
<b>Total</b>	<b>44</b>	<b>1.51</b>	<b>39</b>	<b>1.4</b>	<b>5</b>	<b>0.11</b>		
11	Finance (Taxation)	2001-02	1	1.96	0	0	1	1.96
		2002-03	7	6.3	0	0	7	6.3
		2003-04	5	7.89	0	0	5	7.89
		2004-05	10	7.98	0	0	10	7.98
		2005-06	10	4.29	0	0	10	4.29
		2006-07	8	7.8	0	0	8	7.8
		2007-08	5	8.94	0	0	5	8.94
		2008-09	47	18.04	0	0	47	18.04
		2010-11	257	151.2	0	0	257	151.2
		2011-12	158	249.46	8	12.18	150	237.28
		2012-13	211	513.4	9	19.43	202	493.97
		2013-14	36	63.53	0	0	36	63.53
		<b>Total</b>	<b>755</b>	<b>1040.79</b>	<b>17</b>	<b>31.61</b>	<b>738</b>	<b>1009.18</b>

## Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
12	Finance (Economic Affairs)	2013-14	174	225.02	38	64.63	136	160.39
		2014-15	601	843.88	1	11.04	600	832.84
		<b>Total</b>	<b>775</b>	<b>1068.9</b>	<b>39</b>	<b>75.67</b>	<b>736</b>	<b>993.23</b>
13	Finance	2003-04	5	4.62	0	0	5	4.62
		2004-05	7	7.84	0	0	7	7.84
		2005-06	12	10	0	0	12	10
		2008-09	1	0.08	0	0	1	0.08
		<b>Total</b>	<b>25</b>	<b>22.54</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>22.54</b>
14	Fisheries	2001-02	1	0.1	0	0	1	0.1
		2003-04	3	0.08	0	0	3	0.08
		2004-05	9	3.07	1	0.07	8	3
		2005-06	2	0.04	0	0	2	0.04
		2006-07	4	0.72	0	0	4	0.72
		2007-08	1	0.2	0	0	1	0.2
		2011-12	1	0.28	0	0	1	0.28
		2013-14	3	10.28	0	0	3	10.28
		2014-15	14	14.68	0	0	14	14.68
<b>Total</b>	<b>38</b>	<b>29.45</b>	<b>1</b>	<b>0.07</b>	<b>37</b>	<b>29.38</b>		
15	Food & Civil Supplies	2006-07	11	1.63	0	0	11	1.63
		2010-11	1	0.15	0	0	1	0.15
		2011-12	1	0.25	0	0	1	0.25
		2012-13	3	0.83	0	0	3	0.83
		2013-14	4	0.63	0	0	4	0.63
		2014-15	6	30.9	0	0	6	30.9
		<b>Total</b>	<b>26</b>	<b>34.39</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>34.39</b>
16	Forest	2008-09	4	3.48	0	0	4	3.48
		<b>Total</b>	<b>4</b>	<b>3.48</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>3.48</b>
17	General Administration	2001-02	1	0.01	0	0	1	0.01
		2006-07	1	0.00008	0	0	1	0.00008
		2008-09	2	0.15	0	0	2	0.15
		2009-10	2	0.11	0	0	2	0.11
		2010-11	1	0.35	0	0	1	0.35
		2011-12	2	0.61	0	0	2	0.61
		2012-13	10	9.3	0	0	10	9.3
		2013-14	89	43.53	0	0	89	43.53
		2014-15	146	111.07	0	0	146	111.07
<b>Total</b>	<b>254</b>	<b>165.13</b>	<b>0</b>	<b>0</b>	<b>254</b>	<b>165.13</b>		
18	Guwahati Development	2003-04	1	0.1	0	0	1	0.1
		2004-05	4	11.27	0	0	4	11.27
		2005-06	5	10.47	0	0	5	10.47
		2006-07	8	15.08	0	0	8	15.08
		2007-08	26	28.4	0	0	26	28.4
		2008-09	7	11.28	0	0	7	11.28
		2010-11	4	2.59	0	0	4	2.59
		2013-14	1	20	0	0	1	20
		2014-15	1	0.12	0	0	1	0.12
<b>Total</b>	<b>57</b>	<b>99.31</b>	<b>0</b>	<b>0</b>	<b>57</b>	<b>99.31</b>		
19	Handloom & Textile	2011-12	15	23.61	14	22.67	1	0.94
		2012-13	2	2.25	0	0	2	2.25
		2013-14	3	11.1	1	0.64	2	10.46
		<b>Total</b>	<b>20</b>	<b>36.96</b>	<b>15</b>	<b>23.31</b>	<b>5</b>	<b>13.65</b>
20	Health	2003-04	12	3.12	1	0	11	3.12
		2004-05	4	4.11	0	0	4	4.11
		2005-06	8	3.08	0	0	8	3.08
		2006-07	62	12.75	2	0.05	60	12.7
		2007-08	68	75.07	0	0	68	75.07
		2008-09	204	156.92	25	0.86	179	156.06
		2009-10	1	2.25	0	0	1	2.25
		2010-11	8	86.61	0	0	8	86.61

