

Appendix-1.1

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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.

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Part-B: Layout of Finance Accounts

Layout of Finance Accounts

The Finance Accounts 2013-14 (new format introduced from the year 2009-10) has been divided into two Volumes ó 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:

<i>Layout</i>	
VOLUME I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
	Notes to Accounts
	Appendix I:
	A. Details of exclusion 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. Inoperative Reserve Funds
	F. Position of Suspense & Remittances Balances
	G. Rush of Expenditure
VOLUME II - PART I	
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and Other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
PART II	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 12	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 13	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and Other Liabilities
Statement No. 16	Detailed Statement on Loans and Advances given by the Government
Statement No. 17	Detailed Statement on Sources and Application of funds for expenditure other than Revenue Account
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No. 19	Detailed Statement on Investments of Earmarked Balances
PART III Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid/Assistance given by the Government (Scheme wise and Institution wise)
V	Details of Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of Central Scheme funds to implementing agencies in the State
VIII	Summary of Balances (Consolidated Fund, Contingency Fund and Public Account)
IX	i) Financial results of Irrigation Works ii) Financial results of Electricity Schemes
X	Statement of commitments on Incomplete Public Works contracts
XI	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalised
XII	Maintenance expenditure with segregation of salary and non-salary portion
XIII	Major Policy decisions/new schemes during the year
XIV	Committed liabilities of the State

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

The norms/ceilings prescribed by the TFC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Governments in their FR Acts and in other Statements required to be laid in the legislature under the 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)¹ 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
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth ϕ Average Interest Rate
Quantum spread	Debt stock * Interest spread / 100
Interest received as per cent to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt ϕ Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances ϕ Revenue Receipts ϕ Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit ϕ Interest payments

¹ 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
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 ó Appropriation for reduction of Avoidance of debt
Core Public and Merit Goods	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.
Debt Sustainability	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.
Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate ó interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Non-Debt Receipts	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.
Borrowed Fund	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.
Primary Deficit	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.
Primary Expenditure	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.

Appendix-1.1
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Part D: State Profile

A. General Data		
Sl No.	Particulars	Figures
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)	397
4	Population below poverty line (All India Average = 27.5%)	19.7%
5	Literacy (2011) (All India Average = 74.04%)	73.18%
6	Infant Mortality (per 1000 live births) (All India Average = 40 per 1000 live births)	54
7	Life Expectancy at Birth (All India Average = 66.1 years)	61.9 years
8	Gini Coefficient	
	(a) Rural (All India = 0.29)	0.24
	(b) Urban (All India = 0.38)	0.32
9	Gross State Domestic Product (GSDP) 2013-14	₹1,62,652 crore
10	Population Growth (2001 to 2011) India = 17.64%	16.93%

Sources: Financial data is based on figures in Finance Accounts;
BPL (Planning Commission and NSSO data, 61st Round URP);
Literacy and Life Expectancy data (Office of the Registrar General of India, Ministry of Home Affairs);
Infant Mortality (SRS Bulletin, September 2014);
Gini Coefficient (Estimates of Planning Commission, 66th Round 2004-05, URP)
GSDP figure: Ministry of Statistics and Programme Implementation
Population Growth and other data (Economic Survey, Assam, 2013-14).

⌘ It is measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

Appendix-1.2

(Reference: Paragraph 1.1.1)

Abstract of Receipts and Disbursements for the year 2013-14
Part-A

(₹ in crore)

Receipts			Disbursements						
2012-13		2013-14	2012-13		Non-Plan	Plan	Total	2013-14	
Section-A: Revenue									
30690.98	I-Revenue receipts		32212.79	29136.92	I- Revenue expenditure	24962.23	7027.65	31989.88	31989.88
8250.21	Tax revenue	8994.92		10570.29	General services	10526.13	402.37	10928.50	
2473.59	Non-tax revenue	2705.03		12617.46	Social Services	10351.45	4498.64	14850.09	
10601.26	State's share of Union Taxes	11574.52		7766.56	Education, Sports, Art and Culture	7876.66	1543.36	9420.02	
1422.08	Non-Plan Grants	680.93		1679.81	Health and Family Welfare	1112.84	753.07	1865.91	
5995.53	Grants for State Plan Schemes	6059.30		682.30	Water Supply, Sanitation, Housing and Urban Development	473.50	339.13	812.63	
41.92	Grants for Special Plan Schemes	64.60		35.88	Information and Broadcasting	31.34	7.50	38.84	
1906.39	Grants for Central and Centrally Sponsored Plan Schemes	2133.49		760.04	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	78.63	596.76	675.39	
				129.91	Labour and labour Welfare	74.53	74.30	148.83	
				1538.38	Social Welfare and Nutrition	676.37	1184.52	1860.89	
				24.58	Others	27.60		27.60	
				5209.38	Economic Services	3708.89	2126.64	5835.53	
				2070.30	Agriculture and Allied Activities	1092.87	803.33	1896.20	
				806.71	Rural Development	270.24	710.59	980.83	
				83.10	Special Areas Programmes	2.29	283.93	286.22	
				708.35	Irrigation and Flood Control	696.12	--	696.12	
				21.42	Energy	149.59	2.23	151.82	
				381.57	Industry and Minerals	232.35	144.89	377.24	
				806.14	Transport	1162.82	26.64	1189.46	
				7.73	Science Technology and Environment	1.20	27.80	29	
				324.06	General Economic Services	101.41	127.23	228.64	
				739.79	Grants-in-aid and Contributions	375.76		375.76	
--	II-Revenue deficit carried over to Section-B		--	1554.06	II-Revenue surplus carried over to Section-B				222.90

Appendix-1.2 (Contd.)

Part-B

Receipts				Disbursements					
2012-13		2013-14		2012-13		Non-Plan	Plan	Total	2013-14
Section-B: Others									
7051.35	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		6620.01	--	III-Opening Overdraft from RBI				--
--	IV Miscellaneous Capital receipts	--		2617.28	IV-Capital Outlay	100.65	3088.49	3189.24	3189.24
				101.86	General services	16.07	109.67	125.74	
				176.26	Social Services	20.09	174.57	194.66	
				2.03	Education, Sports, Art and Culture		0.03	0.03	
				12.18	Health and Family Welfare	0.67	11.85	12.52	
				161.85	Water Supply, Sanitation, Housing and Urban Development	19.41	162.24	181.65	
				0.20	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes		0.45	0.45	
				--	Others				
				2339.16	Economic Services	64.49	2804.35	2868.84	
				13.11	Agriculture and Allied Activities		9.45	9.45	
				311.16	Special Areas Programmes		405.52	405.52	
				814.37	Irrigation and Flood control	(-)/0.01	961.35	961.34	
				202.35	Energy		417.17	417.17	
				83.71	Industry and Minerals	12.79	107.70	120.49	
				906.15	Transport	49.35	892.37	941.72	
				8.31	General Economic Services	2.36	10.80	13.16	
7.38	V-Recoveries of Loans and Advances		6.07	460.65	V-Loans and Advances disbursements	316.00	506.03	822.03	822.03
--	From Power Projects	--		401.43	For Power Projects			284.96	
5.15	From Government Servants	3.15		3.12	To Government Servants			1.03	
2.23	From Others	2.92		56.10	To Others			536.04	
1554.06	VI-Revenue surplus brought down		222.90	--	VI-Revenue deficit brought down				--

Appendix-1.2 (Concluded)

Receipts			Disbursements					
2012-13		2013-14	2012-13		Non-Plan	Plan	Total	2013-14
1388.39	VII-Public debt receipts		1196.07	1532.79	VII-Repayment of Public Debt			1177.24
1348.69	Internal debt other than ways and means Advances and overdraft	1147.46		1406.47	Internal debt other than Ways and Means Advances and Overdraft			1015.32
--	Net transaction under Ways and Means Advances including Overdraft	--		--	Net transaction under Ways and Means Advances including Overdraft			--
39.70	Loans and Advances from Central Government	48.61		126.32	Repayment of Loans and Advances to Central Government			161.92
--	VIII-Inter State Settlement		--	--	VIII-Inter State Settlement			--
--	IX-Appropriation to Contingency Fund		--	--	IX-Appropriation to Contingency Fund			--
--	X-Amount transferred to Contingency Fund		--	--	X-Expenditure from Contingency Fund			--
12137.65	XI-Public Account receipts		14948.25	10908.10	XI-Public Account disbursements			13276.81
1369.35	Small Savings and Provident fund	1454.70		561.83	Small Savings and Provident Funds			617.53
320.39	Reserve funds	543.44		119.31	Reserve Funds			0.00
105.32	Suspense and Miscellaneous	19.86		262.31	Suspense and Miscellaneous			(-) 103.18
3507.26	Remittance	4498.66		3542.53	Remittances			4488.34
6835.33	Deposits and Advances	8431.59		6422.12	Deposits and Advances			8274.12
--	XII-Closing overdraft from Reserve Bank of India		--	6620.01	XII-Closing cash balance			4527.99
				--	Cash in Treasuries and Local Remittances			-
				(-) 1987.89	Deposits with Reserve Bank			(-) 1704.63
				18.78	Departmental Cash Balance including permanent Advances			10.15
				6266.41	Cash Balance Investment			3611.98
				2322.71	Investment of Earmarked funds			2610.49
52829.81	Total		55206.09	52829.81	Total			52206.09

Appendix-1.3
(Reference: Paragraph 1.2.2)

Funds Transferred directly to State Implementing Agencies

(₹ in crore)

Sl No.	Programme/Scheme	Implementing Agency in the State	Fund transferred by the GOI
1	2	3	4
1	Aajeevika-Swaran Jayanti Gram Swarojkar Yojana (SGSY)	Assam State Rural Livelihoods Mission Society	88.63
2	Adult Education and Skill Development Scheme	State Literacy Mission Authority, Assam	16.20
3	Afforestation and Forest Management	Assam State Forest Development Agency	2.99
4	Assistance to State for Capacity Building in Trauma Care	Trauma Care Management Society, Diphu Civil Hospital	2.03
5	Central Rural Sanitation Programme	Rajiv Gandhi Rural Water and Sanitation Mission	41.81
6	Comprehensive Handloom Development Scheme (CHDS)	Bodoland Regional Apex Weavers and Artisans Cooperative Federation Ltd., Kokrajhar	1.58
7	Crime and Criminal Tracking Network and System (CCTNS)	Assam Police Housing Corporation Ltd.	5.00
8	Dairy Development Project	West Assam Milk Producers Co-operative Union Ltd	2.00
9	DRDA Administration	District Rural Development Agencies, Assam	20.27
10	Industrial Infrastructure Upgradation Scheme	Bamboo Technology Park	30.12
11	Infrastructure Development & Capacity Building	Assam Industrial Infrastructure Development Corporation	1.00
12	Infrastructure Development & Capacity Building	Tool Room & Training Centre, Guwahati	3.16
13	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency, Assam	118.12
14	Livestock Insurance	Assam Livestock Development Agency	1.15
15	Mahatma Gandhi National Rural Employment Guarantee Scheme	District Rural Development Agencies, Assam	573.50
16	Mahila Samakhya	Assam Mahila Samata Society	6.52
17	Mega Clusters Textiles	Srishti Handlooms Limited	1.73
18	MPs Local Area Development Scheme (MPLADs)	Deputy Commissioners	150.00
19	National Aids Control Programme III	Assam State Aids Control Society	17.95
20	National Child Labour Project including Grants in Aid to Voluntary Agencies	Nagaon District Child Labour Project Society, Nagaon	3.50

Appendix 1.3 (concluded)

1	2	3	4
21	National Food Security Mission	Assam Small Farmers' Agri-Business Consortium	95.11
22	National Mission on Bamboo	Bamboo Development Agency, Assam	15.18
23	National Project for Cattle and Buffalo Breeding	Assam Livestock Development Agency	8.75
24	National Rural Drinking Water Programme	State Water and Sanitation Mission, Assam	524.97
25	National Rural Health Mission (NRHM) Centrally Sponsored	State Health Society, Assam	975.51
26	NEIIPP, 2007	North Eastern Development Finance Corporation Ltd.	149.99
27	NIPER Guwahati	National Institute of Pharmaceutical Education & Research, Guwahati	2.88
28	Other new schemes of Petrochemicals	Assam Industrial Development Corporation Limited (Plastic Park)	8.00
29	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Assam State Road Board, Guwahati	240.49
30	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan (RGPSA)	State Institute of Rural Development, Guwahati	18.17
31	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Axom Sarba Siksha Abhijan Mission	70.62
32	Redevelopment of Hospitals/Institutions	Lokopriya Gopinath Bordoloi Regional Institute of Mental Health	64.00
33	Renewable Energy for Rural Applications for all Villages	Assam State Electricity Board	7.02
34	Renewable Energy for Rural Applications for all Villages	Principal Chief Conservator of Forests, Assam	9.56
35	Rural Housing - IAY	District Rural Development Agencies, Assam	920.31
36	Sarva Shiksha Abhiyan (SSA)	Axom Sarba Siksha Abhiyan Mission	1,318.21
37	Scheme of Modernisation of State Police Forces by Police Modernisation Division	Assam Police Housing Corporation Ltd.	48.94
38	Skill Development	Assam Skill Development Initiative Society	9.72
39	Support to State Extension Programme for Extension Reforms	Assam Rural Infrastructure & Agricultural Services Society, Assam (ARIAS)	4.36
40	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)/ National Urban Livelihoods Mission (NULM)	State Urban Development Authority (SUDA)	34.30
41	Transport Subsidy Scheme	North Eastern Development Finance Corporation Ltd.	200.45
42	Other Schemes	Various Agencies	354.49
Total			6,168.29

Source: Public Financial Management System (PFMS) portal, Controller General of Accounts' website

Appendix-1.4
(Reference: Paragraphs 1.3, 1.3.1, 1.6.2 & 1.9.2)
Time Series Data on State Government Finances

