

Appendices

Appendix-1.1

(Reference: Paragraph 1.1)

Part-A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

Appendix-1.1
(Reference: Paragraph 1.1)

Part-B: Layout of Finance Accounts

Layout of Finance Accounts

The Finance Accounts 2016-17 has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

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

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

Appendix-1.1
(Reference: Paragraph 1.1)

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

The norms/ceilings prescribed by the 14th FC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Governments in Medium Term Fiscal Plan (MTFP) required to be laid in the legislature under the FRBM Act (**Para 1.2**) have been used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the current year. Assuming that Gross State Domestic Product (GSDP)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 Directorate of Economics and Statistics, Assam 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 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 – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – 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 – 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.
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.
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread/100
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n th root of the total percentage growth rate, where n is the number of years in the period being considered. $CAGR = [Ending\ Value/Beginning\ value]^{(1/no.\ of\ years)} - 1$

Appendix-1.1
(Reference: State Profile-Page 1)

Part D: State Profile

A: General Data

Sl No.	Particulars	Figures State	
1	Area	78,438 sq Km	
2	Population as per 2011 census	3.12 crore	
3	Density of Population (2011) (All India Average = 382 persons per sq km)	398	
4	Population below poverty line (2011-12) (All India Average = 21.9%)	31.9%	
5	Literacy (2011) (All India Average = 73%)	72.2%	
6	Infant Mortality (per 1000 live births) (All India Average = 37 per 1000 live births)	47	
7	Life Expectancy at Birth (All India Average = 68.3 years)	64.7 years	
8	Gini Coefficient ^		
	(a) Rural (All India = 0.29)	0.24	
	(b) Urban (All India = 0.38)	0.32	
9	Population Growth (2001 to 2011) India = 17.64%	16.93%	
10	Gross State Domestic Product (GSDP)-2016-17 (₹ in crore)	2,57,510	
11	Per capita GSDP CAGR (2007-08 to 2016-17)	Special Category States (SCS)	14.3
		Assam	14.0
12	GSDP CAGR (2007-08 to 2016-17)	SCS	15.7
		Assam	15.4
13	Population Growth (2007 to 2016)	SCS	11.4
		Assam	11.6

Sources:

- i) Sl. No. 1, 2, 3, 5 & 9: Census of India, 2011;
- ii) Sl. No. 4 and 5: Economic Survey 2016-17 (August 2017);
- iii) Sl. No. 6: SRS Bulletin, 2016;
- iv) Sl. No. 7: Economic Survey 2016-17 (August 2017);
- v) Sl. No. 8: http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf
- vi) Sl. No. 10: Director of Economics and Statistics, Assam.
- vii) Sl. No. 11, 12 and 13: Census-2011, CSO data and Finance Accounts

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

Appendix 1.1 (Concluded)

B: Financial Data

Particulars							
Sl No.	CAGR/Growth rate	CAGR				Growth rate	
		2007-08 to 2015-16		2011-12 to 2015-16		2015-16 to 2016-17	
		SCS	Assam	SCS	Assam	SCS	Assam
<i>In per cent</i>							
a	of Revenue Receipts	13.40	13.58	11.79	11.52	14.44	15.93
b	of Own Tax Revenue	17.20	14.76	14.50	7.25	4.99	19.52
c	of Non-Tax Revenue	6.58	3.17	4.51	-1.12	21.61	58.81
d	of Total Expenditure	11.78	13.44	10.09	8.23	18.78	38.54
e	of Capital Expenditure	6.17	6.00	6.86	1.80	50.62	104.46
f	of Revenue Expenditure on Education	15.30	17.01	11.36	11.65	13.86	19.37
g	of Revenue Expenditure on Health	17.91	20.26	16.41	15.53	20.55	11.90
h	of Salary and Wages	15.95	17.13	10.75	12.30	4.41	3.94
i	of Pension	17.87	20.56	16.74	17.54	11.76	9.69

Source of data: State AsG and Finance Accounts

Appendix-1.2
(Reference: Paragraph 1.1.1)
Abstract of Receipts and Disbursements for the year 2016-17
Part-A

(₹ in crore)

Receipts			Disbursements						
2015-16	--	2016-17	2015-16	--	Non-Plan	Plan	Total	2016-17	
Section-A: Revenue									
42457.70	I-Revenue receipts		49219.81	37011.41	I- Revenue expenditure	35929.09	13433.63	49362.72	49362.72
10106.50	Tax revenue	12079.56		12656.03	General services	15561.75	1561.44	17123.19	
2741.57	Non-tax revenue	4353.13		17740.36	Social Services	14254.36	8418.78	22673.14	
16784.88	State's share of Union Taxes	20188.64		10710.21	Education, Sports, Art and Culture	9410.02	3244.69	12654.71	
3330.48	Non-Plan Grants	2154.41		2855.79	Health and Family Welfare	1672.98	1489.36	3162.34	
8737.30	Grants for State Plan Schemes	9111.10		1792.07	Water Supply, Sanitation, Housing and Urban Development	1065.16	1985.08	3050.24	
170.49	Grants for Special Plan Schemes	146.73		73.56	Information and Broadcasting	54.93	1.22	56.15	
586.48	Grants for Central and Centrally Sponsored Plan Schemes	1186.24		214.35	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	48.94	721.62	770.56	
				76.26	Labour and labour Welfare	85.86	1.63	87.49	
				1986.73	Social Welfare and Nutrition	1881.25	975.18	2856.43	
				31.39	Others	35.22	Nil	35.22	
				6239.86	Economic Services	6000.41	2913.62	8914.03	
				1667.03	Agriculture and Allied Activities	1712.72	816.91	2529.63	
				1787.90	Rural Development	466.65	1199.13	1665.78	
				129.90	Special Areas Programmes	8.63	284.11	292.74	
				669.38	Irrigation and Flood Control	767.21	1.79	769.00	
				2.77	Energy	418.41	0.15	418.56	
				320.44	Industry and Minerals	283.55	149.94	433.49	
				1404.88	Transport	2232.67	66.93	2299.60	
				2.78	Science Technology and Environment	1.29	20.30	21.59	
				254.78	General Economic Services	109.28	374.36	483.64	
				375.16	Grants-in-aid and Contributions	112.57	539.79	652.36	
NA	II-Revenue deficit carried over to Section-B		142.91	5446.28	II-Revenue surplus carried over to Section-B				NA