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2011-12	2	1.59	0	0	2	1.59
		2012-13	17	181.18	0	0	17	181.18
		2013-14	31	351.48	0	0	31	351.48
		2014-15	2	1.53	0	0	2	1.53
		<b>Total</b>	<b>419</b>	<b>879.69</b>	<b>28</b>	<b>0.9</b>	<b>391</b>	<b>878.78</b>
21	Hill Areas	2004-05	5	0.77	0	0	5	0.77
		2007-08	9	0.73	1	0.18	8	0.55
		2008-09	31	14.93	10	2.58	21	12.35
		2009-10	1	0.48	0	0	1	0.48
		2010-11	15	15.54	0	10	15	5.54
		2011-12	4	0.53	0	0	4	0.53
		2013-14	1	0.2	0	0	1	0.2
		2014-15	33	8.82	0	0	33	8.82
		<b>Total</b>	<b>99</b>	<b>42</b>	<b>11</b>	<b>12.76</b>	<b>88</b>	<b>29.24</b>
22	Home	2005-06	4	1.21	0	0	4	1.21
		2006-07	1	0.1	0	0	1	0.1
		2011-12	5	1.32	0	0	5	1.32
		<b>Total</b>	<b>10</b>	<b>2.63</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>2.63</b>
23	Horticulture Department	2014-15	3	9.59	0	0	3	9.59
		<b>Total</b>	<b>3</b>	<b>9.59</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>9.59</b>
24	Industry & Commerce	2001-02	8	2.58	1	0.21	7	2.37
		2002-03	71	12.76	0	0	71	12.76
		2003-04	113	27.45	14	0.39	99	27.06
		2004-05	26	22.55	7	0.43	19	22.12
		2005-06	16	18.49	4	10.1	12	8.39
		2006-07	19	3.52	1	0.01	18	3.51
		2007-08	18	6.65	1	0.26	17	6.39
		2008-09	18	10.89	2	0.49	16	10.4
		2010-11	3	4.74	1	3	2	1.74
		2011-12	8	42.97	4	31.08	4	11.89
		2012-13	4	2.24	0	0	4	2.24
		2013-14	8	43.07	0	0	8	43.07
		2014-15	22	67.51	1	10	21	57.51
		<b>Total</b>	<b>334</b>	<b>265.42</b>	<b>36</b>	<b>55.97</b>	<b>298</b>	<b>209.45</b>
25	Information & Technology	2008-09	1	0.48	1	0.48	0	0
		2009-10	1	0.52	0	0	1	0.52
		2010-11	1	39.05	0	0	1	39.05
		2011-12	2	19.42	2	19.42	0	0
		2012-13	6	16.61	0	0	6	16.61
		2013-14	19	38.21	0	0	19	38.21
		2014-15	8	17.35	0	0	8	17.35
		<b>Total</b>	<b>38</b>	<b>131.64</b>	<b>3</b>	<b>19.9</b>	<b>35</b>	<b>111.74</b>
26	Irrigation	2012-13	1	40.5	0	0	1	40.5
		2014-15	1	3.6	0	0	1	3.6
		<b>Total</b>	<b>2</b>	<b>44.1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>44.1</b>
27	Judicial	2002-03	1	0.01	0	0	1	0.01
		2004-05	25	0.1	0	0	25	0.1
		2006-07	1	0.05	0	0	1	0.05
		2007-08	2	0.1	0	0	2	0.1
		2008-09	4	0.16	0	0	4	0.16
		2014-15	3	0.009	0	0	3	0.009
		<b>Total</b>	<b>36</b>	<b>0.429</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>0.429</b>
28	Labour & Employment	2006-07	1	10	0	0	1	10
		2007-08	10	0.15	0	0	10	0.15
		2009-10	1	40	0	0	1	40
		2013-14	9	18.45	0	0	9	18.45
		2014-15	1	8.45	0	0	1	8.45
		<b>Total</b>	<b>22</b>	<b>77.05</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>77.05</b>

## Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
29	Mines, Minerals & Power	2001-02	1	4.55	0	0	1	4.55
		2003-04	5	146.16	0	0	5	146.16
		2004-05	2	0.43	0	0	2	0.43
		2005-06	2	14.31	0	0	2	14.31
		2006-07	4	86.56	0	0	4	86.56
		2007-08	2	0.76	0	0	2	0.76
		2010-11	1	0.18	0	0	1	0.18
		2011-12	2	1.28	0	0	2	1.28
		2012-13	1	0.78	0	0	1	0.78
		2013-14	1	0.84	0	0	1	0.84
	<b>Total</b>	<b>21</b>	<b>255.85</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>255.85</b>	
30	Minority Development	2001-02	1	0.01	0	0	1	0.01
		2003-04	2	0.11	0	0	2	0.11
		2004-05	3	0.38	0	0	3	0.38
		2006-07	1	0.05	0	0	1	0.05
		2007-08	1	0.01	0	0	1	0.01
		2008-09	3	1.56	0	0	3	1.56
		2011-12	1	0.06	0	0	1	0.06
		2013-14	2	1.05	0	0	2	1.05
			<b>Total</b>	<b>14</b>	<b>3.23</b>	<b>0</b>	<b>0</b>	<b>14</b>
31	Municipal Administration	2004-05	9	23.91	0	0	9	23.91
		2005-06	10	26.03	0	0	10	26.03
		2006-07	6	3.83	0	0	6	3.83
		2007-08	6	33.21	0	0	6	33.21
		2008-09	3	4.33	0	0	3	4.33
		2009-10	4	8.84	0	0	4	8.84
		2010-11	2	3.03	0	0	2	3.03
		2012-13	9	2.06	0	0	9	2.06
		2013-14	1	1.5	0	0	1	1.5
		2014-15	1	1.5	0	0	1	1.5
	<b>Total</b>	<b>51</b>	<b>108.24</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>108.24</b>	
32	Panchayat & Rural Development	2001-02	8	1.18	0	0	8	1.18
		2004-05	10	5.59	1	0.39	9	5.2
		2005-06	3	28.3	3	28.3	0	0
		2006-07	4	32.8	4	32.8	0	0
		2007-08	10	26.08	2	6.52	8	19.56
		2008-09	8	21.98	0	0	8	21.98
		2010-11	16	89.67	0	0	16	89.67
		2011-12	42	371.62	2	8.39	40	363.23
		2012-13	4	106.43	3	105.21	1	1.22
		2013-14	36	235.95	1	1.82	35	234.13
		2014-15	32	421.31	0	0	32	421.31
			<b>Total</b>	<b>173</b>	<b>1340.91</b>	<b>16</b>	<b>183.43</b>	<b>157</b>
33	Planning & Development	2005-06	5	5.02	0	0	5	5.02
		2006-07	8	11.61	0	0	8	11.61
		2007-08	1	0.15	0	0	1	0.15
		2008-09	5	30.8	1	0.8	4	30
		2010-11	4	2.11	1	0.5	3	1.61
		2013-14	15	9.8	2	1.85	13	7.95
		2014-15	44	58.82	1	2.5	43	56.32
			<b>Total</b>	<b>82</b>	<b>118.31</b>	<b>5</b>	<b>5.65</b>	<b>77</b>
34	Printing & Stationery	2014-15	1	0.13	0	0	1	0.13
		<b>Total</b>	<b>1</b>	<b>0.13</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0.13</b>
35	Political	2003-04	6	0.4	0	0	6	0.4
		2004-05	15	1.18	0	0	15	1.18
		2005-06	2	0.25	0	0	2	0.25