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A. Receipts					
1. Revenue Receipts	19884 (61)	23005 (65)	27455 (68)	30691 (69)	32213 (67)
<i>(i) Tax Revenue</i>	<i>4987 (25)</i>	<i>5930 (26)</i>	<i>7638 (28)</i>	<i>8250 (27)</i>	<i>8995 (28)</i>
Taxes on Agricultural Income	78 (2)	101 (2)	83 (1)	82 (1)	90 (1)
Taxes on Sales, Trade etc.	3535 (71)	4319 (73)	5694 (75)	6223 (75)	6848 (76)
Taxes and duties on Electricity	27	42 (1)	37	42 (1)	41
State Excise	239 (5)	323 (5)	503 (7)	568 (7)	610 (7)
Taxes on vehicles	177 (4)	232 (4)	294 (4)	328 (4)	351 (4)
Stamps and Registration fees	108 (2)	123 (2)	175 (2)	252 (3)	252(3)
Land Revenue	117 (2)	142 (2)	140 (2)	146 (2)	156 (2)
Other Taxes	706 (14)	648 (11)	712 (9)	609 (7)	647 (7)
<i>(ii) Non Tax Revenue</i>	<i>2753 (14)</i>	<i>2373 (10)</i>	<i>2867 (10)</i>	<i>2474 (8)</i>	<i>2705 (8)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>5339 (27)</i>	<i>7969 (35)</i>	<i>9283 (34)</i>	<i>10601 (35)</i>	<i>11575 (36)</i>
<i>(iv) Grants in aid from Government of India</i>	<i>6805 (34)</i>	<i>6733 (29)</i>	<i>7667 (28)</i>	<i>9366 (30)</i>	<i>8938 (28)</i>
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	33	28	21	7	6
4. Total revenue and Non debt capital receipts (1+2+3)	19917	23033	27476	30698	32219
5. Public Debt Receipts	2190 (7)	2045 (6)	952 (2)	1388 (3)	1196 (2)
Internal Debt (excluding Ways and Means Advance and Overdraft)	2263	2030	922	1349	1147
Net transactions under Ways and Means Advance and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	(-) 73	15	30	39	49
6. Total receipts in the Consolidated Fund (4+5)	22107	25078	28428	32086	33415
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	10630 (32)	10404 (29)	12176 (30)	12138 (28)	14948 (31)
9. Total receipts of the State (6+7+8)	32737	35482	40604	44224	48363
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	21232 (62)	22952 (63)	26528 (64)	29137 (65)	31990 (64)
<i>Plan</i>	<i>4169 (20)</i>	<i>5056 (22)</i>	<i>6487 (24)</i>	<i>6495 (22)</i>	<i>7028 (22)</i>
<i>Non Plan</i>	<i>17063 (80)</i>	<i>17896 (78)</i>	<i>20041 (76)</i>	<i>22642 (78)</i>	<i>24962 (78)</i>
General Services (including interest payments)	8380	7766	9743	10570	10928
Social Services	8543	10159	11466	12618	14850
Economic Services	3759	4669	4663	5209	5836
Grants-in-aid and contributions	550	358	656	740	376
11. Capital Expenditure	2629 (8)	2001 (5)	2506 (6)	2617 (6)	3189 (6)
<i>Plan</i>	<i>2549 (97)</i>	<i>1930 (96)</i>	<i>2431 (97)</i>	<i>2545 (97)</i>	<i>3088 (97)</i>
<i>Non Plan</i>	<i>80 (3)</i>	<i>71 (4)</i>	<i>75 (3)</i>	<i>72 (3)</i>	<i>101 (3)</i>
General Services	75	54	68	102	126
Social Services	452	176	162	176	194
Economic Services	2102	1771	2276	2339	2869
12. Disbursement of Loans and Advances	99	71	88	461 (1)	822 (2)
13. Total (10+11+12)	23960	25024	29122	32215	36001

Appendix-1.4 (Contd.)

	2009-10	2010-11	2011-12	2012-13	2013-14
14. Repayment of Public Debt	1008 (3)	923 (3)	1146 (3)	1533 (3)	1177 (2)
Internal Debt (excluding Ways and Means Advances and Overdraft)	788	800	1021	1407	1015
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	220	123	125	126	162
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	24968	25947	30268	33748	37178
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	9027 (27)	10537 (29)	11070 (27)	11228 (25)	13277 (26)
19. Total disbursement by the state (16+17+18)	33995	36484	41338	44976	50455
Part C. Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(-) 1348	(+) 53	(+) 927	(+) 1554	(+) 223
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-) 4043	(-) 1991	(-) 1646	(-) 1517	(-) 3782
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 2210	(-) 79	(+) 428	(+) 598	(-) 1584
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1833	1912	2074	2115	2198
24. Financial Assistance to local bodies etc.	1514	2150	2117	3425	4213
25. Ways and Means Advances/ Overdraft availed (days)					
i) Ways and Means Advances availed (days)	--	--	--	--	--
ii) Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/overdraft	--	--	--	--	--
27. Gross State Domestic Product (GSDP)†	95975	112688	125820	141621	162652
28. Outstanding fiscal liabilities (year end) including interest	30298	31605	33571	35012	36574
29. Outstanding guarantees (year end)	299	247	259	114	90
30. Maximum amount guaranteed (year end)	593	652	652	597	582
31. Number of incomplete projects	38	187	348	69	109
32. Capital blocked in incomplete projects (₹ in crore)	138	556	669	316	385
Part E. Fiscal Health Indicators					
I. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	5.20	5.26	6.07	5.83	5.53
Own Non-Tax Revenue/GSDP	2.87	2.11	2.28	1.75	1.66
Central Transfers/GSDP	12.65	13.05	13.47	14.10	12.61
II. Expenditure Management (in per cent)					
Total Expenditure/GSDP	24.96	22.21	23.15	22.75	22.13
Total Expenditure/Revenue Receipts	120.50	108.78	106.07	104.97	111.76
Revenue Expenditure/Total Expenditure	88.61	91.72	91.09	90.45	88.86

Appendix-1.4 (Concluded)

	2009-10	2010-11	2011-12	2012-13	2013-14
Expenditure on Social Services/Total Expenditure	37.54	41.30	39.93	39.71	41.79
Expenditure on Economic Services/Total Expenditure	24.46	25.74	23.83	23.43	24.18
Capital Expenditure/Total Expenditure	10.97	8.00	8.61	8.12	8.86
Capital Expenditure on Social and Economic Services/Total Expenditure	10.66	7.78	8.37	7.81	8.51
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (surplus)/GSDP	(-) 1.40	(+) 0.05	(+) 0.74	(+) 1.10	(+) 0.14
Fiscal Deficit (surplus)/GSDP	(-) 4.21	(-) 1.77	(-) 1.31	(-) 1.07	(-) 2.33
Primary Deficit (surplus)/GSDP	(-) 2.30	(-) 0.07	(+) 0.34	(+) 0.42	(-) 0.97
Revenue Deficit/Fiscal Deficit	33.34	*	*	*	*
Primary Revenue Balance/GSDP	(+) 0.54	(+) 1.77	(+) 2.40	2.60	1.49
IV. Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	29.66	26.35	25.03	23.23	21.13
Fiscal Liabilities/RR	143.16	129.07	114.72	107.19	106.71
Primary Deficit <i>vis-à-vis</i> quantum spread	(-) 1.85	(-) 0.04	**	**	(-) 0.55
Debt Redemption (Principal + Interest)/Total Debt Receipts	82.38	110.19	295.48	227.16	238.55
V. Other Fiscal Health Indicators					
Return on Investment (in per cent)	0.70	0.69	0.62	0.53	0.53
Balance from Current Revenue (₹ in crore)	(-) 2283	(-) 560	(+) 842	(+) 239	(-) 863
Financial Assets/Liabilities	1.18	1.18	1.20	1.24	1.23

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-1.5
(Reference: Paragraph 1.7.3)

Statement showing impact of Government Policies in the State

(Details of infrastructure and development in the State during 2012-13 and 2013-14)

Sl No.	Description	Unit	Year	
			2012-13 [@]	2013-14
1	2	3	4	5
1.	Education			
(a)	Schools			
	(i) Lower Primary	Number	35064	40355*
	(ii) Upper Primary	Number	4882	6706*
	(iii) High/Post Basic	Number	2016	3050
	(iv) Higher Secondary	Number	592	639
(b)	Enrollment in schools			
	(i) Lower Primary	In lakh	28.83	32.35
	(ii) Upper Primary	In lakh	7.78	9.36
(c)	Literacy	Percentage	73.18	73.18
(d)	Colleges			
	(i) Government Colleges	Number	6	6
	(ii) Provincialised Colleges	Number	189	249
	(iii) Venture Colleges	Number	87	87
(e)	Universities			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	6	6
2.	Technical Education			
(a)	Engineering Colleges (Govt.)	Number	4	4
(b)	Polytechnics	Number	10	10
(c)	Junior Technical School	Number	1	1
(d)	National Institute of Technology	Number	1	1
(e)	Indian Institute of Technology	Number	1	1
3.	Health			
(i)	Allopathic Dispensaries	Number	242	242
(ii)	Primary Health Centres	Number	204	205
(iii)	Ayurvedic Colleges	Number	1	1
(iv)	Medical Colleges	Number	5	6
(v)	Dental Colleges	Number	1	1
(vi)	Infant Mortality	No. per thousand	55	54
(vii)	Civil Hospitals	Number	25	25
(viii)	Sub-Divisional Hospitals	Number	13	13
(ix)	Homeopathic Colleges	Number	3	3
4.	Animal Health			
(i)	Veterinary Dispensaries	Number	451	451
(ii)	Polyclinics	Number	1	1
(iii)	Veterinary Hospitals	Number	28	28

Appendix-1.5 (Concluded)

1	2	3	4	5
5.	Power			
(i)	Generation	Million Kwh	1632	1724
(ii)	Purchased	Million Kwh	4409	6709
(iii)	Consumption	Million Kwh	5671	4763
(iv)	Rural Electrification	<i>Per cent</i>	94.50	96.92
6.	Roads/Communication			
(i)	Villages connected with roads	Number	14625	14887
(ii)	Motorable Roads	Km	42308	42455
7.	Irrigation			
	Irrigation potential created	Lakh Hectares	6.83	7.03
8.	Railway lines			
(i)	Meter Gauge	Length in Km	989	989
(ii)	Broad Gauge	Length in Km	1470	1470
9.	Agriculture			
(i)	Agriculture Production (Rice)	In lakh tonnes	52.33	57.54
(ii)	Productivity of Rice	MT/Hectare	2.130	2.238
10.	Per Capita Income at current prices	In Rupees	42,036	46,354

Source: Information furnished by the Departments

*Figures include number of provincialised schools also.

@ Figures for 2012-13 were modified at the instance of Education Department, GOA

Appendix-1.6
(Reference: Paragraph 1.12)

Sector and stage-wise status of Public Private Partnership (PPP) Projects

Particulars	2012-13	2013-14
1. No. of completed projects of which	5	5
<i>Cost incurred of which</i>	28.56	*
<i>Government's contribution</i>	15.56	*
2. No. of projects under implementation of which	8	8
<i>Cost incurred of which</i>	*	*
<i>Government's contribution</i>	*	*
3. Under Planning/ Pipeline projects of which	25	15
<i>Cost of the project of which</i>	7592.40	*
<i>Government's contribution</i>	123.40	*

Source: Planning and Development Department

*Information not furnished

Appendix-1.7
(Reference: Paragraph 1.9.1)

Summarised Financial Position of the Government of Assam
as on 31 March 2014

		(₹ in crore)	
As on 31 March 2013	Liabilities		As on 31 March 2014
17747.34		Internal Debt	17879.48
	10210.17	Market Loans bearing interest	9624.51
	0.01	Market Loans not bearing interest	0.01
	0.59	Loans from LIC	0.33
	7.86	Loans from General Insurance Corporation of India	6.28
	825.62	Loans from NABARD	879.32
	0.08	Compensation and other Bonds	0.07
	--	Loans from NCDC	--
	2.62	Loans from other Institutions	--
	--	Ways and Means Advances	--
	6700.39	Special Securities issued to National Small Savings Fund of the Central Government	7368.96
	--	Other Loans	----
2056.85		Loans and Advances from Central Government	1943.55
	0.25	Pre 1984-85 Loans	0.25
	87.38	Non-Plan Loans	87.38
	1604.23	Loans for State Plan Schemes	1524.14
	258.57	Loans for Central Plan Schemes	257.34
	44.86	Loans for Centrally Sponsored Plan Schemes	12.88
	61.57	Loans for Special Plan Schemes	61.56
	--	Ways and Means Advances	--
6795.43		Small Savings, Provident Funds, etc.	7632.60
3215.93		Deposits	3295.79
3080.99		Reserve Funds	3624.42
50		Contingency Fund	50
7715.20		Surplus on Government Account	7938.11
--		Deficit of current year	
	1554.06	Current year's surplus	222.91
	--	Add: Miscellaneous Government Account	--
	6161.14	Add: Accumulated surplus up to 31 March 2013	7715.20
--		Overdraft with Reserve Bank of India	--
40661.74		Total	42363.95
As on 31 March 2013	Assets		As on 31 March 2014
25711.46		Gross Capital Outlay on Fixed Assets	28900.70
	2212.97	Investments in shares of Companies, Corporations etc.	2282.18
	23498.49	Other Capital Outlay	26618.52
3507.07		Loans and Advances	4323.04
	2729.84	Loans for Power Project	3014.81
	762.29	Other Development loans	1295.41
	14.94	Loans to Government Servants and Miscellaneous loans	12.82
3431.95		Civil Advances	3354.34
484.99		Remittance Balances	474.66
906.26		Suspense and Miscellaneous Balances	783.22
6620.01		Closing Cash-Balances	4527.99
	18.78	Departmental Cash Balances including Permanent Advances	10.15
	6266.41	Cash Balance Investments	3611.98
	(-) 1987.89	Deposit with Reserve Bank of India	(-) 1704.63
	2322.71	Investment of Earmarked Funds	2610.49
40661.74		Total	42363.95

Explanatory Notes to Appendices 1.2 and 1.7

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Government payments and others awaiting settlement.