NA: Not Applicable

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

Receipts				Disbursements					
2015-16		2016-17	2015-16		Non-Plan	Plan	Total	2016-17	
Section-B: Others									
3467.13	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		10056.46	Nil	III-Opening Overdraft from RBI			Nil	
Nil	IV Miscellaneous Capital receipts	Nil	2,690.91	IV-Capital Outlay	231.83	5270.25	5502.08	5502.08	
			75.56	General services	85.34	114.26	199.60		
			596.09	Social Services	33.37	1509.23	1542.60		
			Nil	Education, Sports, Art and Culture	Nil	Nil	Nil		
			6.33	Health and Family Welfare	2.59	31.84	34.43		
			589.71	Water Supply, Sanitation, Housing and Urban Development	30.78	1477.30	1508.08		
			Nil	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	Nil	Nil	Nil		
			0.05	Others	--	0.09	0.09		
			2019.26	Economic Services	113.12	3646.76	3759.88		
			18.30	Agriculture and Allied Activities	Nil	54.88	54.88		
			238.41	Special Areas Programmes	1.15	499.14	500.29		
			925.24	Irrigation and Flood control	0.57	806.33	806.90		
			164.50	Energy	50.00	467.76	517.76		
			-32.50	Industry and Minerals	-0.03	139.10	139.07		
			699.98	Transport	57.23	1659.56	1716.79		
			5.33	General Economic Services	4.20	19.99	24.19		
510.19	V-Recoveries of Loans and Advances	18.60	18.60	260.09	V-Loans and Advances disbursements	271.06	228.32	499.38	499.38
Nil	From Power Projects	Nil		146.17	For Power Projects	225.94	181.57	407.51	
4.67	From Government Servants	1.37		0.12	To Government Servants	6.82	Nil	6.82	
505.52	From Others	17.23		113.80	To Others	38.30	46.75	85.05	
5,446.28	VI-Revenue surplus brought down				VI-Revenue deficit brought down			142.91	

Appendix-1.2 (Concluded)

Receipts			Disbursements					
2015-16	--	2016-17	2015-16	--	Non-Plan	Plan	Total	2016-17
5497.99	VII-Public debt receipts	3901.71	3901.71	1968.90	VII-Repayment of Public Debt		2042.63	2042.63
5447.50	Internal debt other than ways and means Advances and overdraft	3844.36		1834.92	Internal debt other than Ways and Means Advances and Overdraft		1906.90	
Nil	Transaction under Ways and Means Advances including Overdraft	Nil		Nil	Transaction under Ways and Means Advances including Overdraft		Nil	
50.49	Loans and Advances from Central Government	57.35		133.98	Repayment of Loans and Advances to Central Government		135.73	
Nil	VIII-Inter State Settlement		Nil	Nil	VIII-Inter State Settlement			Nil
Nil	IX-Appropriation to Contingency Fund		Nil	Nil	IX-Appropriation to Contingency Fund			Nil
Nil	X-Amount transferred to Contingency Fund		Nil	Nil	X-Expenditure from Contingency Fund			Nil
15702.12	XI-Public Account receipts	19977.59	19977.59	15647.36	XI-Public Account disbursements		17015.81	17015.81
1707.81	Small Savings and Provident fund	1747.74		847.67	Small Savings and Provident Funds		951.28	
476.71	Reserve funds	1658.02		0.00	Reserve Funds		0.00	
(-) 3.37	Suspense and Miscellaneous	350.61		225.23	Suspense and Miscellaneous		116.60	
4123.93	Remittance	6632.14		4171.59	Remittances		6704.48	
9397.04	Deposits and Advances	9589.09		10402.87	Deposits and Advances		9243.45	
Nil	XII-Closing overdraft from Reserve Bank of India		Nil	10056.46	XII-Closing cash balance		8751.55	8751.55
				--	Cash in Treasuries and Local Remittances		--	
				(-) 816.18	Deposits with Reserve Bank		(-) 220.92	
				7.47	Departmental Cash Balance including permanent Advances		18.27	
				7510.11	Cash Balance Investment		5181.64	
				3355.06	Investment of Earmarked funds		3772.56	
73081.41	Total		83317.08	73081.41	Total			83317.08

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

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part A: Receipts					
1. Revenue Receipts	30691 (69)	32213 (67)	38181 (63)	42457(66)	49220(67)
(i) Tax Revenue	8250 (27)	8995 (28)	9450 (25)	10106(24)	12080(24)
Taxes on Agricultural Income	82 (1)	90 (1)	51	32	23
Taxes on Sales, Trade etc.	6223 (75)	6848 (76)	7351 (78)	7494(74)	8752(72)
Taxes and duties on Electricity	42 (1)	41	44	48	49
State Excise	568 (7)	610 (7)	665 (7)	808(8)	964(8)
Taxes on vehicles	328 (4)	351 (4)	365 (4)	443(4)	522(4)
Stamps and Registration fees	252 (3)	252(3)	189 (2)	225(2)	227(2)
Land Revenue	146 (2)	156 (2)	142 (2)	229(2)	210(2)
Other Taxes	609 (7)	647 (7)	643 (7)	827(8)	1333(11)
(ii) Non Tax Revenue	2474 (8)	2705 (8)	2413 (6)	2741(6)	4353(9)
(iii) State's share in Union taxes and duties	10601 (35)	11575 (36)	12283 (32)	16785(40)	20189(41)
(iv) Grants in aid from Government of India	9366 (30)	8938 (28)	14035 (37)	12825(30)	12598(26)
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	7	6	10	510	19
4. Total revenue and Non debt capital receipts (1+2+3)	30698	32219	38191	42967	49239
5. Public Debt Receipts	1388 (3)	1196 (2)	4582 (8)	5498(9)	3902(5)
Internal Debt (excluding Ways and Means Advance and Overdraft)	1349	1147	4532	5448	3845
Net transactions under Ways and Means Advance and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	39	49	50	50	57
6. Total receipts in the Consolidated Fund (4+5)	32086	33415	42773	48465	53141
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	12138 (28)	14948 (31)	17790 (29)	15702(24)	19978(27)
9. Total receipts of the State (6+7+8)	44224	48363	60563	64167	73119
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	29137 (65)	31990 (64)	39078 (63)	37011(93)	49363(89)
Plan	6495 (22)	7028 (22)	9391 (24)	9435(25)	13434(27)
Non Plan	22642 (78)	24962 (78)	29687 (76)	27576(75)	35929(73)
General Services (including interest payments)	10570	10928	12922	12656	17123
Social Services	12618	14850	18088	17740	22673
Economic Services	5209	5836	7075	6240	8914
Grants-in-aid and contributions	740	376	993	375	653
11. Capital Expenditure	2617 (6)	3189 (6)	3912 (6)	2691(7)	5502(10)
Plan	2545 (97)	3088 (97)	3827(98)	2704(100.48)	5270(96)
Non Plan	72 (3)	101 (3)	85(2)	-13*(-0.48)	232(4)
General Services	102	126	134	76	200
Social Services	176	194	569	596	1542
Economic Services	2339	2869	3209	2019	3760
12. Disbursement of Loans and Advances	461 (1)	822 (2)	631 (1)	260(1)	499(1)
13. Total (10+11+12)	32215	36001	43621	39962	55364

*Negative figure is due to recoveries of overpayments

Appendix-1.3 (Contd.)