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2006-07	2	2.77	1	0	1	2.77
		2008-09	7	4.05	0	0	7	4.05
		2010-11	1	2	0	0	1	2
		<b>Total</b>	<b>33</b>	<b>10.65</b>	<b>1</b>	<b>0</b>	<b>32</b>	<b>10.65</b>
36	Public Health Engineering	2012-13	1	0.01	0	0	1	0.01
		<b>Total</b>	<b>1</b>	<b>0.01</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0.01</b>
37	Public Works	2003-04	5	0.85	0	0	5	0.85
		2004-05	1	1.32	0	0	1	1.32
		2006-07	2	0.25	0	0	2	0.25
		2007-08	1	6.16	0	0	1	6.16
		2008-09	1	0.11	0	0	1	0.11
		<b>Total</b>	<b>10</b>	<b>8.69</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>8.69</b>
38	Revenue & Disaster Management	2003-04	9	0.77	0	0	9	0.77
		2004-05	38	8.16	0	0	38	8.16
		2005-06	19	4.23	0	0	19	4.23
		2006-07	81	11.62	0	0	81	11.62
		2007-08	10	0.53	0	0	10	0.53
		2008-09	50	9.02	2	0.14	48	8.88
		<b>Total</b>	<b>207</b>	<b>34.33</b>	<b>2</b>	<b>0.14</b>	<b>205</b>	<b>34.19</b>
39	Revenue	2001-02	2	0.1	0	0	2	0.1
		2002-03	9	1.46	0	0	9	1.46
		2003-04	19	5.8	0	0	19	5.8
		2004-05	12	3.88	0	0	12	3.88
		2005-06	2	0.11	0	0	2	0.11
		2006-07	3	0.1	0	0	3	0.1
		2008-09	1	0.01	0	0	1	0.01
		2009-10	1	0.01	0	0	1	0.01
		2010-11	3	0.46	0	0	3	0.46
		2011-12	1	1	0	0	1	1
		2013-14	14	11.17	0	0	14	11.17
		2014-15	1	3.16	0	0	1	3.16
		<b>Total</b>	<b>68</b>	<b>27.26</b>	<b>0</b>	<b>0</b>	<b>68</b>	<b>27.26</b>
40	Rural Development	2010-11	1	1.45	1	1.45	0	0
		2011-12	23	217.24	0	0.01	23	217.23
		2012-13	8	104.89	0	0	8	104.89
		2013-14	12	113.73	1	30.92	11	82.81
		2014-15	11	346.2	0	0	11	346.2
		<b>Total</b>	<b>55</b>	<b>783.51</b>	<b>2</b>	<b>32.38</b>	<b>53</b>	<b>751.13</b>
41	Sainik Welfare	2003-04	2	0.04	2	0.04	0	0
		<b>Total</b>	<b>2</b>	<b>0.04</b>	<b>2</b>	<b>0.04</b>	<b>0</b>	<b>0</b>
42	Science, Technology, Environment	2001-02	4	0.32	0	0	4	0.32
		2002-03	2	0.14	0	0	2	0.14
		2003-04	6	0.38	0	0	6	0.38
		2004-05	8	0.43	0	0	8	0.43
		2005-06	1	0.01	0	0	1	0.01
		2007-08	5	2.11	0	0	5	2.11
		2008-09	7	3.69	1	0.02	6	3.67
		2009-10	15	9.96	0	0	15	9.96
		2010-11	3	2.1	0	0	3	2.1
		2012-13	16	5.42	0	0	16	5.42
		2013-14	14	24.61	0	0	14	24.61
		2014-15	6	1.87	0	0	6	1.87
<b>Total</b>	<b>87</b>	<b>51.04</b>	<b>1</b>	<b>0.02</b>	<b>86</b>	<b>51.02</b>		
43	Secretariat Administration	2003-04	11	11.54	0	0	11	11.54
		2004-05	14	55.62	0	0	14	55.62
		2005-06	12	92.22	0	0	12	92.22
		2006-07	18	54.1	0	0	18	54.1
		2007-08	4	0.02	0	0	4	0.02