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)	53.62	13.02	24
2	3	Administration of Justice (Revenue Voted) (Revenue Charged)	236.16 49.79	98.05 14.84	42 30
3	4	Elections (Revenue Voted)	179.11	44.35	25
4	5	Sales Tax and Other Taxes (Revenue Voted)	102.59	22.11	22
5	6	Land Revenue & Land Ceiling (Revenue Voted)	228.59	94.12	41
6	11	Secretariat & Attached Offices (Revenue Voted) (Capital Voted)	1,227.32 2,504.70	523.03 2,001.52	43 80
7	14	Police (Revenue Voted) (Capital Voted)	2,818.47 63.30	610.89 53.30	22 84
8	17	Administrative & Functional Buildings (Capital Voted)	331.51	197.92	60
9	19	Vigilance Commission and Others (Revenue Voted)	99.49	64.31	65
10	25	Miscellaneous General Services (Revenue Voted)	14.36	12.89	90
11	26	Education (Higher Education) (Revenue Voted)	1,960.93	712.37	36
12	27	Art & Culture (Revenue Voted)	181.77	139.15	77
13	29	Medical and Public Health (Capital Voted)	76.89	76.89	100
14	30	Water Supply and Sanitation (Capital Voted)	491.80	384.93	78
15	31	Urban Development (Town & Country Planning) (Revenue Voted)	237.89	170.44	72
16	33	Residential Buildings (Capital Voted)	51.30	37.52	73
17	34	Urban Development (Revenue Voted)	76.97	56.95	74
18	36	Labour & Employment (Revenue Voted)	202.81	50.32	25
19	37	Food Storage, Warehousing and Civil Supplies (Revenue Voted)	217.33	153.37	71
20	38	Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes (Revenue Voted)	872.01	321.38	37
21	39	Social Security, Welfare & Nutrition (Revenue Voted)	2,096.67	860.32	41
22	41	Natural Calamities (Revenue Voted)	1,168.23	668.82	57
23	42	Social Services (Revenue Voted)	551.96	247.90	45
24	43	Co-operation (Revenue Voted)	139.63	141.51	101

Appendix-2.1 (Concluded)

1	2	3	4	5	6
25	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	43.68 1,876.88	38.12 1,572.27	87 84
26	45	Census, Surveys & Statistics (Revenue Voted)	72.28	37.41	52
27	48	Agriculture (Revenue Voted)	1,190.33	480.49	40
28	49	Irrigation (Revenue Voted) (Capital Voted)	498.86 727.22	128.43 362.12	26 50
29	50	Other Special Areas Programmes (Revenue Voted)	184.15	154.51	84
30	51	Soil and Water Conservation (Capital Voted)	11.41	11.41	100
31	52	Animal Husbandry (Revenue Voted) (Capital Voted)	270.05 24.90	77.36 24.22	29 97
32	53	Dairy Development (Revenue Voted)	43.74	26.14	60
33	54	Fisheries (Revenue Voted)	111.13	39.56	36
34	55	Forestry & Wild Life (Revenue Voted)	631.95	246.00	39
35	56	Rural Development (Panchayat) (Revenue Voted)	799.42	192.74	24
36	57	Rural Development (Revenue Voted)	480.26	154.76	32
37	58	Industries (Revenue Voted)	91.66	34.13	37
38	59	Sericulture & Weaving (Revenue Voted)	424.07	262.33	62
39	63	Water Resources (Capital Voted)	1,231.48	1,071.53	87
40	64	Roads & Bridges (Capital Voted)	1,627.92	897.92	55
41	65	Tourism (Revenue Voted) (Capital Voted)	57.19 25.27	48.37 15.69	85 62
42	66	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1,811.49	1,435.73	79
43	67	Horticulture (Revenue Voted)	21.84	13.62	62
44	70	Hill Areas (Revenue Voted)	67.29	66.23	98
45	72	Relief and Rehabilitation (Revenue Voted)	55.03	24.80	45
46	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	593.44 39.00	412.90 29.64	70 76
47	74	Sports & Youth Services (Revenue Voted)	93.60	24.58	26
48	75	Information Technology (Capital Voted)	65.94	22.24	34
49	76	Hill Areas Department (KAAC) (Revenue Voted) (Capital Voted)	758.95 305.38	192.97 67.81	25 22
50	77	Hill Areas Department (NCHAC) (Capital Voted)	64.71	20.85	32
Total			30,535.72	15,959.10	52

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	Supple-mentary	Total	Actual Expenditure	Savings
Revenue-Voted						
1	3 - Administration of Justice	220.68	15.49	236.17	138.12	98.05
2	6 - Land Revenue & Land Ceiling	228.34	0.25	228.59	134.47	94.12
3	11 - Secretariat & Attached Offices	1,111.81	115.51	1,227.32	704.29	523.03
4	14 - Police	2,774.16	44.31	2,818.47	2,207.57	610.90
5	19 - Vigilance Commission and Others	70.60	28.89	99.49	35.17	64.32
6	26 - Education (Higher Education)	1,882.84	78.09	1,960.93	1,248.56	712.37
7	27 - Art and Culture	127.12	54.65	181.77	42.62	139.15
8	29 - Medical & Public Health	1,885.28	99.85	1,985.13	1,685.98	299.15
9	31 - Urban Development (Town & Country Planning)	191.97	45.92	237.89	67.45	170.44
10	34 - Urban Development (Municipal Administration Department)	76.97	-	76.97	20.02	56.95
11	36 - Labour & Employment	174.70	28.11	202.81	152.49	50.32
12	37 - Food Storage, Warehousing and Civil Supplies	151.64	65.68	217.32	63.96	153.36
13	38 - Welfare of SC/STs & OBCs etc.	715.08	156.93	872.01	550.63	321.38
14	39 - Social Security, Welfare & Nutrition	2,018.33	78.34	2,096.67	1,236.36	860.31
15	41 - Natural Calamities	626.80	541.43	1,168.23	499.40	668.83
16	42 - Social Services	493.94	58.02	551.96	304.06	247.90
17	43 - Co-operation	88.96	50.67	139.63	-1.87	141.50
18	48 - Agriculture	1,039.22	151.11	1,190.33	709.84	480.49
19	49 - Irrigation	498.50	00.36	498.86	370.43	128.43
20	50 - Other Special Areas Programmes	184.15	-	184.15	29.63	154.52
21	52 - Animal Husbandry	269.63	0.42	270.05	192.69	77.36
22	55 - Forestry & Wild Life	524.87	107.08	631.95	385.95	246.00
23	56 - Rural Development (Panchayat)	726.65	72.77	799.42	606.68	192.74
24	57 - Rural Development	480.26	-	480.26	325.50	154.76
25	59 - Sericulture & Weaving	370.28	53.80	424.08	161.74	262.34
26	66 - Compensation & Assignment to Local Bodies and Panchayati Raj Institutions	1,748.15	63.34	1,811.49	375.76	1,435.73
27	70 - Hill Areas	63.96	3.33	67.29	1.06	66.23
28	71 - Education (Elementary, Secondary etc.)	7,444.13	239.20	7,683.33	7,041.88	641.45
29	73 - Urban Development (GDD)	476.18	117.26	593.44	180.54	412.90
30	76 - Hill Areas Department (KAAC)	729.16	29.79	758.95	565.98	192.97
Revenue-Charged						
31	<i>Appropriation: Public Debt and Servicing of Debt</i>	<i>2,406.91</i>	<i>-</i>	<i>2,406.91</i>	<i>2,341.10</i>	<i>65.81</i>
Capital-Voted						
32	11 - Secretariat & Attached Offices	2,504.70	-	2,504.70	503.18	2,001.52
33	14 - Police	63.30	-	63.30	10.00	53.30
34	17 - Administrative & Functional Buildings	194.06	137.45	331.51	133.59	197.92
35	29 - Medical & Public Health	-	76.89	76.89	-	76.89
36	30 - Water Supply & Sanitation	455.00	36.80	491.80	106.87	384.93
37	44 - North Eastern Council Schemes	1,848.45	28.43	1,876.88	304.61	1,572.27
38	49 - Irrigation	685.88	41.34	727.22	365.11	362.11
39	63 - Water Resources	1,200.58	30.90	1,231.48	159.95	1,071.53
40	64 - Roads & Bridges	1,203.97	423.95	1,627.92	730.00	897.92
41	76 - Hill Areas Department (KAAC)	106.30	199.07	305.37	237.57	67.80
Total		38,063.51	3,275.43	41,338.94	24,928.94	16,410.00

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)	3,164.59	4,252.85	1,088.26	34
2	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Capital Voted)	109.76	422.41	312.65	285
Total			3,274.35	4,675.26	1,400.91	-

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	17-4059-101	Construction of General Pool Accommodation	1.41
2	17-2059-0220-800	Other Expenditure	1.85
3	17-4059-052	Machinery and Equipment	0.37
4	17-4059-441	Public Works (GAD)	3.48
5	17-4059-1483-584	Works	3.73
6	17-4059-1483-584	Works	0.38
7	17-4210-0288	Hospital & Dispensaries	0.43
8	17-4210-0741-548	Works	3.06
9	19-2070-4710	Central Scheme for assistance to Civil Victims of Terrorist/Communal/Naxal General	0.45
10	30-2215-0291	Miscellaneous Public Works Advances	12.70
11	30-2215-0291-898	Other Items	0.47
12	33-4216-106	General Pool Accommodation	1.36
13	33-4216-1501-584	Works	0.88
14	33-4216-1501-548	Works	0.48
15	41-2245-800-0821	Other Expenditure (Others)	3.41
16	41-2245-106	Repairs and Restoration of Damaged Roads and Bridges	0.70
17	44-4552-3608	State share of Loan Component of NEC project	15.36
18	44-4552-3209	Borjan Irrigation Scheme	1.85
19	49-2702-0291-898	Other Items	0.92
20	49-4705-004	Command Area Development for Sukla Irrigation Scheme	1.47
21	51-2402-0789-962	Protection of Reverie Land General	0.40
22	55-4406-070-0121	Buildings	0.78
23	62-4801-3584	RIDF-XII Scheme under NABARD	3.30
24	63-2711-799-0291	Miscellaneous Public Works Advances	0.64
25	64-5054-1538	District Roads General	0.75
26	64-3054-799-0291	Miscellaneous Public Works Advances General	331.92
27	64-5054-1536	Works General	3.87
28	Appropriation-6004-0091	Dairy Development	0.56
29	Appropriation-6004-0093	Fisheries Inland Fisheries	0.29
30	Appropriation-6004-4177	Strengthening of State Land of Use Board	0.28
31	Appropriation-6004-4037	Crop Husbandry	11.58
32	Appropriation-6004-5098	Soil Conservations of River Valley Projects Areas	1.78
33	Appropriation-6004-5100	Handloom Industries	10.40
34	Appropriation-6004-5101	District Industries Centre	0.99
35	Appropriation-6004-5105-145	Roads of Inter State Importance	0.80
36	Appropriation-6004-5109	National Watershed Development Programme for Rain fed Areas	6.20
37	71-2202-0583	Other Expenditure (Miscellaneous Scheme)	1.46
38	76-2402-0122-602	Nature Conservation, Sixth Schedule (Pt .I) Areas	0.26
39	76-2402-0122-603	Building and Approach Roads, Sixth Schedule (Pt .I) Areas	3.90
40	76-2402-1136	Bamboo Plantation/Regeneration, Sixth Schedule (Pt. I) Areas	0.30
41	76-2402-1141	Protective Afforestation, Sixth Schedule (Pt. I) Areas	0.36
42	76-2402-1144	Terracing with water Distribution/Harvesting, Sixth Schedule (Pt. I) Areas	1.35
43	76-2406-070-0121	Buildings, Sixth Schedule (Pt .I) Areas	5.58
44	76-2406-1238	Forest Protection Force, Sixth Schedule (Pt .I) Areas	0.23
45	76-2406-1240	Amenities to Staff & Labourer of Forest Protection, Sixth Schedule (Pt. I) Areas	0.33

Appendix-2.4 (Concluded)