	2012-13	2013-14	2014-15	2015-16	2016-17
14. Repayment of Public Debt	1533 (3)	1177 (2)	1627 (3)	1969(3)	2043
Internal Debt (excluding Ways and Means Advances and Overdraft)	1407	1015	1225	1835	1907
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	126	162	402	134	136
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	33748	37178	45248	41931	57407
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	11228 (25)	13277 (26)	16376 (27)	15647(27)	17016
19. Total disbursement by the state (16+17+18)	44976	50455	61624	57578	74423
Part C: Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 1554	(+) 223	(-) 897	(+) 5446	(-) 143
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-) 1517	(-) 3782	(-) 5430	(+) 3005	(-) 6125
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 598	(-) 1584	(-) 3096	(+) 5623	(-) 3161
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	2115	2198	2334	2618	2964
24. Financial Assistance to local bodies etc.	3425	4213	2716	1664	6686
25. Ways and Means Advances/ Overdraft availed (days)					
i) Ways and Means Advances availed (days)	Nil	Nil	1563.20 (31)	Nil	Nil
ii) Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on Ways and Means Advances/overdraft	Nil	Nil	4.52	Nil	Nil
27. Gross State Domestic Product (GSDP)♦	156864	177745	195723	226276 (P)	257510 (Q)
28. Outstanding fiscal liabilities (year end) including interest	35012	36574	40846	45027	50718
29. Outstanding guarantees (year end)	114	90	143	143	130
30. Maximum amount guaranteed (year end)	597	582	582	482	482
31. Number of incomplete projects	69	109	62	127	181
32. Capital blocked in incomplete projects (₹ in crore)	316	385	409	304	402
Part E: Fiscal Health Indicators					
I. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	5.26	5.06	4.83	4.47	4.69
Own Non-Tax Revenue/GSDP	1.58	1.52	1.23	1.21	1.69
Central Transfers/GSDP	12.73	11.54	13.45	13.09	12.73
II. Expenditure Management (in per cent)					
Total Expenditure/GSDP	20.54	20.25	22.29	17.66	21.50
Total Expenditure/Revenue Receipts	104.97	111.76	114.25	94.12	112.48
Revenue Expenditure/Total Expenditure	90.45	88.86	89.59	92.62	89.16

Appendix-1.3 (Concluded)

	2012-13	2013-14	2014-15	2015-16	2016-17
Expenditure on Social Services/Total Expenditure	39.71	41.79	42.77	45.88	43.74
Expenditure on Economic Services/Total Expenditure	23.43	24.18	23.58	20.67	22.89
Capital Expenditure/Total Expenditure	8.12	8.86	8.97	6.73	9.94
Capital Expenditure on Social and Economic Services/Total Expenditure	7.81	8.51	8.66	6.54	9.57
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (surplus)/GSDP	(+) 0.99	(+) 0.13	(-) 0.46	(+) 2.41	(-) 0.06
Fiscal Deficit (surplus)/GSDP	(-) 0.97	(-) 2.13	(-) 2.72	(+) 1.33	(-) 2.38
Primary Deficit (surplus)/GSDP	(+) 0.38	(-) 0.89	(-) 1.58	(+) 2.49	(-) 1.23
Revenue Deficit/Fiscal Deficit	*	*	16.52	*	2.33
Primary Revenue Balance/GSDP	2.34	1.37	0.74	3.79	1.10
IV. Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	20.97	19.34	19.68	18.74	18.54
Fiscal Liabilities/RR	107.19	106.71	100.86	99.89	97.02
Primary Deficit vis-à-vis quantum spread	**	(-) 0.55	(-) 0.91	**	(-) 0.92
Public Debt Redemption (Principal +Interest)/Total Debt Receipts	227.16	238.55	72.94	71.70	110.74
V. Other Fiscal Health Indicators					
Return on Investment (in per cent)	0.53	0.53	0.68	2.91	4.96
Balance from Current Revenue (₹ in crore)	(+) 239	(-) 863	(-) 3913	(+) 5,543	(+) 3,022
Financial Assets/Liabilities	1.24	1.23	1.18	1.30	1.26

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 (Base year 2011-12) were obtained from Directorate of Economics and Statistics.

Appendix 1.4
(Reference: Paragraph 1.1.5)
Gender Budget (2016-17)

Sl. No.	Name of the Department	Grant No.	Total No. of Scheme	Category-wise Budget allocation (₹ in crore)				Total (₹ in crore)	Nos. of Targeted beneficiaries	Exp endi ture
				'A'		'B'				
				Plan	Non Plan	Plan	Non Plan			
1	Excise	8	1	0.20	Nil	Nil	Nil	0.20	100	
2	Political (A)	14	1	1.60	Nil	Nil	Nil	1.60	300	
3	Home (B)	15	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
4	Administrative Reforms and Training	22	2	0.015	Nil	Nil	Nil	0.015	40	
5	Cultural Affairs	27	2	Nil	Nil	0.60	Nil	0.60	2	
6	Health and Family Welfare	29	1	Nil	16.31	Nil	Nil	16.31	307	
7	Public Health Engineering	30	1	Nil	Nil	1226.02	434.61	1660.63	318000	
8	Urban Development	34	1	Nil	Nil	44.53	Nil	44.53	105423	
9	Information and Public Relation	35	1	Nil	0.10	Nil	Nil	0.10	10	
10	FCS & CA	37	1	0.09	Nil	Nil	Nil	0.09	200	
11	Tea Tribes Welfare	38	12	1.20	Nil	32.00	Nil	33.20	Nil	
12	Social Welfare	39	18	56.93	Nil	Nil	Nil	56.93	6512625	
13	Co-operation	43	3	0.10	Nil	0.17	Nil	0.27	10	
14	Border Area	50	1	92.14	Nil	5.61	Nil	97.75	Nil	
15	Fishery	54	1	0.01	Nil	Nil	Nil	0.01	20	
16	Panchayat and Rural Development	56 & 57	3	125.07	Nil	69.65	Nil	194.72	503737	
17	Industries and Commerce	58	5	2.00	Nil	30.00	Nil	32.00	Nil	
18	Sericulture	59	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
19	Handloom and Textiles	59	6	85.65	Nil	Nil	Nil	85.65	1144467	
20	Industries and Commerce (Village and Small Enterprises)	60	2	Nil	Nil	3.36	Nil	3.36	Nil	
21	Agriculture	67	3	Nil	Nil	54.89	Nil	54.89	33881	
22	Elementary Education Department (Directorate of SCERT)	71	4	0.03	Nil	0.04	Nil	0.07	340	
23	Secondary Education	71	1	Nil	Nil	15.01	Nil	15.01	25000	
24	GDD	73	4	Nil	Nil	4.40	Nil	4.40	Nil	
25	Sports and Youth Welfare	74	8	Nil	Nil	2.54	2.15	4.69	893	
26	Information and Technology.	75	2	0.0001	Nil	0.0001	Nil	0.0002	Nil	
27	Hill Areas Department (KAAC)	76	16	11.20	Nil	3.03	Nil	14.23	41802	
28	Hill Areas Department (NCHAC)	77	3	0.37	Nil	0.04	Nil	0.41	340	
Total			103	376.6051	16.41	1491.8901	436.76	2321.6652	8687497	