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2008-09	56	118.13	0	0	56	118.13
		2009-10	7	0.76	0	0	7	0.76
		2010-11	5	9.33	0	0	5	9.33
		2011-12	36	29.62	0	0	36	29.62
		2012-13	3	2.97	0	0	3	2.97
		2013-14	17	142.35	2	10.16	15	132.19
		2014-15	14	100.5	1	81.64	13	18.86
		<b>Total</b>	<b>197</b>	<b>617.16</b>	<b>3</b>	<b>91.8</b>	<b>194</b>	<b>525.36</b>
<b>44</b>	<b>Sericulture</b>	2001-02	14	1.14	2	0.01	12	1.13
		2002-03	2	0.05	1	0.0495	1	0.0005
		2003-04	93	0.27	0	0	93	0.27
		2004-05	39	1.33	6	0.03	33	1.3
		2005-06	13	7.42	0	0	13	7.42
		2006-07	19	0.14	0	0	19	0.14
		2007-08	51	27.62	1	0.03	50	27.59
		2008-09	27	37.15	0	0	27	37.15
		2009-10	5	9.04	0	0	5	9.04
		2010-11	1	0.43	0	0	1	0.43
		2011-12	2	0.03	0	0	2	0.03
		2014-15	4	2.01	0	0	4	2.01
		<b>Total</b>	<b>270</b>	<b>86.63</b>	<b>10</b>	<b>0.12</b>	<b>260</b>	<b>86.51</b>
<b>45</b>	<b>Social Welfare</b>	2001-02	43	4.78	0	0	43	4.78
		2002-03	6	0.38	0	0	6	0.38
		2003-04	33	8.71	0	0	33	8.71
		2004-05	52	18.6	0	0	52	18.6
		2005-06	26	4.18	0	0	26	4.18
		2006-07	42	19.41	0	0	42	19.41
		2007-08	143	114.58	0	0	143	114.58
		2008-09	96	110.15	0	0	96	110.15
		2009-10	11	206.93	0	0	11	206.93
		2010-11	7	24.21	0	0	7	24.21
		2011-12	23	333.67	0	0	23	333.67
		2012-13	18	69.64	0	0	18	69.64
		2013-14	29	67.91	0	0	29	67.91
		2014-15	93	509.04	0	0	93	509.04
		<b>Total</b>	<b>622</b>	<b>1492.19</b>	<b>0</b>	<b>0</b>	<b>622</b>	<b>1,492.19</b>
<b>46</b>	<b>Sports &amp; Youth Welfare</b>	2001-02	18	0.54	4	0.49	14	0.05
		2002-03	4	0.03	0	0	4	0.03
		2003-04	20	0.33	2	0.01	18	0.32
		2004-05	27	10	5	7.98	22	2.02
		2005-06	28	2.86	5	2.49	23	0.37
		2006-07	22	17.78	1	14.54	21	3.24
		2007-08	20	5.48	7	4.81	13	0.67
		2008-09	9	2.63	3	2.54	6	0.09
		2010-11	21	19.44	0	0	21	19.44
		2011-12	49	12.05	1	1	48	11.05
		2012-13	26	17.22	0	0	26	17.22
		2013-14	73	14.87	1	4	72	10.87
		2014-15	25	29.71	0	0	25	29.71
		<b>Total</b>	<b>342</b>	<b>132.94</b>	<b>29</b>	<b>37.86</b>	<b>313</b>	<b>95.08</b>
<b>47</b>	<b>Stamp &amp; Registration</b>	2006-07	3	0.003	0	0	3	0.003
		<b>Total</b>	<b>3</b>	<b>0.003</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.003</b>
<b>48</b>	<b>Tourism</b>	2001-02	1	0.06	1	0.06	0	0
		2003-04	2	0.11	1	0.06	1	0.05
		2004-05	1	0.06	0	0	1	0.06
		2005-06	4	1.14	0	0	4	1.14
		2006-07	1	0.9	0	0	1	0.9
		2007-08	1	0.1	0	0	1	0.1
		2009-10	7	3.01	0	0	7	3.01

Appendix-3.1 (Concluded)