1	2	3	
46	76-2406-1242	Infrastructure of Forest Protection, Sixth Schedule (Pt.I) Areas	1.11
47	76-2406-102-1245	Nursery, Sixth Schedule (Pt.I) Areas	0.36
48	76-2406-105-1251	Medical and Aromatic Plants Garden, Sixth Schedule (Pt .I) Areas	0.85
49	76-2406-1256	Plantation of Quick growing Species, Sixth Schedule (Pt .I) Areas	3.53
50	76-2406-1259	Rehabilitation of degraded Forest, Sixth Schedule (Pt .I) Areas	2.97
51	76-2406-0800-708	Other Works, Sixth Schedule (Pt .I) Areas	1.29
52	76-2406-1286	Botanical Garden (Zoo), Sixth Schedule (Pt I) Areas	0.54
53	76-2406-2869	Recreation Park at Diphu & Hamren, Sixth Schedule (Pt .I) Areas	0.63
54	76-3451-2811	Chief Minister's Special/Programme, Sixth Schedule (Pt .I) Areas	0.45
55	76-4552-3209	Borjan Irrigation Scheme, Sixth Schedule (Pt .I) Areas	26.11
56	77-2211-0776	Postpartum Centre, Sixth Schedule (Pt .I) Areas	0.17
57	77-2215-0778	Rural water Supply, Sixth Schedule (Pt .I) Areas	0.25
58	77-2402-1143-132	Land Development, Sixth Schedule (Pt .I) Areas	1.37
59	77-2406-1230	Roads & Bridges, Sixth Schedule (Pt .I) Areas	0.16
60	77-2406-1238	Forest Protection Force, Sixth Schedule (Pt .I) Areas	0.17
61	77-2406-1240	Amenities to Staff & Labourer ,Sixth Schedule (Pt .I) Areas	0.95
62	77-2406-1252	Teak Wood Plantation, Sixth Schedule (Pt .I) Areas	0.29
63	77-2406-1256	Plantation of Quick growing Species, Sixth Schedule (Pt .I) Areas	1.00
64	77-2406-1259	Rehabilitation of degraded Forest, Sixth Schedule (Pt .I) Areas	0.35
65	77-2406-1268	Development of other Wildlife Areas, Sixth Schedule (Pt .I) Areas	0.17
66	77-2406-1286	Botanical Garden (Zoo), Sixth Schedule (Pt .I) Areas	0.33
67	77-3451-1421-303	MLA Area Development Programme, Sixth Schedule (Pt .I) Areas	3.53
68	77-4552-5150	Construction/Convention of Haflong Civil Hospital (100 bed to 200 bed incl. renovation of Staff Qts), Sixth Schedule (Pt .I) Areas	5.75
69	78-2058-102	Printing, Storage and Distribution of Forms, Sixth Schedule (Pt .I) Areas	0.36
70	78-2059-1699	Muster Roll Staff, Sixth Schedule (Pt .I) Areas	0.59
71	78-2202-0151-053	Maintenance of Building, Sixth Schedule (Pt .I) Areas	0.59
72	78-2202-0576-800	Other Expenditure, Sixth Schedule (Pt .I) Areas	0.83
73	78-2203-112	Engineering/Technical Colleges and Institutions, Sixth Schedule (Pt .I) Areas	0.33
74	78-2204-104	Sports and Games, Sixth Schedule (Pt .I) Areas	0.45
75	78-2235-1730	Liquor Prohibition propaganda, Sixth Schedule (Pt .I) Areas	0.19
76	78-2402-0122-603	Building and Approach Road, Sixth Schedule (Pt .I) Areas	0.17
77	78-2403-3037	Piggery development Farms, Sixth Schedule (Pt .I) Areas	0.40
78	78-2404-1193	Training in Dairy science, Sixth Schedule (Pt .I) Areas	2.25
79	78-2425-1317-108	Assistance to Other Co-operatives, Sixth Schedule (Pt .I) Areas	2.05
80	78-3054-1536	Work, Sixth Schedule (Pt .I) Areas	4.35
81	78-4552-226	W.P.T & B.C. Department, Sixth Schedule (Pt .I) Areas	51.07
82	78-4552-3240	Various project and Schemes for BTAC as per memorandum of Settlement, Sixth Schedule (Pt .I) Areas	17.97
83	78-4701-944	Champamati Irrigation Project, Sixth Schedule (Pt .I) Areas	42.15
84	78-4711-0107	Assistance to the Bodoland Autonomous Council, Sixth Schedule (Pt .I) Areas	13.35
85	78-5054-337	Road, Sixth Schedule (Pt .I) Areas	38.31
86	78-5054-04-800	Other Expenditure, Sixth Schedule (Pt .I) Areas	15.63
Total			686.44

Appendix-2.5
(Reference: Paragraph 2.2.5)
Statement showing the amount debited head-wise at the fag end
and credited to '8443'

(₹ in crore)

Sl. No.	Name of the Department	Debit Head	Credit Head	Month of crediting	Credit Amount
1	Secretariat Administration	2052	8443	March 2014	50.88
2	Secretariat Administration	2053	8443	March 2014	0.04
3	Welfare of Plain Tribes & Backward Classes	2225	8443	March 2014	3.89
4	Food & Civil Supplies	2408	8443	March 2014	1.52
5	Health & Family Welfare	2210	8443	March 2014	2.55
6	Industries & Commerce	4885	8443	March 2014	36.24
Total					95.12

Appendix-2.6
(Reference: Paragraph 2.2.6)
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	Revenue Voted -2, 21, 23 and 49 Capital Voted -67 Revenue Charged -Head of State, 4, 6, 23, 49 Capital Charged -Public Debt and Servicing of Debt	1,618.86	Recommended for regularisation vide 117 th PAC Report placed before the House on 03-04-2008. Legislative approval awaited.
2003-04	4-Grants 3-Appropriations	Revenue Voted -10, 19, and 66 Capital Voted -34 Revenue Charged -12 and 23 Capital Charged -Public Debt and Servicing of Debt	404.36	
2004-05	5-Grants 6-Appropriations	Revenue Voted -42 and 47 Capital Voted -31, 58 and 73 Revenue Charged -12, 14, 18, 36, 49 and 56	5.88	
2005-06	2-Grants 2-Appropriations	Revenue Voted -47 Capital Voted -67 Revenue Charged -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	Revenue Voted -30 Capital Voted -54, 58 and 60 Revenue Charged -8 Capital Charged -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	Revenue Voted -4, 40, 42 and 65 Capital Voted -31, 34, 59, 60 and 70 Revenue Charged -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	Revenue Voted -4, 40 and 72 Capital Voted -60, 76 and 77 Revenue Charged -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	Revenue Voted - 40 and 47 Capital Voted - 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	Revenue Voted -40 Revenue Charged -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	Revenue Voted -22, 23, 47 and 62 Capital Voted -78 Revenue Charged -12 Capital Charged -63	915.14	C&AG's Report placed before the House on 04-04-2013. Not yet discussed by PAC.
2012-13	4-Grants	Revenue Voted -13, 23 and 47 Capital Voted -78	1,195.61	C&AG's Report placed before the House on 04-08-2014. Not yet discussed by PAC.
Total			4,459.00	

Appendix-2.7
(Reference: Paragraph 2.2.8)
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
Revenue (Charged)					
NIL					
Revenue (Voted)					
1	2- Council of Ministers	13.41	7.79	5.62	0.50
2	3- Administration of Justice	220.67	138.12	82.55	15.49
3	6- Land Revenue & Land Ceiling	228.34	134.47	93.87	0.25
4	8- Excise & Prohibition	47.85	38.11	9.74	0.14
5	9- Transport Services	168.05	157.55	10.50	2.10
6	11- Secretariat & Attached Offices	1,111.81	704.29	407.52	115.51
7	12- District Administration	140.59	128.19	12.40	3.42
8	14- Police	2,774.16	2,207.57	566.59	44.31
9	17- Administrative and Functional Buildings	305.83	264.97	40.86	1.00
10	19-Vigilance Commission and Others	70.60	35.17	35.43	28.89
11	21- Guest Houses, Government Hostels etc.	15.34	13.67	1.67	1.00
12	26- Education (Higher)	1,882.84	1,248.56	634.28	78.09
13	27- Art & Culture	127.12	42.62	84.50	54.65
14	29- Medical and Public Health	1,885.28	1,685.98	199.30	99.85
15	31- Urban Development (Town & Country Planning)	191.97	67.45	124.52	45.92
16	36- Labour and Employment	174.69	152.49	22.20	28.11
17	37- Food Storage, Warehousing & Civil Supplies	151.64	63.96	87.68	65.68
18	38- Welfare of Scheduled Caste/ Scheduled Tribes & Other Backward Classes etc.	715.08	550.63	164.45	156.93
19	39- Social Security, Welfare and Nutrition	2,018.33	1,236.36	781.97	78.34
20	41- Natural Calamities	626.79	499.40	127.39	541.43
21	42- Social Services	493.93	304.06	189.87	58.03
22	43- Co-operation	88.96	-1.87	90.83	50.67
23	45- Census, Surveys and Statistics	61.03	34.88	26.15	11.26
24	48- Agriculture	1,039.22	709.84	329.38	151.11
25	49- Irrigation	498.50	370.43	128.07	0.36
26	52- Animal Husbandry	269.63	192.69	76.94	0.42
27	53- Dairy Development	43.32	17.60	25.72	0.42
28	54- Fisheries	83.84	71.58	12.26	27.29
29	55- Forestry and Wildlife	524.87	385.95	138.92	107.08
30	56- Rural Development (Panchayat)	726.65	606.68	119.97	72.77
31	58- Industries	91.15	57.53	33.62	0.51
32	59- Sericulture and Weaving	370.28	161.74	208.54	53.79
33	60- Cottage Industries	76.59	72.25	4.34	13.75
34	66- Compensation & Assignment to LBs & Panchayati Raj Institutions	1,748.15	375.76	1,372.39	63.34

Appendix-2.7 (Concluded)

1	2	3	4	5	6
35	67- Horticulture	9.04	8.23	0.81	12.80
36	70- Hill Areas	63.96	1.06	62.90	3.33
37	71- Education (Elementary, Secondary etc.)	7,444.12	7,041.88	402.24	239.20
38	73- Urban Development (GDD)	476.18	180.54	295.64	117.26
39	76- Hill Areas Department (KAAC)	729.16	565.98	163.18	29.79
40	77- Hill Areas Department (NCHAC)	347.16	336.42	10.74	16.60
	Total for Revenue (Voted)	28,056.13	20,870.58	7,185.55	2,391.39
A.	Total for Revenue (Charged + Voted)	28,056.13	20,870.58	7,185.55	2,391.39
Capital (Charged)					
NIL					
Capital (Voted)					
41	17- Administrative & Functional Buildings	194.06	133.59	60.47	137.45
42	30- Water Supply and Sanitation	455.00	106.87	348.13	36.80
43	33- Residential Buildings	46.30	13.78	32.52	5.00
44	34- Urban Development (Municipal Administration Department)	5.05	4.02	1.03	0.50
45	44- North Eastern Council Schemes	1,848.45	304.61	1,543.84	28.43
46	49- Irrigation	685.88	365.11	320.77	41.34
47	63- Water Resources	1,200.58	159.95	1,040.63	30.90
48	64- Roads & Bridges	1,203.97	730.00	473.97	423.94
49	65- Tourism	18.91	9.58	9.33	6.36
50	73- Urban Development (GAD)	16.00	9.36	6.64	23.00
51	75- Information Technology	49.47	43.70	5.77	16.47
	Total for Capital (Voted)	5,723.67	1,880.57	3,843.10	750.19
B.	Total for Capital (Charged +Voted)	5,723.67	1,880.57	3,843.10	750.19
	Grand Total (A+B)	33,779.80	22,751.15	11,028.65	3,141.58

Appendix-2.8
(Reference: Paragraph 2.2.9)
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	13	2054	Treasury and Accounts Administration 095 Directorate of Accounts and Treasuries {0429} Directorate of Accounts (NTA Voted)	26.37	(-) 16.70
2	14	2055	Police {0459} Police, Passport & Visa system [491] Reimbursable from Govt. of India (NTA Voted) {0460} Guards for S.S.B. Zonal Office (NTA Voted) {0461} Guards for A.I.R. (NTA Voted)	35.00 20.00 50.00	(-) 26.85 (-) 19.78 (-) 42.31
3	26	2202	General Education 103 Government Colleges and Institutes {0598} Government Law College (B.R.M. Government Law College) (NTA Voted) 103 Sanskrit Education {0629} Assam Classical Institutions (Sanskrit, Pali & Prakrit) (NTA Voted)	40.00 286.48	(-) 26.80 (-) 105.64
4	29	2210	Medical and Public Health 01 Urban Health Services-Allopathy 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted)	300.00	(-) 283.87
		2211	Family Welfare 001 Direction and Administration {0762} District Family Welfare Services (NTA Voted)	350.00	(-) 14.67
5	74	2204	Sports and Youth Services 800 Other Expenditure {0800} Other Expenditure [545] Mountaineering and Adventurism (NTA Voted)	33.41	(-) 19.99

Appendix-2.9
(Reference: Paragraph 2.2.9)
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	3	2014	Administration of Justice 105 Civil and Session Courts (NTA Voted)	100.00	(-) 1,262.86
2	4	2015	Elections 103 Preparation and Printing of Electoral Rolls {0172} Headquarters Establishment (NTA Voted)	5.00	(-) 11.40
3	9	3056	Inland Water Transport 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted)	6.32	(-) 167.74
4	14	2055	Police 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted) {0433} Police Range (NTA Voted) 003 Education and Training {0437} Recruits in Training School of Assam (NTA Voted) 101 Criminal Investigation and Vigilance {0442} Criminal Investigation Department (NTA Voted) {0443} Special Branch (NTA Voted) {0445} Special Branch(BIEO) (NTA Voted) 109 District Police {0145} District Police Proper (NTA Voted) {0454} River Police (NTA Voted) {0457} Establishment of Water Post Scheme [491] Reimbursable from Govt. of India (NTA Voted) {0468} Police Guards for Assam Gas Based Power Project (NEEPCO) (NTA Voted) {0469} Inter State International Border (NTA Voted) {1015} Checking of Bangladeshi Infiltration [491] Reimbursable from Govt. of India (NTA Voted) {3191} General Security Related Expenditure [641] Deployment of Central and other Police Force (NTA Voted) 110 Village Police {0474} Village Police/Village Defence Organization (NTA Voted) 111 Railway Police {0475} Supervising Staff (NTA Voted) 114 Wireless and Computers {0480} Wireless and Computer (NTA Voted)	90.00 43.00 7.00 25.00 484.98 6.00 584.15 35.00 170.00 10.00 30.00 130.00 525.67 1.32 8.50 10.00	(-) 498.09 (-) 152.73 (-) 17.73 (-) 110.35 (-) 1,920.49 (-) 158.78 (-) 9,855.31 (-) 338.60 (-) 469.89 (-) 65.37 (-) 67.86 (-) 982.36 (-) 1,741.20 (-) 375.95 (-) 114.35 (-) 4,249.90