Not Available

Source: Gender Budget (2016-17)

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 2015-16 and 2016-17)

Sl No.	Description	Unit	Year	
			2015-16 [@]	2016-17
1	2	3	4	5
1.	Education			
(a)	Schools			
	(i) Lower Primary	Number	40002	39986 ^{\$}
	(ii) Upper Primary	Number	7812	7832
	(iii) High/Post Basic ^{\$}	Number	2902	2903
	(iv) Higher Secondary ^{\$}	Number	646	646
(b)	Enrollment in schools			
	(i) Lower Primary	In lakh	28.61	28.47
	(ii) Upper Primary	In lakh	8.67	8.93
(c)	Literacy	Percentage	72.19	72.19
(d)	Colleges			
	(i) Government Colleges	Number	5	4
	(ii) Provincialised Colleges	Number	295	295
	(iii) Non-Government Colleges	Number	43	43
(e)	Universities			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	6	6
2.	Technical Education			
(a)	Engineering Colleges (Govt.)	Number	2	5
(b)	Engineering Colleges (Society mode)	Number	2	Nil
(c)	Polytechnics	Number	10	21
(d)	Junior Technical School	Number	1	1
(e)	National Institute of Technology	Number	1	1
(f)	Indian Institute of Technology	Number	1	1
3.	Health			
(i)	Allopathic Dispensaries	Number	242	242
(ii)	Primary Health Centres	Number	205	205
(iii)	Ayurvedic Colleges	Number	1	1
(iv)	Medical Colleges	Number	6	6
(v)	Dental Colleges	Number	1	1
(vi)	Infant Mortality	No. per thousand	49	47
(vii)	Civil Hospitals	Number	26	26
(viii)	Sub-Divisional Hospitals	Number	14	14
(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	1851	1651
(ii)	Purchased	Million kWh	9200	8279
(iii)	Consumption	Million kWh	7720	6658
(iv)	Rural Electrification [#]	<i>Per cent</i>	58.47	63.70
6.	Roads/Communication			
(i)	Villages connected with roads	Number	15688	16157
(ii)	Motorable Roads	Km	42351	42529
7.	Irrigation			
	Irrigation potential	Lakh Hectares	7.83	8.04
8.	Railway lines			
(i)	Meter Gauge	Length in Km	379	42
(ii)	Broad Gauge	Length in Km	2092	2401
9.	Agriculture			
(i)	Agriculture Production (Rice)	In lakh tonnes	51.25	53.71*
(ii)	Productivity of Rice	MT/Hectare	2.062	2.137*
10.	Per Capita Income at current prices (Base year 2011-12)			
		In Rupees	60526	67620

Source: Information furnished by the Departments and Economic Survey (2016-17) of Government of Assam;

[@]Figures for 2015-16 modified at the instance of Government Departments

*Anticipated figures;

[§]Figures varies due to upgradation of Lower Primary to Upper Primary

[#]Against the sanctioned villages.

Appendix-1.6
(Reference: Paragraph 1.9.1)
Summarised Financial Position of the Government of Assam as on 31 March 2017
(₹ in crore)

As on 31 March 2016	Liabilities		As on 31 March 2017
24799.19		Internal Debt	26736.66
	13,674.19	Market Loans bearing interest	15668.53
	0.01	Market Loans not bearing interest	0.01
	0.09	Loans from LIC	0.05
	3.26	Loans from General Insurance Corporation of India	0.28
	1,161.83	Loans from NABARD	1738.17
	0.08	Compensation and other Bonds	0.08
	Nil	Loans from NCDC	Nil
	Nil	Loans from other Institutions	Nil
	Nil	Ways and Means Advances	Nil
	9,959.73	Special Securities issued to National Small Savings Fund of the Central Government	9329.54
	Nil	Other Loans	Nil
1508.16		Loans and Advances from Central Government	1429.78
	0.25	Pre 1984-85 Loans	0.25
	87.38	Non-Plan Loans	87.38
	1358.89	Loans for State Plan Schemes	1280.51
	0.08	Loans for Central Plan Schemes	0.08
	Nil	Loans for Centrally Sponsored Plan Schemes	Nil
	61.56	Loans for Special Plan Schemes	61.56
	Nil	Ways and Means Advances	Nil
9382.87		Small Savings, Provident Funds, etc.	10179.32
1799.79		Deposits	2829.70
4919.64		Reserve Funds	6577.66
50.00		Contingency Fund	50.00
12487.72		Surplus on Government Account	12344.81
	Nil	Deficit of current year	(-) 142.91
	5446.28	Current year's surplus	Nil
	Nil	Add: Miscellaneous Government Account	Nil
	7041.44	Add: Accumulated surplus up to 31 March 2016/2017	12487.72
Nil		Overdraft with Reserve Bank of India	Nil
54947.37		Total	60147.93
As on 31 March 2016	Assets		As on 31 March 2017
35540.51		Gross Capital Outlay on Fixed Assets	41005.97
	2404.37	Investments in shares of Companies, Corporations etc.	2509.95
	33136.14	Other Capital Outlay	38496.02
4693.52		Loans and Advances	5174.31
	3767.29	Loans for Power Project	4174.81
	924.34	Other Development loans	992.15
	1.89	Loans to Government Servants and Miscellaneous loans	7.35
3059.71		Civil Advances	3781.97
492.07		Remittance Balances	564.41
1105.10		Suspense and Miscellaneous Balances	869.72
10056.46		Closing Cash-Balances	8751.55
	7.47	Departmental Cash Balances including Permanent Advances	18.27
	7510.11	Cash Balance Investments	5181.64
	(-) 816.18	Deposit with Reserve Bank of India	(-) 220.92
	3355.06	Investment of Earmarked Funds	3772.56
54947.37		Total	60147.93

Explanatory Notes to Appendices 1.2, 1.3 and 1.6: The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.