1	2	3	4	5	6	7	8	9
		2010-11	12	10.67	0	0	12	10.67
		2011-12	1	0.23	0	0	1	0.23
		2012-13	9	8.53	1	0.1	8	8.43
		2013-14	2	1.42	0	0	2	1.42
		2014-15	30	13.52	0	0	30	13.52
		<b>Total</b>	<b>71</b>	<b>39.75</b>	<b>3</b>	<b>0.22</b>	<b>68</b>	<b>39.53</b>
49	Town & Country Planning	2001-02	6	4.03	0	0	6	4.03
		2002-03	1	0.2	0	0	1	0.2
		2003-04	12	7.94	0	0	12	7.94
		2004-05	7	2.89	0	0	7	2.89
		2005-06	21	23.85	0	0	21	23.85
		2006-07	5	5.13	0	0	5	5.13
		2007-08	15	20.79	0	0	15	20.79
		2008-09	29	30.14	0	0	29	30.14
		2009-10	3	1.15	0	0	3	1.15
		2010-11	21	5.86	0	0	21	5.86
		2011-12	2	1.38	0	0	2	1.38
		2012-13	11	2.32	0	0	11	2.32
		2013-14	5	1.51	0	0	5	1.51
		2014-15	11	9.88	0	0	11	9.88
		<b>Total</b>	<b>149</b>	<b>117.07</b>	<b>0</b>	<b>0</b>	<b>149</b>	<b>117.07</b>
50	Transport	2002-03	2	1.66	0	0	2	1.66
		2003-04	4	0.45	0	0	4	0.45
		2004-05	2	6.02	0	0	2	6.02
		2005-06	2	2.33	1	0.84	1	1.49
		2006-07	7	8.66	0	0	7	8.66
		2007-08	2	2.18	0	0	2	2.18
		2011-12	2	2.76	0	0	2	2.76
		2014-15	2	6.35	0	0	2	6.35
		<b>Total</b>	<b>23</b>	<b>30.41</b>	<b>1</b>	<b>0.84</b>	<b>22</b>	<b>29.57</b>
51	Urban Development	2013-14	4	1.26	0	0	4	1.26
		2014-15	1	0.28	0	0	1	0.28
		<b>Total</b>	<b>5</b>	<b>1.54</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>1.54</b>
52	Water Resources	2014-15	1	72.3	0	0	1	72.3
		<b>Total</b>	<b>1</b>	<b>72.3</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>72.3</b>
53	Welfare of Plain Tribes & Backward Classes	2001-02	108	21.56	0	0	108	21.56
		2002-03	23	12.9	0	0	23	12.9
		2003-04	32	23.92	0	0	32	23.92
		2004-05	55	46.23	0	0	55	46.23
		2005-06	17	74.9	0	0	17	74.9
		2006-07	34	104.36	0	0	34	104.36
		2007-08	68	177.3	0	0	68	177.3
		2008-09	60	251.5	0	0	60	251.5
		2009-10	49	169.77	0	0	49	169.77
		2010-11	42	125.2	0	0	42	125.2
		2011-12	97	242.37	0	0	97	242.37
		2012-13	97	283.54	0	0	97	283.54
		2013-14	668	322.69	0	0	668	322.69
		2014-15	114	334.5	2	1.24	112	333.26
		<b>Total</b>	<b>1,464</b>	<b>2,190.74</b>	<b>2</b>	<b>1.24</b>	<b>1,462</b>	<b>2,189.5</b>
<b>Grand Total</b>			<b>20,012</b>	<b>14,909.89</b>	<b>364</b>	<b>577.76</b>	<b>19,648</b>	<b>14,332.13</b>

## Appendix-3.2

(Reference: Paragraph 3.2)

## Statement showing performance of the Autonomous Bodies/Councils

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature/ Council	Details of delay in submission of accounts		
						Year of accounts	Month of submission	Period of delay as of June of the year succeeding the accounting year*
1	2	3	4	5	6	7	8	9
1	Guwahati Metropolitan Development Authority, Guwahati	2016-17	2013-14	2013-14	2008-09	2012-13	July 2014	One year
						2013-14	July 2014	One day only
						2014-15	Not yet received	--
2	Assam Agricultural University, Jorhat	2016-17	2011-12	2010-11	Not intimated	2011-12	April 2014	One year 10 months
						2012-13	Not yet received	--
						2013-14	Not yet received	--
						2014-15	Not yet received	--
3	Assam Khadi and Village Industries Board, Guwahati	2015-16	2001-02	1998-99	Not intimated	2001-02	January 2015	12 years seven months
						2002-03	Not yet received	--
						2003-04	Not yet received	--
						2004-05	Not yet received	--
						2005-06	Not yet received	--
						2006-07	Not yet received	--
						2007-08	Not yet received	--
						2008-09	Not yet received	--
						2009-10	Not yet received	--
2010-11	Not yet received	--						

**Appendix-3.2 (Contd....)**

1	2	3	4	5	6	7	8	9
						2011-12	Not yet received	--
						2012-13	Not yet received	--
						2013-14	Not yet received	--
						2014-15	Not yet received	--
4	Assam Agricultural Competitiveness Project, Guwahati	2016-17	2013-14	2010-11	Not intimated	2013-14	March 2015	Nine months
						2014-15	Not yet received	--
5	Assam Human Rights Commission, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2012-13	2012-13	2012-13	February 2014	Eight months
						2013-14	Not yet received	--
						2014-15	Not yet received	--
6	Assam State Legal Services Authority, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2012-13	2012-13	2012-13	November 2013	Five months
						2013-14	Not yet received	--
						2014-15	Not yet received	--
7	Assam State Road Board	2016-17	2012-13	2011-12	Not intimated	2012-13	December 2014	One year six months
						2013-14	Not yet received	--
						2014-15	Not yet received	--
8	Assam Building & Other Construction Worker's Welfare Board (ABOCWWB)	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2012-13	Not intimated	2011-12	March 2014	One year Nine months
						2012-13	March 2014	Nine months
						2013-14	Not yet received	--
						2014-15	Not yet received	--

Appendix-3.2 (Concluded)

1	2	3	4	5	6	7	8	9
<b>Sixth Schedule Area</b>								
9	North Cachar Hills Autonomous Council, Haflong	Sixth Schedule to the Constitution of India	2013-14	2010-11	2010-11	2013-14	January 2015	**
						2014-15	Not yet received	
10	Karbi Autonomous Council, Diphu	Sixth Schedule to the Constitution of India	2010-11	2010-11	2004-05	2010-11	December 2012	**
						2011-12	Not yet received	--
						2012-13	Not yet received	--
						2013-14	Not yet received	--
						2014-15	Not yet received	--
11	Bodoland Territorial Council, Kokrajhar	Sixth Schedule to the Constitution of India	2012-13	2007-08	2005-06	2010-11	August 2013	Two years one month***
						2011-12	April 2014	One year nine months
						2012-13	January 2015	One year eight months
						2013-14	June 2015	One year one month
						2014-15	Not yet received	--

\*Due on June every year as per Paragraph 10.08 of Manual of Instructions for Audit of Autonomous Bodies