			800 Other Expenditure {0482} Relief Operation in Connection with Disturbance on Foreigners issue [924] Raising of New Battalion (NTA Voted)	15.00	(-) 2,232.08
			{0484} Special Task Force (NTA Voted)	5.00	(-) 116.27
5	15	2056	Jails 102 Jail Manufactures (NTA Voted)	1.75	(-) 50.44
6	18	2070	Other Administrative Services 108 Fire Protection and Control {0526} Protection and Control Fire Service Station [504] Fire Service Station (NTA Voted)	23.56	(-) 1,119.99
			[505] Opening of New Fire Service Station (NTA Voted)	162.84	(-) 457.86
			{0527} Direction & Administration (H.Q.) (NTA Voted)	7.00	(-) 26.28
7	22	2070	Other Administrative Services 003 Training {0505} Training Schemes for I.A.S; A.C.S Officers in Assam (NTA Voted)	6.00	(-) 168.11
8	26	2202	General Education 03 University and Higher Education 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted)	72.16	(-) 284.78
			{4556} Provincialised Teachers and Staff Serving in Government Colleges (NTA Voted)	3,285.71	(-) 28,283.49
			05 Language Development 001 Direction and Administration {0625} Sub-ordinate Establishment [291] Institute of Development of Indigenous Language of Assam (A.B.I.L.A.C) (NTA Voted)	7.15	(-) 32.00
9	27	2205	Art and Culture 101 Fine Arts Education {0670} Cultural Centres, Training Tradition and Satriya dances (NTA Voted)	11.61	(-) 26.63
10	29	2210	Medical and Public Health [910] State Share of Centrally Sponsored Scheme (CSS) (NTA Voted)	124.50	(-) 300.02
			[992] Sanjeevani Operational Cost (NTA Voted)	200.00	(-) 200.00
			[995] Compensation to AIDS Victims in Mangaldoi Civil Hospital/Strengthening of Blood Bank (NTA Voted)	250.00	(-) 250.00
			03 Rural Health Services-Allopathy 800 Other Expenditure {3594} National Rural Health Mission(NRHM) [750] Setting up of New Medical Colleges at Dhubri, Kokrajhar, Lakhimpur and Nagaon (NTA Voted)	1,000.00	(-) 1,000.00
		2211	003 Training {0764} Training of A.N.M.S. (NTA Voted)	20.00	(-) 152.52

Appendix 2.9 (concluded)

1	2	3	4	5	6
11	37	2408	Food Storage and Warehousing 01 Food 101 Procurement and Supply {6329} Implementation of Consumer Protection Scheme (NTA Voted)	77.00	(-) 180.54
12	45	3454	Census Surveys and Statistics 02 Surveys and statistics & Surveys 800 Other Expenditure {1458} Special Statistics & Surveys Unit Statistical Wing for Hill Areas of Assam (NTA Voted)	21.20	(-) 23.69
13	46	3475	Other General Economics Services 106 Regulation of Weights and Measures {1466} Director of Controller of Weights & Measures-Headquarters (NTA Voted)	0.10	(-) 86.07
14	53	2404	Dairy Development 102 Dairy Development Projects {1185} General Development (NTA Voted) {1520} Char Area Development Programme (NTA Voted)	4.00 1.00	(-) 935.75 (-) 10.53
15	65	3452	Tourism 01 Tourist Infrastructure 102 Tourist Accommodation {1438} Forest Lodge, Kaziranga (NTA Voted) 80 General 104 Promotion and Publicity {1441} Tourist Information Bureau, Guwahati (NTA Voted)	2.15 2.10	(-) 13.72 (-) 10.10
16	71	2202	General Education 01 Elementary Education 053 Maintenance of Buildings {3113} Departmental Buildings (NTA Voted) 101 Government Primary Schools {0166} Government Primary School (NTA Voted) {0292} Pre-Primary School (NTA Voted)	15.82 0.68 1.18	(-) 24.22 (-) 1,865.39 (-) 151.79
17	74	2204	Sports and Youth Services 101 Physical Education (NTA Voted)	0.49	(-) 322.29

Appendix-2.10
(Reference: Paragraph 2.2.10)

Cases of substantial surrenders (amount exceeding ₹ 10 crore) made during the year

(₹ 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	Head of State	2012	234.89	39.28	16.72
2	Public Service Commission	2051	978.08	104.74	10.71
3	13-Treasury and Accounts Administration	2054	2,080.21	377.17	18.13
4	18-Fire Services	2070	118.83	22.94	19.30
5	19-Vigilance Commission and Others	2070	169.08	123.60	73.10
6	20-Civil Defence and Home Guards	2070	175.59	14.73	8.39
7	21-Guest Houses, Government Hostels etc.	2070	609.59	96.35	15.81
8	22-Administrative Training	2070	894.37	167.58	18.74
9	37-Food Storage, Warehousing & Civil Supplies	2408	216.62	148.55	68.58
10	38-Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	2225	160.00	53.46	33.41
11	54-Fisheries	2405	109.59	37.82	34.51
12	59-Sericulture and weaving	2851	421.61	32.44	7.69
13	71-Education (Elementary, Secondary etc.)	2202	7,683.32	29.28	0.38
14	75-Information Technology	4859	65.94	22.24	33.73
Total			13,917.72	1,270.18	9.13

Appendix-2.11

(Reference: Paragraph 2.2.11)

Statement of various grants/appropriations in which savings of ₹ five crore and above occurred but no part of which had been surrendered during 2013-14
(₹ in crore)

Sl No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
I-Grant			
1	2	Council of Ministers (Revenue Voted)	6.12
2	3	Administration of Justice (Revenue Voted) (Revenue Charged)	98.05 14.84
3	4	Elections (Revenue Voted)	44.34
4	5	Sales Tax & Other Taxes (Revenue Voted)	22.11
5	6	Land Revenue & Land Ceiling (Revenue Voted)	94.12
6	8	Excise and Prohibition (Revenue Voted)	9.88
7	9	Transport Services (Revenue Voted)	12.59
8	14	Police (Capital Voted)	53.30
9	15	Jails (Revenue Voted)	10.37
10	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	41.86 197.92
11	23	Pension & Other Retirement Benefits (Revenue Charged)	7.13
12	25	Miscellaneous General Services (Revenue Voted)	12.89
13	26	Education (Higher Education) (Revenue Voted)	712.37
14	27	Arts and Culture (Revenue Voted)	139.15
15	29	Medical & Public Health (Revenue Voted) (Capital Voted)	299.16 76.89
16	30	Water Supply and Sanitation (Revenue Voted) (Capital Voted)	16.12 384.93
17	31	Urban Development (Town and Country Planning) (Revenue Voted)	170.44
18	33	Residential Buildings (Capital Voted)	37.52
19	34	Urban Development (Municipal Administration Department) (Revenue Voted)	56.95
20	35	Information and Publicity (Revenue Voted)	8.87
21	36	Labour and Employment (Revenue Voted)	50.32
22	39	Social Security, Welfare and Nutrition (Revenue Voted)	860.32
23	41	Natural Calamities (Revenue Voted)	668.82
24	42	Social Services (Revenue Voted)	247.90
25	43	Co-operation (Revenue Voted) (Capital Voted)	141.50 5.00
26	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	38.12 1,572.27
27	45	Census, Surveys & Statistics (Revenue Voted)	37.41

Appendix-2.11 (Concluded)

1	2	3	4
28	46	Weights and Measures (Revenue Voted)	6.43
29	48	Agriculture (Revenue Voted)	480.49
30	49	Irrigation (Revenue Voted) (Capital Voted)	128.43 362.12
31	50	Other Special Areas Programmes (Revenue Voted)	154.51
32	51	Soil & Water Conservation (Revenue Voted) (Capital Voted)	11.73 11.41
33	52	Animal Husbandry (Revenue Voted) (Capital Voted)	77.36 24.22
34	53	Dairy Development (Revenue Voted)	26.14
35	55	Forestry & Wild Life (Revenue Voted)	246.00
36	56	Rural Development (Panchayat) (Revenue Voted)	192.74
37	57	Rural Development (Revenue Voted)	154.76
38	58	Industries (Revenue Voted) (Capital Voted)	34.13 9.73
39	60	Cottage Industries (Revenue Voted)	18.09
40	63	Water Resources (Revenue Voted) (Capital Voted)	26.73 1,071.53
41	64	Roads and Bridges (Capital Voted)	897.92
42	66	Compensation and Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1,435.73
43	67	Horticulture (Revenue Voted)	13.62
44	68	Loans to Government Servants (Capital Voted)	28.72
45	70	Hill Areas (Revenue Voted)	66.23
46	72	Relief and Rehabilitation (Revenue Voted)	24.80
47	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	412.90 29.64
48	74	Sports and Youth Services (Revenue Voted)	24.58
49	76	Hill Areas Department (Karbi Anglong Autonomous Council) (Capital Voted)	67.81
50	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Capital Voted)	20.85
51	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Revenue Voted)	8.62
Total			12,217.55
II—Appropriation			
52	-	Public Debt & Servicing of Debt (Revenue Charged) (Capital Charged)	65.80 17.59
Total.			83.39
Grand Total			12,300.94

Appendix-2.12
(Reference: Paragraph 2.2.11)
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)	13.02 8.78	5.64 2.09	7.38 6.69
2	11- Secretariat & Attached Offices	(Revenue Voted) (Capital Voted)	523.03 2,001.52	1.34 1.02	521.69 2,000.50
3	12- District Administration	(Revenue Voted)	15.82	0.03	15.79
4	13- Treasury and Accounts Administration	(Revenue Voted)	9.56	3.90	5.66
5	14- Police	(Revenue Voted)	610.89	0.20	610.69
6	19- Vigilance Commission and Others	(Revenue Voted)	64.31	1.32	62.99
7	38- Welfare of Scheduled Caste/ Scheduled Tribes and Backward Classes	(Revenue Voted)	321.38	1.05	320.33
8	59- Sericulture & Weaving	(Revenue Voted)	262.33	32.44	229.89
9	71- Education (Elementary, Secondary etc.)	(Revenue Voted)	641.44	29.28	612.16
10	76- Hill Areas Department (KAAC)	(Revenue Voted)	192.97	0.09	192.88
11	77- Hill Areas Department (NCHAC)	(Revenue Voted)	27.34	0.03	27.31
Total			4,692.39	78.43	4,613.96

Appendix-2.13
(Reference: Paragraph 2.2.12)
Rush of Expenditure

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account	Total Expenditure	Expenditure incurred in March 2014	Percentage of Total Expenditure incurred during March 2014
1	11 Secretariat and Attached Offices	7465	503.18	503.18	100
2	62 Power (Electricity)	2801	151.44	149.12	98.47
		4801	417.16	215.31	51.61
		6801	240.88	191.01	79.30
3	63 Water Resources	4711	198.46	145.70	73.42
Total			15,11.12	12,04.32	79.70

Appendix-2.14
(Reference: Paragraph 2.3.1)
Pending DCC bills for the years up to 2013-14

(₹ in lakh)

Sl. No.	Department	No. of AC Bills	Amount
1	Administrative Reforms (Training)	1	127.00
2	Agriculture	2	378.00
3	Animal Husbandry	1	10.00
4	Assembly Secretary	1	1.00
5	Chief Minister's Secretariat	3	1.60
6	Co-operation	3	0.16
7	Cultural Affairs	12	212.00
8	Dairy Development	1	21.80
9	Development of Border Areas	26	2,838.00
10	Education (General)	44	8,607.00
11	Election	210	7,109.00
12	Excise	1	0.02
13	Finance	26	2,561.00
14	Finance (Taxation)	13	93.30
15	Fisheries	13	60.60
16	Food & Civil Supplies	3	455.10
17	General Administration	81	2,213.00
18	Handloom & Textile	2	8.00
19	Health	59	11,275.00
20	Hill Areas	47	1,863.00
21	Home	3,800	37,254.00
22	Industry and Commerce	10	2,630.00
23	Information and Public Relations	5	2.70
24	Information & Technology	1	677.00
25	Irrigation	7	0.30
26	Judicial	38	60.00
27	Labour and Employment	21	8.00
28	Minority Development	21	2,539.00
29	Panchayat and Rural Development	138	8,919.00
30	Pension and Public Grievances	4	7.00
31	Personnel	8	69.00
32	Planning and Development	76	6,619.00
33	Political	8	5.00
34	Public Health Engineering	2	0.04
35	Public Works	14	2,860.00
36	Revenue	310	3,329.00
37	Revenue & Disaster Management	10	90.00
38	Rural Development	1	1.00
39	Sainik Welfare	2	3.00
40	Science Technology and Environment	2	231.00
41	Secretariat Administration	170	39,221.00
42	Sericulture	22	67.00
43	Social Welfare	18	3,752.60
44	Sports & Youth Welfare	21	835.40
45	Stamps & Registration	2	307.00
46	Tourism	4	541.00
47	Town & Country Planning	4	456.20
48	Transport	9	243.40
49	Water Resources	22	1.60
50	Welfare of Plain Tribes and Backward Classes	30	6,398.00
Total		5,329	1,54,961.82

Appendix-2.15

(Reference: Paragraph 2.5.8)

Rush of expenditure under the Major Head 4711-Capital Outlay on Flood Control Projects

(₹ in crore)

Sl. No.	Name of Scheme	Total expenditure (TE) incurred during 2013-14	Expenditure incurred during March 2014	
			Amount	Percentage of TE
1	Training of river Beki on L/B and activation of river Manas and Hakua at Mathanguri	3.46	3.46	100
2	R/S to T/Dyke along both banks of Kopili river from Charaihagi to Tuklaitup (L/B), Basundhari to killing Kopilli junction (L/B) and Chaparmukh to Ahatguri Amsoi PWD Road (R/B) including anti-erosion measures at different reaches.	6.60	6.60	100
3	R/S to Hatimura dyke from Kukurakata Hill to Hatimura Hill (0 M to 3595 M)	0.11	0.11	100
4	Closing of breach of Gabharu embankment on B/B from Kalakushi to its outfall including A/E measure at different reaches.	0.24	0.24	100
5	Protection of Mazirgaon from the erosion of river Brahmaputra	3.73	3.73	100
6	Construction of addl. opening of Bamonbodhi Khal	0.62	0.62	100
7	A/E measures to protect Kumarganj area from the erosion of river Gangadhar	0.51	0.51	100
8	R/S to Demow bund Left Bank from Demow Chariali to Dhaiali	0.67	0.67	100
9	Anti-erosion measures to protect Jiabharali R/B from Kuttamara to Khaloibeel, Ph-I	1.36	1.36	100
10	Excavation of Earth & de-siltation to increase carrying capacity of Toklai channel/Tarajan channel with the help of machineries.	0.91	0.91	100
11	Excavation of old course of river Charaipani including resectioning of existing Charaipani river from Sologuri to outfall.	0.70	0.70	100
12	R/S to M/E along R/B of river Silley in Jonai Civil Sub-Division from Leku CPWD bridge to Bahir Silley	0.81	0.81	100
13	R/S to back water embankment of river Brahmaputra along left bank of Meleng river	0.72	0.72	100
14	Protection of Dhakuakhana Collegiate H.S. School and west outskirts of Dhakuakhana town from the erosion of river Charikaria at R/B	2.68	2.68	100
15	A/E measures to protect Chamaria Satra and its adjoining areas from the erosion of river Jaljali (at u/s and d/s)	2.39	2.39	100
16	Anti-erosion measures to protect Bhalukmari-Munshi bazaar area from erosion of river Brahmaputra	4.15	4.15	100
17	Anti-erosion measures against the erosion of river Brahmaputra at Mayamora Thana in between existing Kakilamukh spur no. V & VI near Nahatia	0.16	0.16	100
18	Protection of river erosion at Katlicherra	2.78	2.78	100
19	Protection of river erosion from river Barak at Bagmara area at Katakhal	3.00	3.00	100
Total		35.60	35.60	