Appendix 1.7
(Reference: Para 1.12)

Status of Public Private Partnership (PPP) Projects of Assam during 2015-16 and 2016-17

Status	Year	Name of the Project	Department	Cost incurred/to be incurred (₹ in crore)	Government contribution (₹ in crore)
Completed	2015-16	Five Star Hotel at Guwahati	Tourism	90.00	15 bighas of land leased out
		I.I.I.T. Guwahati	Higher Education	140.50	0.5
	2016-17	Nil	NA	NA	NA
Under Implementation	2015-16/ 2016-17	Desang Small Hydro Electric Power (3x3 MW)	Power	73.86	Nil
		Pahumara Power Project (2 MW)		15.66	Nil
		Rupahi Power Project (0.4 MW)		4.12	Nil
		20 MW Dhansiri SHP		206.35	Nil
		Construction of Games Village (Phase-II)	GDD/GMDA	671.21	Land
	IT Park, Guwahati	IT Department	2,000-2,500	12.78	
Under pipeline	2015-16/ 2016-17	Development of Adabari Bus Terminus	GDD/GMC	Nil	Nil
		Samthaibari Gelepu Road	PWD (Roads)	140.00	Nil
		Dhakuakhana to Jengraimukh Goramur Road		168.00	
		Kalitakuchi – Nalbari Road		147.00	
		Lanka Garampani Road		252.00	
		North Lakhimpur Kamalabari Majuli Road		300.00	
		Raha Kampur Road		213.00	
		River Cruise with onshore infrastructure in Brahmaputra River		Tourism	
		Development of Star Luxury Resorts near five National Parks			
		Development of Golf course along with Convention Centre			
		Construction of Handloom & Textiles Haveli at Machkhowa	Handloom and Textile	15.00	Nil
		Establishment of Theme Park at Jorhat	PWD (B)	13.26	Cost of land
		2 MW Bordikharu SHP	Power	Nil	Nil

Source: PPP Cell, Transformation and Development Department

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) (Capital Voted)	78.67 58.41	20.24 33.97	26 58
2	3	Administration of Justice (Revenue Voted)	312.10	102.14	33
3	5	Sales Tax and Other Taxes (Revenue Voted)	147.94	40.43	27
4	6	Land Revenue & Land Ceiling (Revenue Voted)	347.50	132.29	38
5	7	Stamps and Registration (Revenue Voted)	44.81	12.42	28
6	8	Excise and Prohibition (Revenue Voted)	69.30	18.15	26
7	9	Transport Services (Revenue Voted) (Capital Voted)	267.20 75.85	73.64 16.59	28 22
8	13	Treasury and Accounts Administration (Revenue Voted)	100.00	22.10	22
9	14	Police (Revenue Voted) (Capital Voted)	4008.08 77.42	1114.61 48.57	28 63
10	16	Stationery and Printing (Revenue Voted)	50.90	13.24	26
11	17	Administrative & Functional Buildings (Capital Voted)	439.01	262.85	60
12	18	Fire Services (Revenue Voted)	141.98	36.20	25
13	19	Vigilance Commission and Others (Revenue Voted)	438.04	238.47	54
14	21	Guest Houses, Government Hostels etc. (Revenue Voted)	43.98	21.07	48
15	23	Pension and Other Retirement Benefits (Revenue Charged)	14.11	14.11	100
16	25	Miscellaneous General Services (Revenue Voted)	758.76	458.16	60
17	26	Education (Higher Education) (Revenue Voted)	2321.65	535.31	23
18	27	Art & Culture (Revenue Voted)	163.99	56.06	34
19	29	Medical and Public Health (Revenue Voted) (Capital Voted)	3816.81 114.39	872.90 90.80	23 79
20	30	Water Supply and Sanitation (Capital Voted)	2112.15	1014.80	48
21	31	Urban Development (Town & Country Planning) (Revenue Voted)	246.70	112.45	46
22	33	Residential Buildings (Capital Voted)	49.89	30.24	61
23	34	Urban Development (Revenue Voted)	273.65	223.34	82

Appendix – 2.1 (Contd...)

1	2	3	4	5	6
24	35	Information and Publicity (Revenue Voted)	58.65	13.37	23
25	36	Labour & Employment (Revenue Voted)	151.04	58.29	39
26	37	Food Storage, Warehousing and Civil Supplies (Revenue Voted)	716.17	277.36	39
27	38	Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes (Revenue Voted)	1193.53	568.89	48
28	39	Social Security, Welfare & Nutrition (Revenue Voted)	1237.72	280.39	23
29	43	Co-operation (Revenue Voted)	155.43	32.78	21
30	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	29.19 1109.49	25.47 748.59	87 67
31	45	Census, Surveys & Statistics (Revenue Voted)	56.67	26.00	46
32	48	Agriculture (Revenue Voted) (Capital Voted)	1402.19 57.92	665.38 53.12	47 92
33	49	Irrigation (Capital Voted)	1131.43	920.37	81
34	50	Other Special Areas Programmes (Revenue Voted) (Capital Voted)	125.06 40.33	100.83 19.22	81 48
35	51	Soil and Water Conservation (Revenue Voted) (Capital Voted)	134.58 23.27	85.04 18.35	63 79
36	52	Animal Husbandry (Revenue Voted) (Capital Voted)	308.34 85.60	84.47 53.37	27 62
37	53	Dairy Development (Revenue Voted)	34.06	11.25	33
38	54	Fisheries (Revenue Voted)	78.20	18.49	24
39	55	Forestry & Wild Life (Revenue Voted)	786.87	335.04	43
40	56	Rural Development (Panchayat) (Revenue Voted)	2010.24	1346.88	67
41	57	Rural Development (Revenue Voted)	4188.23	1925.12	46
42	58	Industries (Revenue Voted) (Capital Voted)	193.25 184.02	94.79 50.76	49 28
43	59	Village and Small Industries & Sericulture and Weaving (Revenue Voted)	330.42	147.97	45
44	63	Water Resources (Revenue Voted) (Capital Voted)	318.08 2002.78	68.54 1530.03	22 76
45	64	Roads & Bridges (Capital Voted)	2531.80	1004.45	40
46	65	Tourism (Capital Voted)	32.16	14.51	45
47	67	Horticulture (Revenue Voted)	51.60	30.98	60

Appendix – 2.1 (Concluded)