\*\* Due date of submission of Annual Accounts is not specified in the Fund Rules of two ADCs

\*\*\*In case of BTC, delay calculated as per provision of BTC Fund Rule 2012

**Appendix-3.3**

(Reference: Paragraph 3.3)

Statement showing names of bodies and authorities, the accounts of which had not been received

Sl. No.	Department	Name of the Body/Authority	Years for which accounts had not been received	No. of Accounts
1	2	3	4	5
1	Cultural Affairs	Secretary, Srimanta Sankardev Kalakhetra, Guwahati-37	2010-11 to 2014-15	5
		Anundoram Barua Institute of Language Art and Culture	2014-15	1
2	Education (Elementary)	Mission Director, Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati-19 (Including 26 District Mission Co-ordinators)	2014-15	1
3	Education (Higher)	Registrar, Dibrugarh University, Dibrugarh	2013-14-2014-15	2
		Registrar, Gauhati University, Guwahati-14	2012-13 to 2014-15	3
4	Education (Technical)	Assam Science & Technology University, Guwahati	2014-15	1
5	Health & Family Welfare	Director, Dr. B. Baruah Cancer Institute, Gopinath Nagar, Guwahati-16	2013-14-2014-15	2
		Mission Director, NRHM, Guwahati (Including 27 District Health Societies)	2013-14-2014-15	2
		Mission Director, Assam Arogya Nidhi, Guwahati-781005	2013-14-2014-15	2
6	Labour & Employment	Project Co-ordinator, Employment Generation Mission, Guwahati	2012-13 to 2014-15	3
7	Minority Development	Assam Minority Development Board, Guwahati	2012-13 to 2014-15	3
8	Panchayat and Rural Development	Director, State Institute of Rural Development (SIRD), Khanapara, Guwahati-22	2014-15	1
		PD, DRDA, Bongaigaon	2013-14 to 2014-15	2
		PD, DRDA, Barpeta	2011-12 to 2014-15	4
		PD, DRDA, Silchar	2013-14 to 2014-15	2
		PD, DRDA, Dibrugarh	2013-14 to 2014-15	2
		PD, DRDA, Dhubri	2014-15	1
		PD, DRDA, Dhemaji	2013-14 to 2014-15	2
		PD, DRDA, Goalpara	2013-14 to 2014-15	2
		PD, DRDA, Golaghat	2011-12 to 2014-15	4
		PD, DRDA, Hailakandi	2013-14 to 2014-15	2
		PD, DRDA, NC Hills, Haflong	2012-13 to 2014-15	3
		PD, DRDA, Jorhat	2011-12 to 2014-15	4
		PD, DRDA, Kokrajhar	2011-12 to 2014-15	4
		PD, DRDA, Karimganj	2010-11 to 2014-15	5
		PD, DRDA, Karbi Anglong, Diphu	2014-15	1
PD, DRDA, Darrang	2011-12 to 2014-15	4		
PD, DRDA, Morigaon	2014-15	1		
PD, DRDA, Nalbari	2011-12 to 2014-15	4		

## Appendix-3.3 (Concluded)

1	2	3	4	5
		PD, DRDA, Nagaon	2014-15	1
		PD, DRDA, North Lakhimpur	2011-12 to 2014-15	4
		PD, DRDA, Tinsukia	2014-15	1
		PD, DRDA, Sivsagar	2013-14 to 2014-15	2
		PD, DRDA, Sonitpur	2011-12 to 2014-15	4
		PD, DRDA, Kamrup (Rural)	2014-15	1
		PD, DRDA, Kamrup (Metro)	2012-13 to 2014-15	3
		PD, DRDA, Baksa	2013-14 to 2014-15	2
		PD, DRDA, Chirang	2013-14 to 2014-15	2
		PD, DRDA, Udalguri	2012-13 to 2014-15	3
9	Public Health Engineering	Director, National Rural Drinking Water Supply Programme	2014-15	1
10	Sports & Youth Welfare	National Games Secretariat, Guwahati	2009-10 to 2014-15	6
11	Social Welfare	Chairperson, Assam State Social Welfare Board, Guwahati	2014-15	1
12	Town and Country Planning	Commissioner, Assam State Housing Board, Guwahati-5	2010-11 to 2014-15	5
13	Welfare of Plain Tribes & Backward Classes	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2008-09 to 2014-15	7
<b>Total</b>				<b>116</b>

**Appendix 3.4**

(Reference: Paragraph 3.5)

**Summary of unspent balances kept in current account as well as in the form of different bank instruments in 12 test-checked DDOs between April 2014 and March 2015**

(₹ in crore)

SI No.	Name of DDOs	Status of funds kept in the Current Bank Account		Status of unspent balances kept in different bank instruments		
		Opening Balance as on 01-04-2014	Closing Balance as on 31-03-15	Type of Bank Instruments	Closing Balance as on 31-03-2014	Closing Balance as on 31-03-2015
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1	Commissioner of Industries & Commerce, Assam	Nil	Nil	Bank Draft/Banker's Cheque	49.32	76.97
2	Director of Social Welfare, Assam	106.60	29.34	Banker's Cheque	157.58	179.86
3	Director of Health Services, Assam	2.09	2.10	D.C.R	Nil	0.29
				Banker's Cheque	0.56	0.02
				Bills on Transit	7.57	69.12
4	Director of Elementary Education, Assam	Nil	Nil	D.C.R	6.64	Nil
				Bank Drafts	Nil	0.53
				Banker's Cheque	105.65	1.44
5	Director of Higher Education, Assam	Nil	Nil	D.C.R	59.12	0.97
				Bank Drafts	51.83	48.36
				Banker's Cheque	7.30	9.64
				Fixed Deposit/ TDR	8.18	7.28