(Source: Departmental figures)

Appendix-3.1
(Reference: Paragraph 3.1)
Utilisation Certificates outstanding as on 31 March 2014

(₹ 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)	2005-06	1	0.02	-	-	1	0.02
		2013-14	1	0.19	-	-	1	0.19
2	Agriculture	2001-02	35	27.77	-	-	35	27.77
		2002-03	2	0.01	-	-	2	0.01
		2003-04	17	9.38	-	-	17	9.38
		2004-05	79	64.60	-	-	79	64.60
		2005-06	13	35.30	-	-	13	35.30
		2006-07	3	1.02	-	-	3	1.02
		2007-08	4	39.80	-	-	4	39.80
		2010-11	1	1.52	-	-	1	1.52
		2012-13	1	91.99	-	-	1	91.99
		2013-14	40	182.81	-	-	40	182.81
		3	Animal Husbandry	2001-02	2	0.01	-	-
2002-03	1			0.05	-	-	1	0.05
2003-04	4			4.82	-	-	4	4.82
2004-05	2			2.20	-	-	2	2.20
2005-06	6			2.10	-	-	6	2.10
2006-07	3			0.67	-	-	3	0.67
2007-08	1			0.06	-	-	1	0.06
2008-09	2			0.77	-	-	2	0.77
2010-11	2			2.32	-	-	2	2.32
2011-12	1			0.06	-	-	1	0.06
2012-13	10			13.53	-	-	10	13.53
2013-14	3			3.76	-	-	3	3.76
4	Assembly Secretariat	2004-05	6	0.13	6	0.13	-	-
		2005-06	6	0.04	6	0.04	-	-
		2006-07	11	0.26	11	0.26	-	-
		2007-08	2	0.10	2	0.10	-	-
		2008-09	13	0.19	13	0.19	-	-
		2011-12	2	0.02	2	0.02	-	-
		2012-13	1	0.02	1	0.02	-	-
		2013-14	3	0.01	3	0.01	-	-
5	Co-operation	2002-03	1	0.15	-	-	1	0.15
		2003-04	20	1.79	-	-	20	1.79
		2004-05	16	2.29	-	-	16	2.29
		2005-06	22	0.44	-	-	22	0.44
		2006-07	4	0.14	-	-	4	0.14
		2008-09	3	0.28	-	-	3	0.28
		2011-12	4	16.00	-	-	4	16.00
2013-14	3	1.38	-	-	3	1.38		
6	Cultural Affairs	2001-02	12	0.32	-	-	12	0.32
		2003-04	15	3.81	-	-	15	3.81
		2004-05	1	0.01	-	-	1	0.01
		2005-06	2	0.01	-	-	2	0.01
		2006-07	12	2.54	-	-	12	2.54
		2007-08	21	7.04	-	-	21	7.04
		2008-09	25	6.61	-	-	25	6.61
		2009-10	57	33.27	-	-	57	33.27
		2010-11	36	32.55	-	-	36	32.55
		2011-12	37	22.47	-	-	37	22.47
		2012-13	25	26.99	-	-	25	26.99
2013-14	7	1.99	-	-	7	1.99		

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
7	Dairy Development	2002-03	1	0.85	-	-	1	0.85
		2004-05	2	0.60	-	-	2	0.60
		2006-07	3	0.41	-	-	3	0.41
		2007-08	3	2.74	-	-	3	2.74
		2008-09	2	0.27	-	-	2	0.27
		2012-13	2	0.66	-	-	2	0.66
		2013-14	4	4.23	-	-	4	4.23
8	Education (General)	2001-02	1,044	33.47	-	-	1,044	33.47
		2002-03	930	29.43	-	-	930	29.43
		2003-04	1,745	39.87	-	-	1,745	39.87
		2004-05	2,814	143.03	1	0.03	2,813	143.00
		2005-06	2,312	138.68	-	-	2,312	138.68
		2006-07	2,203	157.90	1	5.01	2,202	152.89
		2007-08	847	33.88	1	0.06	846	33.82
		2008-09	557	22.11	2	0.06	555	22.05
		2010-11	18	19.54	-	-	18	19.54
		2011-12	32	38.01	-	-	32	38.01
		2012-13	16	67.43	-	-	16	67.43
2013-14	162	851.37	-	-	162	851.37		
9	Election	2004-05	1	0.12	-	-	1	0.12
10	Excise	2001-02	1	0.01	-	-	1	0.01
		2002-03	5	0.07	-	-	5	0.07
		2003-04	3	0.13	-	-	3	0.13
		2004-05	2	0.06	-	-	2	0.06
		2005-06	5	0.18	-	-	5	0.18
		2006-07	11	0.47	-	-	11	0.47
		2007-08	10	0.27	-	-	10	0.27
		2008-09	1	0.02	-	-	1	0.02
		2011-12	4	0.11	-	-	4	0.11
		2012-13	1	0.13	-	-	1	0.13
11	Finance	2003-04	5	4.62	-	-	5	4.62
		2004-05	7	7.84	-	-	7	7.84
		2005-06	12	10.00	-	-	12	10.00
12	Finance (Economic Affairs) Department	2013-14	174	225.02	-	-	174	225.02
13	Finance (Taxation)	2001-02	1	1.96	-	-	1	1.96
		2002-03	7	6.29	-	-	7	6.29
		2003-04	5	7.89	-	-	5	7.89
		2004-05	10	7.98	-	-	10	7.98
		2005-06	10	4.29	-	-	10	4.29
		2006-07	8	7.79	-	-	8	7.79
		2007-08	5	8.94	-	-	5	8.94
		2008-09	47	18.04	-	-	47	18.04
		2011-12	158	249.46	-	-	158	249.46
14	Fisheries	2001-02	6	7.05	-	-	6	7.05
		2002-03	4	2.54	-	-	4	2.54
		2003-04	11	2.73	-	-	11	2.73
		2004-05	40	6.31	-	-	40	6.31
		2005-06	20	16.56	-	-	20	16.56
		2006-07	10	8.31	-	-	10	8.31
		2007-08	12	13.39	-	-	12	13.39
		2008-09	8	15.85	-	-	8	15.85
		2009-10	13	11.44	-	-	13	11.44
		2010-11	15	7.98	-	-	15	7.98
		2011-12	18	6.22	-	-	18	6.22
		2012-13	24	29.98	-	-	24	29.98
		2013-14	26	35.55	-	-	26	35.55

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
15	Food & Civil Supplies	2006-07	11	1.63	-	-	11	1.63
		2007-08	2	0.10	-	-	2	0.10
		2010-11	3	120.44	-	-	3	120.44
		2011-12	1	0.25	-	-	1	0.25
		2012-13	3	0.83	-	-	3	0.83
		2013-14	4	0.63	-	-	4	0.63
16	Forest	2008-09	4	3.48	-	-	4	3.48
17	General Administration	2001-02	4	0.03	-	-	4	0.03
		2002-03	2	0.01	-	-	2	0.01
		2003-04	9	0.42	-	-	9	0.42
		2004-05	30	3.73	-	-	30	3.73
		2005-06	8	0.38	-	-	8	0.38
		2006-07	13	3.89	-	-	13	3.89
		2007-08	1	0.01	-	-	1	0.01
		2008-09	52	9.13	-	-	52	9.13
		2011-12	2	0.61	-	-	2	0.61
		2012-13	9	11.22	-	-	9	11.22
2013-14	89	43.53	-	-	89	43.53		
18	Governor Secretariat	2005-06	1	0.01	-	-	1	0.01
19	Guwahati Development	2003-04	2	1.10	-	-	2	1.10
		2004-05	4	11.27	-	-	4	11.27
		2005-06	5	10.47	-	-	5	10.47
		2006-07	8	15.08	-	-	8	15.08
		2007-08	26	28.40	-	-	26	28.40
		2008-09	7	11.28	-	-	7	11.28
		2009-10	7	11.02	-	-	7	11.02
		2010-11	26	11.05	-	-	26	11.05
2013-14	1	20.00	-	-	1	20.00		
20	Handloom & Textile	2008-09	6	2.17	6	2.17	-	-
		2011-12	15	23.61	-	-	15	23.61
		2013-14	3	11.10	-	-	3	11.10
21	Health	2003-04	12	3.12	-	-	12	3.12
		2004-05	4	4.11	-	-	4	4.11
		2005-06	8	3.08	-	-	8	3.08
		2006-07	63	12.81	-	-	63	12.81
		2007-08	68	75.07	-	-	68	75.07
		2008-09	202	159.57	-	-	202	159.57
		2009-10	3	5.52	2	3.41	1	2.11
		2010-11	6	82.61	-	-	6	82.61
		2011-12	3	5.09	-	-	3	5.09
		2012-13	23	202.78	5	21.20	18	181.58
2013-14	33	359.60	-	-	33	359.60		
22	Hill Areas	2001-02	1	0.08	-	-	1	0.08
		2004-05	5	0.77	-	-	5	0.77
		2005-06	1	0.05	-	-	1	0.05
		2007-08	10	3.39	-	-	10	3.39
		2008-09	41	21.24	-	-	41	21.24
		2011-12	2	0.50	-	-	2	0.50
		2012-13	2	0.20	-	-	2	0.20
		2013-14	1	0.2	-	-	1	0.2
23	Home	2005-06	7	1.31	-	-	7	1.31
		2006-07	3	0.13	-	-	3	0.13
		2007-08	2	0.01	-	-	2	0.01
		2011-12	5	1.32	-	-	5	1.32
24	Horticulture	2013-14	2	2.19	-	-	2	2.19
25	Housing	2010-11	1	0.43	-	-	1	0.43
		2012-13	4	0.85	-	-	4	0.85

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
26	Industry & Commerce	2001-02	13	2.60	-	-	13	2.60
		2002-03	91	13.25	-	-	91	13.25
		2003-04	136	28.00	-	-	136	28.00
		2004-05	33	22.95	-	-	33	22.95
		2005-06	18	18.59	-	-	18	18.59
		2006-07	26	3.74	-	-	26	3.74
		2007-08	32	9.56	-	-	32	9.56
		2008-09	17	10.76	-	-	17	10.76
		2009-10	9	9.95	-	-	9	9.95
		2010-11	7	14.75	-	-	7	14.75
		2011-12	9	43.07	-	-	9	43.07
		2012-13	8	9.74	-	-	8	9.74
		2013-14	6	10.01	-	-	6	10.01
27	Information & Technology	2007-08	1	7.77	-	-	1	7.77
		2008-09	1	0.48	-	-	1	0.48
		2011-12	2	19.42	-	-	2	19.42
		2012-13	18	30.51	-	-	18	30.51
		2013-14	22	41.61	-	-	22	41.61
28	Irrigation	2012-13	1	40.50	-	-	1	40.50
29	Judicial	2002-03	1	0.01	-	-	1	0.01
		2003-04	1	0.01	-	-	1	0.01
		2004-05	25	0.10	-	-	25	0.10
		2006-07	1	0.05	-	-	1	0.05
		2007-08	2	0.10	-	-	2	0.10
		2008-09	4	0.16	-	-	4	0.16
30	Labour & Employment	2001-02	1	0.05	-	-	1	0.05
		2002-03	1	0.17	-	-	1	0.17
		2003-04	6	1.02	-	-	6	1.02
		2004-05	6	1.01	-	-	6	1.01
		2005-06	4	0.68	-	-	4	0.68
		2006-07	4	10.37	-	-	4	10.37
		2007-08	16	2.25	-	-	16	2.25
		2008-09	6	2.12	-	-	6	2.12
		2009-10	1	40.00	-	-	1	40.00
		2010-11	5	1.35	-	-	5	1.35
		2011-12	3	0.01	-	-	3	0.01
2013-14	14	18.66	-	-	14	18.66		
31	Land Revenue	2009-10	1	0.01	-	-	1	0.01
		2010-11	2	0.45	-	-	2	0.45
		2012-13	1	1.00	-	-	1	1.00
32	Local Bodies	2010-11	257	151.20	-	-	257	151.20
		2012-13	211	513.40	-	-	211	513.40
33	Mines, Minerals & Power	2001-02	1	4.54	-	-	1	4.54
		2003-04	5	146.16	-	-	5	146.16
		2004-05	2	0.43	-	-	2	0.43
		2005-06	2	14.31	-	-	2	14.31
		2006-07	4	86.56	-	-	4	86.56
		2007-08	2	0.76	-	-	2	0.76
		2010-11	2	0.28	-	-	2	0.28
		2011-12	2	1.28	-	-	2	1.28
		2012-13	1	0.78	-	-	1	0.78
		2013-14	1	0.84	-	-	1	0.84
34	Minority Development	2003-04	2	0.10	-	-	2	0.10
		2004-05	2	0.18	-	-	2	0.18
		2008-09	3	1.56	-	-	3	1.56
		2009-10	5	7.21	-	-	5	7.21
		2011-12	1	0.06	-	-	1	0.06
		2013-14	2	1.05	-	-	2	1.05