1	2	3	4	5	6
48	Appropriation	Public Debt and Servicing of Debt (Capital Charged)	4829.15	2786.52	58
49	68	Loans to Government Servant (Capital Voted)	105.52	105.52	100
50	69	Scientific Services and Research (Revenue Voted)	35.86	13.72	38
51	70	Hill Areas (Revenue Voted)	55.57	46.20	83
52	71	Education (Elementary Secondary etc.) (Revenue Voted)	12011.67	2698.20	22
53	72	Relief and Rehabilitation (Revenue Voted)	70.02	37.22	53
54	73	Urban Development (GDD) (Capital Voted)	723.96	350.58	48
55	74	Sports & Youth Services (Revenue Voted)	139.84	44.13	32
56	78	Welfare of Plain Tribes & Backward Classes(Bodoland Territorial council) (Revenue Voted)	2639.04	822.28	31
		(Capital Voted)	334.48	141.49	42
Total			58276.72	23271.11	40

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
1	2	3	4	5	6	7
Revenue-Voted						
1	3 - Administration of Justice	309.66	2.44	312.10	209.96	102.14
2	6 - Land Revenue & Land Ceiling	343.79	3.71	347.50	215.21	132.29
3	9 - Transport Services	259.00	8.20	267.20	193.56	73.64
4	11 - Secretariat & Attached Offices	2058.35	1085.46	3143.81	2592.13	551.68
5	14 - Police	3942.64	65.44	4008.08	2893.47	1114.61
6	19 - Vigilance Commission and Others	436.91	1.13	438.04	199.57	238.47
7	23 - Pension and Other Retirement Benefits	7644.88	0	7644.88	6554.13	1090.75
8	25 - Miscellaneous General Services	758.76	0	758.76	300.60	458.16
9	26 - Education (Higher Education)	2270.05	51.60	2321.65	1786.34	535.31
10	27 - Art and Culture	131.73	32.25	163.98	107.93	56.05
11	29 - Medical & Public Health	3646.87	169.95	3816.82	2943.91	872.91
12	31 - Urban Development (Town & Country Planning)	165.52	81.18	246.70	134.25	112.45
13	34 - Urban Development (Municipal Administration Department)	262.39	11.26	273.65	50.31	223.34
14	36 - Labour & Employment	150.30	0.73	151.03	92.74	58.29
15	37 - Food Storage, Warehousing and Civil Supplies	716.14	0.03	716.17	438.81	277.36
16	38 - Welfare of SC/STs & OBCs .	1158.92	34.61	1193.53	624.65	568.88
17	39 - Social Security, Welfare & Nutrition	1192.92	44.79	1237.71	957.33	280.38
18	41 - Natural Calamities	2062.16	0	2062.16	1731.10	331.06
19	48 - Agriculture	1375.60	26.59	1402.19	736.80	665.39
20	49 - Irrigation	491.89	1.86	493.75	397.95	95.80
21	50 - Other Special Areas Programmes	125.06	0	125.06	24.23	100.83
22	51 - Soil and Water Conservation	85.23	49.35	134.58	49.55	85.03
23	52 - Animal Husbandry	304.41	3.93	308.34	223.88	84.46
24	55 - Forestry & Wild Life	769.26	17.61	786.87	451.83	335.04
25	56 - Rural Development (Panchayat)	2000.74	9.50	2010.24	663.36	1346.88
26	57 - Rural Development	4046.67	141.56	4188.23	2263.11	1925.12
27	58 - Industries	188.25	5.00	193.25	98.46	94.79
28	59 - Village and Small Industries, Sericulture & Weaving	326.43	3.99	330.42	182.46	147.96
29	62 - Power (Electricity)	195.13	300.00	495.13	422.33	72.80
30	63 - Water Resources	298.50	19.58	318.08	249.54	68.54
31	71 - Education (Elementary, Secondary etc.)	11773.32	238.35	12011.67	9313.46	2698.21
32	73 - Urban Development (Guwahati Development Department)	305.53	272.08	577.61	504.54	73.07
33	76 - Hill Areas Department (KAAC)	823.64	10.87	834.51	680.46	154.05
34	77 - Hill Area Department (NCHAC)	413.10	10.43	423.53	354.56	68.97
35	78 - Welfare of Plains Tribes & Backward Classes (BTC)	2629.79	9.25	2639.04	1816.76	822.28

Appendix-2.2 (Concluded)

1	2	3	4	5	6	7
Revenue-Charged						
36	<i>Appropriation: Public Debt and Servicing of Debt</i>	3384.53	0	3384.53	3138.96	245.57
Capital-Voted						
37	17 - Administrative & Functional Buildings	408.51	30.50	439.01	176.15	262.86
38	29 - Medical and Public Health	114.39	0	114.39	23.59	90.80
39	30 - Water Supply & Sanitation	1512.30	599.85	2112.15	1097.35	1014.80
40	44 - North Eastern Council Schemes	1092.49	17.00	1109.49	360.90	748.59
41	48 - Agriculture	57.92	0	57.92	4.80	53.12
42	49 - Irrigation	1097.16	34.28	1131.44	211.06	920.38
43	52 - Animal Husbandry	85.60	0	85.60	32.24	53.36
44	58 - Industries	177.24	6.78	184.02	133.26	50.76
45	63 - Water Resources	1761.37	241.42	2002.79	472.75	1530.04
46	64 - Roads & Bridges	2121.80	410.00	2531.80	1527.34	1004.46
47	68 - Loans to Government Servant	105.52	0	105.52	0	105.52
48	73 - Urban Development (Guwahati) Development Department	620.75	103.22	723.97	373.38	350.59
49	78 - Welfare of Plain Tribes & Backward Classes (Bodoland) Territorial Council	334.48	0	334.48	192.99	141.49
Capital Charged						
50	<i>Appropriation: Public Debt and Servicing of Debt</i>	4829.15	0	4829.15	2042.63	2786.52
Total		71366.75	4155.78	75522.53	50246.68	25275.85

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	30	Water Supply and Sanitation (Revenue Voted)	465.25	1165.93	700.68	150.60
2	34	Urban Development (Municipal Administration Department) (Capital Voted)	18.00	34.68	16.68	92.67
3	64	Roads and Bridges (Revenue Voted)	1869.09	2435.69	566.60	30.31
4	76	Hill Areas Department (Karbi Anglong Autonomous Council) Capital Voted	95.10	138.35	43.25	45.48
5	77	Hill Areas Department (North Cachar Hills Autonomous Council) Capital Voted	31.05	52.28	21.23	68.37
Total			2478.49	3826.93	1348.44	54.41