## Appendix 3.4 (Concluded)

1	2	3	4	5	6	7
6	Director of Technical Education, Assam	18.80	6.19	D.C.R	0.10	23.94
				Bank Drafts	0.06	1.73
				Banker's Cheque	28.51	2.57
7	Director of Secondary Education, Assam	Nil	Nil	D.C.R	51.18	3.00
				Bank Drafts	5.21	1.02
				Banker's Cheque	32.46	3.24
				Bills on Transit	168.15	117.48
8	Director of Agriculture, Assam	64.48	Nil	DCR/Banker's Cheque/BD	362.15	347.00
9	Director of Tourism, Assam	Nil	Nil	Banker's Cheque	2.82	0.54
10	Director of Archaeology, Assam	Nil	Nil	Banker's Cheque	0.95	0.67
11	Director of Cultural Affairs, Assam	Nil	Nil	Banker's Cheque	0.97	1.48
				Bills on Transit	19.22	Nil
12	Director of Welfare of Plains Tribes & Backward Classes, Assam	0.05	0.05	D.C.R	37.89	12.50
				Banker Draft	99.58	91.83
<b>Total</b>		<b>192.02</b>	<b>37.68</b>	<b>Total</b>	<b>1263.00</b>	<b>1001.48</b>

**Appendix 3.5**  
(Reference: Paragraph 3.5)

**Summary of unspent balances kept in current account as well as in the form of different bank instruments  
between April 2014 and March 2015 in respect of 13 test-checked DDOs**

(₹ in Lakh)

SL No	Name of Department	Name of DDOs	Current Bank Account Number	Status of funds kept in the Current Account		Status of unspent balances kept in different bank instruments (DCR/DD/BC etc.)	
				Opening Balance as on 01-04-2014	Closing Balance as on 31-03-2015	Opening Balance as on 01-04-2014	Closing Balance as on 31-03-2015
1	2	3	4	5	6	7	
1	Election	Election Officer, Bokajan	30687587140	53.84	0.39	53.84	0
2		Election Officer, Dhubri	11042940910	216.98	37.69	0	0
3		Election Officer, Tinsukia	10987962245	160.60	11.49	0	0
4		DC(Election), Karbi Anglong, Diphu	11007466031	169.06	18.20	0	0
5		Election Officer, Kaliabor	11656790159	52.13	5.47	0	0
6		Election Officer, Hamren	30556340984	70.53	0	0	0
7		Election Officer, Nagaon	10965237586	438.71	12.74	0	0
8	Home	SP, Darrang, Mangaldoi	34591724992	0	27.19	0	0
9		IG Prison, Guwahati	32063549642	20.73	20.73	0	0
10	Industries and Commerce	GM, DIC, Dhemaji	11356197068	0	0	12.67	17.16
11		GM, DIC, Lakhimpur	30120650164	2.10	0	2.10	9.73
12	Sericulture	Asstt. Director of Sericulture, Nalbari	7092050005920	0	1.70	0	0
13	PWD (Road)	Chief Engineer, PWD, (ARIASP & RIDF) Assam & Project Director, World Bank Aided Project, PWRD, Assam	551802010005117	19,296.87	7,506.51	0	0
			10566991616	224.94	27.31	0	0
<b>TOTAL</b>				<b>20,706.49</b>	<b>7,669.42</b>	<b>68.61</b>	<b>26.89</b>

**Appendix-3.6**  
(Reference: Paragraph 3.6)  
Department-wise/duration-wise breakup of the cases of misappropriation, defalcation etc.  
(Cases where final action was pending at the end of 31 March 2015)

(₹ in lakh)

Sl. No.	Name of the Department/Directorate	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Agriculture	5	103.93	3	6.57	4	170.26	1	2.94	0	0	0	0	13	283.7
2	Animal Husbandry & Veterinary	4	59.75	2	6.77	0	0	3	10.2	0	0	0	0	9	76.22
3	Border Areas	0	0	1	22.41	0	0	0	0	0	0	0	0	1	22.41
4	Co-operation	7	56.18	6	1663.79	15	14041.82	0	0	0	0	0	0	28	15761.79
5	Cultural Affairs	7	302.14	3	21.42	1	1.17	0	0	0	0	0	0	11	324.73
6	Dairy Development	2	303.59	2	105.75	1	107.74	1	1.02	0	0	0	0	6	518.1
7	Education (Elementary)	19	362.31	10	93.26	11	379.4	6	6.31	0	0	0	0	46	841.28
8	Education (Secondary)	6	189.49	1	0.2	1	152.15	0	0	0	0	0	0	8	341.84
9	Education (Higher)	13	183.36	1	30.09	1	0.25	0	0	0	0	0	0	15	213.7
10	Education (SCERT)	1	0.37	0	0	0	0	1	0.8	0	0	0	0	2	1.17
11	Fisheries	1	0.65	5	5.79	0	0	0	0	0	0	0	0	6	6.44
12	Food and Civil Supplies	5	112.81	3	17.52	0	0	0	0	0	0	0	0	8	130.33
13	General Administration	7	186.6	4	51.4	5	41.08	2	4.54	1	1.33	0	0	19	284.95
14	Guwahati Development	6	12305	3	42.15	2	46.73	0	0	4	10	0	0	15	12403.88
15	Handloom & Textile	2	20.28	5	50.25	2	0.87	0	0	0	0	0	0	9	71.40
16	Health & Family Welfare	58	1750.94	15	185.59	6	30.87	0	0	0	0	0	0	79	1967.4
17	Hill Areas	1	37.69	1	95.18	0	0	5	11	0	0	0	0	7	143.87
18	Home	0	0	1	1.84	0	0	0	0	0	0	0	0	1	1.84
19	Industries & Commerce	3	65.42	0	0	1	505.19	0	0	0	0	0	0	4	570.61
20	Information & Public Relations	2	7.76	0	0	0	0	0	0	0	0	0	0	2	7.76
21	Inland Water Transport	1	12.29	0	0	0	0	0	0	0	0	0	0	1	12.29