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
35	Municipal Administration	2004-05	9	23.91	-	-	9	23.91
		2005-06	10	26.03	-	-	10	26.03
		2006-07	6	3.83	-	-	6	3.83
		2007-08	6	33.21	-	-	6	33.21
		2008-09	3	4.33	-	-	3	4.33
		2012-13	9	2.06	-	-	9	2.06
		2013-14	1	1.5	-	-	1	1.5
36	North Eastern Areas	2010-11	1	1.00	-	-	1	1.00
37	Other Administrative Services	2010-11	6	11.33	-	-	6	11.33
38	Other Social Services	2010-11	2	0.36	-	-	2	0.36
		2012-13	2	0.06	-	-	2	0.06
39	Panchayat & Rural Development	2001-02	20	2.81	11	1.50	9	1.31
		2002-03	1	0.10	1	0.10	-	-
		2003-04	23	64.95	21	59.24	2	5.71
		2004-05	31	129.26	20	118.22	11	11.04
		2005-06	13	84.03	7	35.19	6	48.84
		2006-07	11	156.66	6	121.93	5	34.73
		2007-08	15	167.34	5	141.26	10	26.08
		2008-09	12	110.81	4	88.82	8	21.99
		2011-12	42	371.62	-	-	42	371.62
		2012-13	12	211.30	-	-	12	211.30
		2013-14	36	235.95	-	-	36	235.95
40	Planning & Development	2005-06	6	15.02	-	-	6	15.02
		2006-07	8	11.61	-	-	8	11.61
		2007-08	5	60.47	-	-	5	60.47
		2008-09	6	38.30	-	-	6	38.30
		2009-10	1	0.35	-	-	1	0.35
		2010-11	4	2.11	-	-	4	2.11
		2013-14	16	10.21	-	-	16	10.21
41	Political	2004-05	1	0.03	-	-	1	0.03
		2008-09	7	4.05	-	-	7	4.05
42	Public Health Engineering	2012-13	1	0.01	-	-	1	0.01
43	Public Works	2001-02	1	20.00	-	-	1	20.00
		2002-03	1	30.00	-	-	1	30.00
		2003-04	6	23.85	-	-	6	23.85
		2004-05	2	11.74	-	-	2	11.74
		2006-07	2	0.25	-	-	2	0.25
		2007-08	1	6.16	-	-	1	6.16
		2008-09	1	0.11	-	-	1	0.11
44	Revenue & Disaster Management	2003-04	9	0.77	-	-	9	0.77
		2004-05	38	8.16	-	-	38	8.16
		2005-06	19	4.23	-	-	19	4.23
		2006-07	77	11.26	-	-	77	11.26
		2007-08	10	0.53	-	-	10	0.53
45	Revenue	2001-02	1	0.07	-	-	1	0.07
		2002-03	9	1.47	-	-	9	1.47
		2003-04	19	5.80	-	-	19	5.80
		2004-05	9	3.88	-	-	9	3.88
		2005-06	1	0.10	-	-	1	0.10
		2006-07	1	0.08	-	-	1	0.08
		2008-09	1	0.01	-	-	1	0.01
		2013-14	14	11.17	-	-	14	11.17
46	Revenue (Registration)	2006-07	3	0.01	-	-	3	0.01

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
47	Rural Development	2001-02	18	97.67	18	97.67	-	-
		2002-03	10	56.24	10	56.24	-	-
		2003-04	15	94.94	15	94.94	-	-
		2004-05	16	121.61	16	121.61	-	-
		2005-06	10	176.02	10	176.02	-	-
		2006-07	4	50.08	4	50.08	-	-
		2007-08	8	182.66	8	182.66	-	-
		2008-09	8	148.49	8	148.49	-	-
		2009-10	18	460.48	18	460.48	-	-
		2010-11	35	346.72	-	-	35	346.72
		2011-12	23	217.23	-	-	23	217.23
2013-14	12	113.73	-	-	12	113.73		
48	Sainik Welfare	2003-04	2	0.04	-	-	2	0.04
49	Science, Technology, Environment	2001-02	10	1.11	5	0.76	5	0.35
		2002-03	4	0.19	2	0.04	2	0.15
		2003-04	15	0.99	7	0.59	8	0.40
		2004-05	16	2.98	8	2.60	8	0.38
		2005-06	5	0.65	4	0.64	1	0.01
		2007-08	10	4.93	3	2.20	7	2.73
		2008-09	23	12.72	21	11.23	2	1.49
		2009-10	32	12.19	14	2.95	18	9.24
		2010-11	4	2.75	-	-	4	2.75
		2012-13	16	5.42	-	-	16	5.42
		2013-14	14	24.61	-	-	14	24.61
50	Secretariat Administration	2003-04	11	11.53	-	-	11	11.53
		2004-05	14	55.62	-	-	14	55.62
		2005-06	13	92.22	-	-	13	92.22
		2006-07	18	54.10	-	-	18	54.10
		2007-08	4	0.02	-	-	4	0.02
		2008-09	62	118.80	-	-	62	118.80
		2011-12	36	29.62	-	-	36	29.62
		2012-13	1	1.14	-	-	1	1.14
51	Sericulture	2001-02	26	1.76	-	-	26	1.76
		2002-03	17	0.43	-	-	17	0.43
		2003-04	114	0.80	-	-	114	0.80
		2004-05	39	1.33	-	-	39	1.33
		2005-06	14	7.57	-	-	14	7.57
		2006-07	18	0.14	-	-	18	0.14
		2007-08	57	30.89	-	-	57	30.89
		2008-09	37	51.01	-	-	37	51.01
		2011-12	2	0.03	-	-	2	0.03
		52	Social Welfare	2001-02	43	4.78	-	-
2002-03	6			0.38	-	-	6	0.38
2003-04	33			8.71	-	-	33	8.71
2004-05	51			18.59	-	-	51	18.59
2005-06	26			4.18	-	-	26	4.18
2006-07	41			19.31	-	-	41	19.31
2007-08	142			114.58	-	-	142	114.58
2008-09	98			110.37	-	-	98	110.37
2009-10	8			199.99	1	0.96	7	199.03
2010-11	7			24.21	-	-	7	24.21
2011-12	23			333.67	-	-	23	333.67
2012-13	18	69.64	-	-	18	69.64		
2013-14	26	67.56	-	-	26	67.56		
53	Sports & Youth Welfare	2001-02	23	0.77	-	-	23	0.77
		2002-03	8	0.11	-	-	8	0.11

Appendix-3.1 (Concluded)

1	2	3	4	5	6	7	8	9
		2003-04	27	0.98	-	-	27	0.98
		2004-05	34	36.63	-	-	34	36.63
		2005-06	33	26.81	-	-	33	26.81
		2006-07	63	92.02	-	-	63	92.02
		2007-08	28	24.26	-	-	28	24.26
		2008-09	12	2.79	-	-	12	2.79
		2010-11	27	20.49	-	-	27	20.49
		2011-12	49	12.05	-	-	49	12.05
		2012-13	27	20.42	-	-	27	20.42
		2013-14	73	14.87	-	-	73	14.87
54	Tourism	2001-02	34	4.03	-	-	34	4.03
		2002-03	4	0.51	-	-	4	0.51
		2003-04	12	0.69	-	-	12	0.69
		2004-05	1	0.06	-	-	1	0.06
		2005-06	15	2.09	-	-	15	2.09
		2006-07	13	3.00	-	-	13	3.00
		2007-08	3	0.26	-	-	3	0.26
		2008-09	11	10.81	-	-	11	10.81
		2009-10	18	15.62	-	-	18	15.62
		2010-11	11	9.95	-	-	11	9.95
		2011-12	1	0.23	-	-	1	0.23
		2012-13	9	8.53	-	-	9	8.53
		2013-14	4	1.74	-	-	4	1.74
55	Town & Country Planning	2001-02	6	4.03	-	-	6	4.03
		2002-03	1	0.20	-	-	1	0.20
		2003-04	12	7.94	-	-	12	7.94
		2004-05	8	2.98	-	-	8	2.98
		2005-06	21	23.85	-	-	21	23.85
		2006-07	5	5.13	-	-	5	5.13
		2007-08	15	20.79	-	-	15	20.79
		2008-09	29	30.14	-	-	29	30.14
		2011-12	2	1.38	-	-	2	1.38
		2012-13	7	1.47	-	-	7	1.47
56	Transport	2001-02	3	30.00	-	-	3	30.00
		2002-03	2	1.66	-	-	2	1.66
		2003-04	10	5.43	-	-	10	5.43
		2004-05	9	12.30	-	-	9	12.30
		2005-06	2	2.33	-	-	2	2.33
		2006-07	7	8.66	-	-	7	8.66
		2007-08	2	2.18	-	-	2	2.18
		2011-12	2	2.76	-	-	2	2.76
		2012-13	1	1.85	-	-	1	1.85
		2013-14	5	1.51	-	-	5	1.51
57	Urban Development	2013-14	4	1.26	-	-	4	1.26
58	Welfare of Plain Tribes & Backward Classes	2001-02	119	33.13	1	0.10	118	33.03
		2002-03	23	12.90	-	-	23	12.90
		2003-04	33	23.93	1	0.20	32	23.73
		2004-05	63	49.18	4	0.62	59	48.56
		2005-06	23	76.62	1	0.50	22	76.12
		2006-07	35	105.61	-	-	35	105.61
		2007-08	84	190.47	11	7.89	73	182.58
		2008-09	73	262.27	10	9.37	63	252.90
		2009-10	63	183.65	13	13.04	50	170.61
		2010-11	71	148.90	15	16.80	56	132.10
		2011-12	123	267.34	24	26.91	99	240.43
		2012-13	120	327.10	-	-	120	327.10
2013-14	704	389.91	-	-	704	389.91		
Total			20,060	13,918.80	389	2,084.56	19,671	11,834.24

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 a year succeeding the accounting year
1	2	3	4	5	6	7	8	9
1	Guwahati Metropolitan Development Authority, Guwahati	2016-17	2013-14	2008-09	2008-09	2013-14	July 2014	One month
2	Assam Agricultural University, Jorhat	2016-17	2011-12	2010-11	Not Intimated	2011-12	April 2014	One year ten months
						2012-13	Not yet received	
						2013-14	Not yet received	
3	Assam Khadi and Village Industries Board, Guwahati	2015-16	1998-99	1998-99	Not Intimated	1998-99	July 2005	Six years one month
						1999-2000	Not yet received	
						2000-01	Not yet received	
						2001-02	Not yet received	
						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	
2011-12	Not yet received							
2012-13	Not yet received							
2013-14	Not yet received							

Appendix-3.2 (Concluded)

1	2	3	4	5	6	7	8	9
4	Assam Agricultural Competitiveness Project, Guwahati	2016-17	2011-12	2010-11	Not Intimated	2011-12	April 2014	One year ten months
						2012-13	Not yet received	
						2013-14	Not yet received	
5	Assam Human Rights Commission, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2011-12	Not Intimated	2012-13	February 2014	Eight months
						2013-14	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	2011-12	2012-13	November 2013	Five months
						2013-14	Not yet received	
7	Assam State Road Board	2015-2016	2011-12	2008-09	Not Intimated	2011-12	May 2013	Eleven months
						2012-13	Not yet received	
						2013-14	Not yet received	
8	Assam Building & Other Construction Workers Welfare Board (ABOCWWB)	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2010-11	Not Intimated	2012-13	March 2014	Nine months
						2013-14	Not yet received	
9	Assam State Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	2016-17	2011-12	Nil	Not Intimated	2011-12	September 2012	Three months
						2012-13	Not yet received	
						2013-14	Not yet received	
Sixth Schedule Area								
10	North Cachar Hills Autonomous Council, Haflong	Sixth Schedule to the Constitution of India	2012-13	2010-11	2010-11	2012-13	April 2014	*
						2013-14	Not yet received	
11	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	
12	Bodoland Territorial Council, Kokrajhar	Sixth Schedule to the Constitution of India	2011-12	2007-08	2005-06	2011-12	April 2014**	One year ten months
						2012-13	Not yet received	
						2013-14	Not yet received	