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

Sl No.	Grant No./Appropriation-Major Head of Accounts-Sub-Head-Detailed Head	Expenditure without provision
1	2	3
1	17-2059-01-052-3820 Work Charged Staff-General	0.65
2	17-4210-01-001-0172 Headquarters Establishment-General	0.78
3	17-4210-01-110-4221 Special Plan Assistance-General	0.83
4	17-4210-02-110-0288 Hospital & Dispensaries-General	1.70
5	17-4210-03-001-0172 Headquarters Establishment-General	0.53
6	17-4210-03-105-0738 Assam Medical College, Dibrugarh-General.	1.14
7	17-4210-03-105-0741 Guwahati Medical College, Guwahati-General	5.37
8	17-4210-03-200-2970 Directorate of AYUSH (Headquarter Establishment)-General	0.18
9	30-2215-01-799-0291 Miscellaneous Public Works Advances-General	782.24
10	30-4215-02-799-0291 Miscellaneous Public Works Advances-General	164.90
11	38-2225-02-277-4918 Umbrella Scheme for Education of ST Students-General	6.00
12	44-4552-00-212-2780 Construction of Road from Banmali Tiniali to Rangagath Tiniali with RCC Bridge No. 8/2 on Mohmara Ali- General	1.00
13	62-4801-01-800-5797 Ujjwal DISCOM Assurance Yojna (UDAY)-General	50.00
14	62-4801-06-800-4168 Externally Aided Project(ADB)-General	258.46
15	62-6801-00-800 Other Loans to Electricity Boards-General	2.62
16	62-6801-00-800-3074 APDRP-General	9.50
17	63-2711-01-799-0291 Miscellaneous Public Works Advances-General	0.70
18	64-3054-80-799-0291 Miscellaneous Public Works Advances-General	1,815.55
19	64-5054-04-799-0291 Miscellaneous Public Works Advances-General	8.37
20	67-2401-00-119-5675 Pradhan Mantri Krishi Seechayee Yojna (PMKSY)-Per Drop More Crop-General	0.48
21	70-3451-00-102-6341 Upgradation of standard of Administration-Award of 13 th Finance Commission- Sixth Schedule (Pt. I) Areas	7.68
22	76-2225-02-001-0823 Tribal Research Institute (H.Q. Establishment)- Sixth Schedule (Pt. I) Areas	0.17
23	76-2402-00-102-1136 Bamboo Plantation/Regeneration- Sixth Schedule (Pt. I) Areas	1.05
24	76-2402-00-102-1144 Terracing with Water Distribution/Harvesting- Sixth Schedule (Pt. I) Areas	1.22
25	76-2402-00-103-1143 Land Improvement- Sixth Schedule (Pt. I) Areas	1.34
26	76-2406-01-070-0121 Building- Sixth Schedule (Pt. I) Areas	1.37
27	76-2406-01-070-5545 Infrastructure Development - Sixth Schedule (Pt. I) Areas	5.95
28	76-2406-01-101-1240 Amenities to Forest Staff & Laborer- Sixth Schedule (Pt. I) Areas	0.49
29	76-2406-01-800-0708 Other Works- Sixth Schedule (Pt. I) Areas	1.51
30	76-2406-02-112 Public Gardens- Sixth Schedule (Pt. I) Areas	3.21
31	76-2406-02-112-2869 Recreation park at Diphu & Hamren- Sixth Schedule (Pt. I) Areas	0.45
32	76-3054-03-337-0189 Maintenance and Repairs- Sixth Schedule (Pt. I) Areas	1.72
33	76-4059-01-101-0121 Buildings (Public Works)- Sixth Schedule (Pt.I) Areas	1.56
34	76-4552-00-212-5348 Scheme under Non Lapsable Central Pool of Resource (NLCPR)- Sixth Schedule (Pt. I) Areas	1.25
35	76-4552-00-244-4504 Projects & Scheme for Karbi Anglong Autonomous Territorial Council as per MOS (KAATS Package)- Sixth Schedule (Pt. I) Areas	19.33

Appendix 2.4 (Concluded)

1	2		3
36	76-4552-00-800-0800	Other Expenditure- Sixth Schedule (Pt. I) Areas	4.13
37	76-4552-00-800-5348	Provision for State Share of Non Lapsable Central Pool of Resource (NLCPR) Project- Sixth Schedule (Pt. I) Areas	1.54
38	76-5054-03-337-3805	Road Works (One Time ACA)- Sixth Schedule (Pt. I) Areas	34.66
39	76-5054-04-010-1963	Rural Roads MNP- Sixth Schedule (Pt. I) Areas	15.54
40	76-5054-04-337-1536	Works- Sixth Schedule (Pt. I) Areas	5.19
41	77-2406-01-800-0800	Other Expenditure- Sixth Schedule (Pt. I) Areas	0.75
42	77-2415-06-004-1308	Silvicultural Works- Sixth Schedule (Pt.I) Areas	0.18
43	77-4552-00-800-5348	Provision for State Share of Non Lapsable Central Pool of Resource (NLCPR) Project- Sixth Schedule (Pt. I) Areas	9.26
44	77-5054-04-010-1538	District Roads (ARIASP)(WBP)- Sixth Schedule (Pt. I) Areas	3.23
45	77-5054-04-337	Road Works- Sixth Schedule (Pt.I) Areas	2.07
46	78-2202-02-053	Maintenance of Buildings- Sixth Schedule (Pt.I) Areas	0.88
47	78-2202-02-110-0223	Other Miscellaneous Charges- Sixth Schedule (Pt. I) Areas	12.17
48	78-2225-02-800-2971	Administration Grants for Bodoland Territorial Council (BTC)- Sixth Schedule (Pt. I) Areas	2.07
49	78-2230-03-796-1727	Establishment of ITIs- Sixth Schedule (Pt. I) Areas	0.65
50	78-4552-00-226-2957	Additional Package for Bodoland Territorial Autonomous Council Development (BTAD)- Sixth Schedule (Pt.I) Areas	15.26
51	78-4552-00-226-4346	Upgradation of NT Road through Ramfal Bil Bazar to All weather Road with Conversion of Bridge into RCC Bridge (International Border Area)- Sixth Schedule (Pt. I) Areas	0.63
52	78-4552-00-226-4801	Raising Strengthening of existing Embankment with A/E Measure on L/B of River Saralbanga Patgoan to Khalsai- Sixth Schedule (Pt. I) Areas	4.01
53	78-4552-00-800-5348	Provision for State Share of Non Lapsable Central Pool of Resource (NLCPR) Project- Sixth Schedule (Pt. I) Areas	62.86
Total			3,334.38

Appendix 2.5
(Reference: Paragraph 2.2.5)
Excess Expenditure 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 is 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.