**Appendix-3.6 (Concluded)**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
22	Irrigation	4	2232.59	9	3376.43	1	2.8	0	0	0	0	0	0	14	5611.82
23	Labour and Employment	12	854.66	3	3.24	0	0	0	0	0	0	0	0	15	857.9
24	Local Fund	0	0	0	0	1	1.51	0	0	0	0	0	0	1	1.51
25	Panchayat & Rural Development	15	659.8	13	192.51	7	190.97	3	13.59	0	0	0	0	38	1056.87
26	P.H.E.	3	48.1	5	332.05	0	0	0	0	0	0	0	0	8	380.15
27	P.W.D. (Building and National Highways)	4	348.44	1	2.91	0	0	0	0	0	0	0	0	5	351.35
28	P.W.D. (Roads)	20	2639.5	7	80.82	5	28.02	1	1.82	0	0	0	0	33	2750.16
29	Sericulture	2	3.96	3	1.67	1	6.82	0	0	0	0	0	0	6	12.45
30	Social Welfare	5	63.24	11	25.07	4	170.25	8	7.19	0	0	1	0.4	29	266.15
31	Soil Conservation	0	0	2	6.07	0	0	1	91	0	0	0	0	3	97.07
32	Sports and Youth Welfare	5	161.27	1	0.85	0	0	0	0	0	0	0	0	6	162.12
33	Tourism	2	83.85	0	0	0	0	0	0	1	0.14	0	0	3	83.99
34	Urban Development	3	12.78	5	872.97	1	0.08	3	130.11	0	0	0	0	12	1015.94
35	Water Resources	5	57.49	1	11.93	0	0	0	0	0	0	0	0	6	69.42
36	WPT&BC	3	57.72	2	66.4	0	0	2	0.63	0	0	0	0	7	124.75
<b>Total</b>		<b>233</b>	<b>23283.96</b>	<b>129</b>	<b>7372.9</b>	<b>70</b>	<b>15877.98</b>	<b>37</b>	<b>281.15</b>	<b>6</b>	<b>11.47</b>	<b>1</b>	<b>0.4</b>	<b>476</b>	<b>46827.86</b>

**N: Number; A: Amount**

**Appendix-3.7**  
(Reference: Paragraph 3.6)  
**Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material**

(₹ in lakh)

Sl. No.	Name of the Department/ Directorate	Theft Cases		Misappropriation/ Loss of Government material		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Agriculture	0	0	13	283.7	13	283.7
2	Animal Husbandry & Veterinary	3	15.07	6	61.65	9	76.72
3	Border Areas Department	0	0	1	22.41	1	22.41
4	Co-operation	0	0	28	15761.79	28	15761.79
5	Cultural Affairs	1	1.17	10	323.56	11	324.73
6	Dairy Development Department	0	0	6	518.1	6	518.1
7	Education (Elementary)	0	0	46	841.28	46	841.28
8	Education (Secondary)	2	111.32	6	230.52	8	341.84
9	Education (Higher)	0	0	15	213.7	15	213.7
10	Education (SCERT)	2	1.17	0	0	2	1.17
11	Fisheries	1	0.75	5	5.69	6	6.44
12	Food and Civil Supplies	6	109.82	2	20.51	8	130.33
13	General Administration Department	0	0	19	284.95	19	284.95
14	Guwahati Development Department	0	0	15	12403.88	15	12403.88
15	Handloom & Textile	2	9.1	7	62.30	9	71.40
16	Health & Family Welfare	6	9.71	73	1957.69	79	1967.4
17	Hill Areas	0	0	7	143.87	7	143.87
18	Home Department	0	0	1	1.84	1	1.84
19	Industries & Commerce	0	0	4	570.61	4	570.61
20	Information & Public Relations	0	0	2	7.76	2	7.76
21	Inland Water Transport	0	0	1	12.29	1	12.29
22	Irrigation	7	143.88	7	5467.94	14	5611.82
23	Labour and Employment	3	3.56	12	854.34	15	857.90
24	Local Fund	0	0	1	1.51	1	1.51
25	Panchayat & Rural Development	2	0.97	36	1055.9	38	1056.87
26	P.H.E.	2	3.48	6	376.67	8	380.15
27	P.W.D. (Building and National Highways)	0	0	5	351.35	5	351.35
28	P.W.D. (Roads)	4	19.95	29	2730.21	33	2750.16
29	Sericulture	1	3.55	5	8.9	6	12.45
30	Social Welfare	8	6.91	21	259.24	29	266.15
31	Soil Conservation	1	1.76	2	95.31	3	97.07
32	Sports & Youth Welfare	0	0	6	162.12	6	162.12
33	Tourism	0	0	3	83.99	3	83.99
34	Urban Development Department	1	14.76	11	1001.18	12	1015.94
35	Water Resources	3	43.46	3	25.96	6	69.42
36	WPT&BC	1	6.23	6	118.52	7	124.75
<b>Total</b>		<b>56</b>	<b>506.62</b>	<b>420</b>	<b>46321.24</b>	<b>476</b>	<b>46827.86</b>