* 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	Cultural Affairs	Secretary, Srimanta Sankardev Kalakhetra, Guwahati-37	2010-11 to 2013-14	4
		Anandaram Barua Institute of Language Art and Culture	2012-13 to 2013-14	2
2	Education (Elementary)	Mission Director, Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati-19 (Including 26 District Mission Co-ordinators)	2013-14	1
3	Education (Higher)	Registrar, Dibrugarh University, Dibrugarh	2012-13 to 2013-14	2
		Registrar, Gauhati University, Guwahati-14	2012-13 to 2013-14	2
4	Health & Family Welfare	Director, Dr. B. Baruah Cancer Institute, Gopinath Nagar, Guwahati-16	2013-14	1
		Mission Director, NRHM, Guwahati (Including 27 District Health Societies)	2012-13 to 2013-14	2
5	Labour & Employment	Project Co-ordinator, Employment Generation Mission, Guwahati	2012-13 to 2013-14	2
6	Minority Development	Assam Minority Development Board, Guwahati	2012-13 to 2013-14	2
7	Panchayat and Rural Development	Director, State Institute of Rural Development (SIRD), Khanapara, Guwahati-22	2013-14	1
		PD, DRDA, Bongaigaon	2013-14	1
		PD, DRDA, Barpeta	2011-12 to 2013-14	3
		PD, DRDA, Silchar	2013-14	1
		PD, DRDA, Dibrugarh	2011-12 to 2013-14	3
		PD, DRDA, Dhubri	2010-11 to 2013-14	4
		PD, DRDA, Dhemaji	2013-14	1
		PD, DRDA, Goalpara	2009-10 to 2013-14	5
		PD, DRDA, Golaghat	2011-12 to 2013-14	3
		PD, DRDA, Hailakandi	2011-12 to 2013-14	3
		PD, DRDA, Haflong	2012-13 to 2013-14	2
		PD, DRDA, Jorhat	2013-14	1
		PD, DRDA, Kokrajhar	2011-12 to 2013-14	3
		PD, DRDA, Karimganj	2010-11 to 2013-14	4
		PD, DRDA, Karbi Anglong	2010-11 to 2013-14	4
		PD, DRDA, Darrang	2011-12 to 2013-14	3
		PD, DRDA, Morigaon	2008-09 to 2013-14	6
		PD, DRDA, Nalbari	2011-12 to 2013-14	3
		PD, DRDA, Nagaon	2010-11 to 2013-14	4
		PD, DRDA, North Lakhimpur	2011-12 to 2013-14	3
		PD, DRDA, Tinsukia	2011-12 to 2013-14	3
		PD, DRDA, Sivsagar	2011-12 to 2013-14	3
		PD, DRDA, Sonitpur	2011-12 to 2013-14	3
		PD, DRDA, Kamrup (Rural)	2011-12 to 2013-14	3
		PD, DRDA, Kamrup (Metro)	2012-13 to 2013-14	2
		PD, DRDA, Baksa	2013-14	1
		PD, DRDA, Chirang	2013-14	1
PD, DRDA, Udalguri	2012-13 to 2013-14	2		
8	Sports & Youth Affairs	Secretary General, National Games Secretariat, Guwahati	2009-10 to 2013-14	5
9	Social Welfare	Chairperson, Assam State Social Welfare Board, Guwahati	2012-13 to 2013-14	2
10	Urban Development	Commissioner, Assam State Housing Board, Guwahati-5	2010-11 to 2013-14	4
11	Welfare of Plain Tribes & Backward Classes	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2008-09 to 2013-14	6
Total				111

Appendix 3.4
(Reference: Paragraph 3.5)
Summary of Operations of current account between April 2013 and March 2014

(₹ in crore)

Name of DDOs	Opening Balance as on 01 April 2013	Credit during 01 April 2013 to 31 March 2014	Total	Bills clearance	Transfers to other Government offices	Conversion to other instruments	Credit to Government Account	Transfers to Civil Deposit (Head-8443)	Others	Closing Balance as on 31 March 14
1	2	3	4	5	6	7	8	9	10	11
Commissioner of Industries & Commerce, Assam	1.56	0.21	1.77	0.06	0.04	0.39	1.28	Nil	Nil	Nil
Director of Social Welfare, Assam	278.77	115.78	394.55	116.63	141.05	Nil	18.50	11.11	0.66	106.60
Director of Health Services, Assam	72.26	16.98	89.24	59.89	27.24	Nil	0.01	Nil	0.01	2.09
Director of Elementary Education, Assam	97.14	3.75	100.89	0.67	Nil	Nil	64.15	Nil	36.07	Nil
Director of Higher Education, Assam	1.21	45.11	46.32	0.09	44.10	2.08	0.05	Nil	Nil	Nil
Director of Technical Education, Assam	38.83	13.96	52.79	32.55	0.30	Nil	0.04	Nil	1.10	18.80
Director of Secondary Education, Assam	143.93	77.42	221.35	101.69	84.33	Nil	1.97	31.86	1.50	Nil
Director of Agriculture, Assam	579.30	52.72	632.02	302.99	151.33	Nil	42.15	51.07	20.00	64.48
Director of Tourism, Assam	13.77	6.04	19.81	1.29	11.30	Nil	0.29	6.90	0.03	Nil
Director of Archaeology, Assam	21.85	5.49	27.34	5.60	Nil	Nil	8.75	12.81	0.18	Nil
Director of Cultural Affairs, Assam	10.10	0.14	10.24	3.54	2.17	Nil	0.01	4.34	0.18	Nil
Director of Welfare of Plains Tribes & Backward Classes, Assam	74.68	28.33	103.01	34.00	27.98	40.51	Nil	Nil	0.46	0.06
Total	1,333.40	365.93	1,699.33	659.00	489.84	42.98	137.20	118.09	60.19	192.03

Appendix 3.5

(Reference: Paragraph 3.5)

Statement showing the unspent fund lying as closing balance in the bank instruments as on 31 March 2013 and 31 March 2014

Sl No.	Name of Directorate	Type of Bank Instruments	Closing Balance (In ₹) 31 March 2013	Closing Balance (In ₹) 31 March 2014
1	Commissioner of Industries and Commerce	D.C.R.	11,47,49,302	1,98,18,692
		Bank Draft	4,378	Nil
		Banker's Cheque	38,87,80,947	47,33,94,286
2	Director of Social Welfare	D.C.R.	1,91,10,413	Nil
		Banker's Cheque	10,23,696	157,58,15,710
3	Director of Health Services	D.C.R.	64,140	Nil
		Banker's Cheque	1,20,799	55,69,732
		Bills on Transit	Nil	7,56,90,956
4	Director of Elementary Education	D.C.R.	123,04,42,542	6,63,85,000
		Bank Drafts	92,70,200	42,051
		Banker's Cheque	41,367	105,64,67,585
5	Director of Higher Education.	D.C.R.	51,32,19,697	59,11,83,519
		Bank Drafts	18,10,11,627	51,83,49,240
		Banker's Cheque	Nil	7,30,13,858
		Fixed Deposit/ TDR	Nil	8,17,95,933
6	Director of Technical Education	D.C.R.	10,00,000	10,00,000
		Bank Drafts	20,00,000	5,58,308
		Banker's Cheque	5,95,724	28,50,85,335
7	Director of Secondary Education	D.C.R.	40,38,40,297	51,17,51,482
		Bank Drafts	2,17,21,894	5,20,89,467
		Banker's Cheque	7,56,300	32,45,80,115
		Bills on Transit	Nil	168,14,91,775
8	Director of Agriculture	Banker's Cheque	Nil	300,27,05,040
9	Director of Tourism	D.C.R.	Nil	Nil
		Banker's Cheque	16,55,975	2,81,51,373
10	Director of Archaeology	Banker's Cheque	Nil	94,52,847
11	Director of Cultural Affairs	Demand Draft	Nil	35,847
		Banker's Cheque	6,65,65,941	97,47,681
		Bills on Transit	Nil	19,22,47,367
12	Director Welfare of Plains Tribes & Backward Classes	D.C.R.	12,75,69,138	37,88,67,297
		Banker Draft	Nil	99,58,27,425
Total			308,35,44,377	1201,11,17,921

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 2014)

(₹ 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	3	41.84	3	6.57	4	170.26	1	2.94	-	-	-	-	11	221.61
2	Animal Husbandry & Veterinary	3	52.04	2	6.77	1	8.79	2	1.41	-	-	-	-	8	69.01
3	Assam Urban Water Supply & Sewerage Board (AUWS&SB)	-	-	3	26.16	-	-	-	-	-	-	-	-	3	26.16
4	Border Areas Department	-	-	1	22.41	-	-	-	-	-	-	-	-	1	22.41
5	Co-operation	1	0.14	11	3,111.82	9	12,591.21	-	-	-	-	-	-	21	15,703.17
6	Cultural Affairs	4	212.41	5	22.60	-	-	-	-	-	-	-	-	9	235.01
7	Dairy Development Department	2	303.59	2	105.75	1	107.74	1	1.02	-	-	-	-	6	518.10
8	Education (Elementary)	17	321.86	10	365.41	5	53.24	4	2.30	-	-	-	-	36	742.81
9	Education (Secondary)	6	189.48	1	0.20	1	152.15	-	-	-	-	-	-	8	341.83
10	Education (Higher)	13	310.45	1	30.09	1	0.25	-	-	-	-	-	-	15	340.79
11	Education (SCERT)	1	0.37	-	-	-	-	1	0.80	-	-	-	-	2	1.17
12	Finance	-	-	-	-	-	-	1	50.00	-	-	-	-	1	50.00
13	Fisheries	1	0.65	5	5.79	-	-	-	-	-	-	-	-	6	6.44
14	Food and Civil Supplies	5	112.81	3	17.52	-	-	-	-	-	-	-	-	8	130.33
15	Forensic Science - Home (A), Assam	1	1.84	-	-	-	-	-	-	-	-	-	-	1	1.84
16	Forest and Environment	27	1,246.89	-	-	-	-	-	-	-	-	-	-	27	1,246.89
17	General Administration Department	3	92.30	7	43.08	1	2.43	-	-	-	-	-	-	11	137.81
18	Guwahati Development Department	18	1,276.89	22	1,672.75	8	126.32	16	1,365.43	-	-	-	-	64	4,441.39
19	Handloom & Textile	1	7.46	7	52.85	9	353.55	-	-	-	-	-	-	17	413.86
20	Health & Family Welfare	59	1,604.74	38	759.87	15	120.03	1	0.96	-	-	-	-	113	2,485.60
21	Hill Areas	1	37.69	-	-	-	-	3	9.09	-	-	-	-	4	46.78
22	Industries & Commerce	2	4.13	-	-	-	-	-	-	-	-	-	-	2	4.13
23	Information & Public Relations	2	7.76	-	-	-	-	-	-	-	-	-	-	2	7.76
24	Inland Water Transport	1	12.29	-	-	-	-	-	-	-	-	-	-	1	12.29

Appendix-3.6 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
25	Irrigation	180	53,113.59	98	17,193.41	5	74.04	-	-	-	-	-	-	283	70,381.04
26	Labour and Employment	7	254.41	3	3.24	-	-	-	-	-	-	-	-	10	257.65
27	Panchayat & Rural Development	192	5,794.63	136	1,367.89	3	227.17	4	18.56	-	-	-	-	335	7,408.25
28	P.H.E.	3	48.10	5	332.05	-	-	-	-	-	-	-	-	8	380.15
29	P.W.D. (Building)	65	3,516.58	52	1,290.97	5	119.84	-	-	-	-	-	-	122	4,927.39
30	P.W.D. (Roads)	306	32,392.32	179	1,09,591.80	64	2,517.52	7	105.05	-	-	-	-	556	1,44,606.69
31	Sericulture	4	17.08	7	6.52	1	6.82							12	30.42
32	Social Welfare	24	1,781.55	5	6.57	6	170.30	4	4.58	-	-	-	-	39	1,963.00
33	Soil Conservation	-	-	2	6.07	-	-	1	91	-	-	-	-	3	97.07
34	Sports and Youth Welfare	33	1,736.50	1	0.85	-	-	-	-	-	-	-	-	34	1,737.35
35	Tourism	2	83.85	-	-	-	-	-	-	1	0.14	-	-	3	83.99
36	Town & Country Planning	1	4.30	1	3.53									2	7.83
37	Urban Development Department	94	1,531.22	95	688.03	7	1,065.42	-	-	-	-	-	-	196	3,284.67
38	Water Resources	31	659.02	7	410.77	-	-	-	-	-	-	-	-	38	1,069.79
39	WPT&BC	1	6.23	36	1,846.35	6	236.85	36	2,431.64	-	-	-	-	79	4,521.07
Total		1,114	1,06,777.01	748	1,38,997.69	152	18,103.93	82	4,084.78	1	0.14	-	-	2,097	2,67,963.55

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	11	221.61	11	221.61
2	Animal Husbandry & Veterinary	3	15.07	5	53.94	8	69.01
3	Assam Urban Water Supply & Sewerage Board (AUWS&SB)	1	14.76	2	11.40	3	26.16
4	Border Areas Department	0	0	1	22.41	1	22.41
5	Co-operation	0	0	21	15,703.17	21	15,703.17
6	Cultural Affairs	1	1.17	8	233.84	9	235.01
7	Dairy Development Department	0	0	6	518.10	6	518.10
8	Education (Elementary)	0	0	36	742.81	36	742.81
9	Education (Secondary)	2	111.32	6	230.51	8	341.83
10	Education (Higher)	0	0	15	340.79	15	340.79
11	Education (SCERT)	2	1.17	0	0	2	1.17
12	Finance	0	0	1	50.00	1	50.00
13	Fisheries	1	0.75	5	5.69	6	6.44
14	Food and Civil Supplies	0	0	8	130.33	8	130.33
15	Forensic Science-Home (A), Assam	0	0	1	1.84	1	1.84
16	Forest and Environment	0	0	27	1,246.89	27	1,246.89
17	General Administration Department	0	0	11	137.81	11	137.81
18	Guwahati Development Department	0	0	64	4,441.39	64	4,441.39
19	Handloom & Textile	2	9.10	15	404.76	17	413.86
20	Health & Family Welfare	6	9.71	107	2,475.89	113	2,485.60
21	Hill Areas	0	0	4	46.78	4	46.78
22	Industries & Commerce	0	0	2	4.13	2	4.13
23	Information & Public Relations	0	0	2	7.76	2	7.76
24	Inland Water Transport	0	0	1	12.29	1	12.29
25	Irrigation	4	9.48	279	70,371.56	283	70,381.04
26	Labour and Employment	3	3.56	7	254.09	10	257.65
27	Panchayat & Rural Development	1	0.40	334	7,407.85	335	7,408.25
28	P.H.E.	2	3.48	6	376.67	8	380.15
29	P.W.D. (Building)	0	0	122	4,927.39	122	4,927.39
30	P.W.D. (Roads)	0	0	556	1,44,606.69	556	1,44,606.69
31	Sericulture	2	6.25	10	24.17	12	30.42
32	Social Welfare	7	5.35	32	1,957.65	39	1,963.00
33	Soil Conservation	1	1.76	2	95.31	3	97.07
34	Sports & Youth Welfare	0	0	34	1,737.35	34	1,737.35
35	Tourism	0	0	3	83.99	3	83.99
36	Town & Country Planning	0	0	2	7.83	2	7.83
37	Urban Development Department	0	0	196	3,284.67	196	3,284.67
38	Water Resources	3	43.46	35	1,026.33	38	1,069.79
39	WPT&BC	1	6.23	78	4,514.84	79	4,521.07
Total		42	243.02	2,055	2,67,720.53	2,097	2,67,963.55