Appendix-2.5 (Concluded)

1	2	3	4	5
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.
2013-14	5-Grants	Revenue Voted -23, 40 and 64 Capital Voted -55 and 78	1,499.89	C&AG's Report placed before the House on 31-03-2015. Not yet discussed by PAC.
2014-15	5-Grants 1-Appropriation	Revenue Voted -23 30 and 72 Capital Voted -55 and 78 Capital Charged - Public Debt and Servicing of Debt	3,801.63	C&AG's Report placed before the House on 18-07-2016. Not yet discussed by PAC.
2015-16	3 Grants	Revenue Voted – 30 Capital Voted – 76 and 77	243.77	C&AG's Report placed before the House on 10-03-2017. Not yet discussed by PAC.
Total			10,004.29	

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

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	2	3	4	5	6
Revenue (Charged)					
1	Appropriation – Head of State	6.86	5.91	0.95	0.53
2	3- Administration of Justice	61.23	52.36	8.87	1.90
3	55- Forestry & Wild Life	0	0	0	0.36
Total for Revenue (Charged)		68.09	58.27	9.82	2.79
Revenue (Voted)					
4	1- State Legislature	71.28	58.43	12.85	7.39
5	3- Administration of Justice	309.66	209.96	99.70	2.44
6	5- Sales Tax and Other Taxes	143.89	107.51	36.38	4.05
7	6- Land Revenue & Land Ceiling	343.79	215.21	128.58	3.71
8	8- Excise and Prohibition	68.90	51.15	17.75	0.40
9	9- Transport Services	258.99	193.56	65.43	8.21
10	13- Treasury and Accounts Administration	99.55	77.90	21.65	0.45
11	14- Police	3942.64	2893.47	1049.17	65.44
12	15- Jails	74.58	67.96	6.62	6.21
13	16- Stationery and Printing	41.81	37.66	4.15	9.09
14	17- Administrative and Functional Buildings	284.25	256.66	27.59	0.65
15	18- Fire Services	141.88	105.78	36.10	0.10
16	19- Vigilance Commission and Others	436.91	199.57	237.34	1.13
17	20- Civil Defence and Home Guards	197.06	186.97	10.09	1.79
18	21- Guest Houses, Government Hostels etc.	23.55	22.91	0.64	20.43
19	22- Administrative Training	11.69	7.08	4.61	0.43
20	26- Education (Higher)	2270.05	1786.34	483.71	51.60
21	27- Art & Culture	131.73	107.93	23.80	32.25
22	29- Medical and Public Health	3646.87	2943.91	702.96	169.95
23	31- Urban Development (Town & Country Planning)	165.52	134.25	31.27	81.18
24	33- Residential Buildings	7.74	6.83	0.91	0.10
25	34- Urban Development (Municipal Administration Department)	262.39	50.31	212.08	11.26
26	35- Information and Publicity	56.65	45.28	11.37	2.00
27	36- Labour and Employment	150.30	92.74	57.56	0.73
28	38- Welfare of Scheduled Caste/ Scheduled Tribes & Other Backward Classes etc.	1158.92	624.65	534.27	34.61
29	39- Social Security, Welfare and Nutrition	1192.92	957.32	235.60	44.79
30	43- Co-operation	154.32	122.65	31.67	1.11
31	45- Census, Surveys and Statistics	56.31	30.68	25.63	0.36
32	48- Agriculture	1375.60	736.80	638.80	26.59
33	49- Irrigation	491.89	397.95	93.94	1.86
34	51- Soil and Water Conservation	85.23	49.55	35.68	49.35
35	52- Animal Husbandry	304.41	223.88	80.53	3.93
36	53- Dairy Development	32.56	22.82	9.74	1.50
37	54- Fisheries	61.03	59.70	1.33	17.17
38	55- Forestry and Wildlife	769.26	451.83	317.43	17.61

Appendix-2.6 (Concluded)

1	2	3	4	5	6
39	56- Rural Development (Panchayat)	2000.74	663.36	1337.38	9.50
40	57- Rural Development	4046.67	2263.11	1783.56	141.56
41	58- Industries	188.25	98.46	89.79	5.00
42	59- Village and Small Industries, Sericulture and Weaving	326.43	182.46	143.97	3.99
43	63- Water Resources	298.50	249.54	48.96	19.58
44	65- Tourism	27.80	26.47	1.33	4.22
45	67- Horticulture	46.57	20.62	25.95	5.03
46	69- Scientific Services and Research	35.30	22.14	13.16	0.56
47	71- Education (Elementary, Secondary etc.)	11773.32	9313.46	2459.86	238.35
48	74- Sports and Youth Services	101.56	95.71	5.85	38.28
49	76- Hill Areas Department (KAAC)	823.64	680.45	143.19	10.86
50	77- Hill Areas Department (NCHAC)	413.10	354.56	58.54	10.43
51	78- Welfare of Plain Tribes & Backward Classes (BTC)	2629.79	1816.76	813.03	9.25
Total for Revenue (Voted)		41535.80	29324.30	12211.50	1176.48
A.	Total for Revenue (Charged + Voted)	41603.89	29382.57	12221.32	1179.27
Capital (Charged)					
NIL					
Capital (Voted)					
52	1- State Legislature	57.59	24.44	33.15	0.82
53	14- Police	73.53	28.84	44.69	3.89
54	17- Administrative & Functional Buildings	408.51	176.16	232.35	30.50
55	30- Water Supply and Sanitation	1512.30	1097.35	414.95	599.85
56	33- Residential Buildings	45.10	19.65	25.45	4.79
57	44- North Eastern Council Schemes	1092.49	360.90	731.59	17.00
58	49- Irrigation	1097.16	211.06	886.10	34.28
59	58- Industries	177.24	133.26	43.98	6.78
60	63- Water Resources	1761.37	472.75	1288.62	241.42
61	64- Roads & Bridges	2121.80	1527.34	594.46	410.00
62	65- Tourism	31.12	17.65	13.47	1.04
63	73- Urban Development (GDD)	620.75	373.38	247.37	103.22
Total for Capital (Voted)		8998.96	4442.78	4556.18	1453.59
B.	Total for Capital (Charged + Voted)	8998.96	4442.78	4556.18	1453.59
Grand Total (A+B)		50602.85	33825.35	16777.50	2632.86

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

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description (Head Details)	Re appropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	4	2015	Elections II. State Plan and Non Plan Schemes 103 Preparation and Printing of Electoral Rolls {0144} District Establishment (NTA Voted)	335.48	(-) 24.48
2	14	2055	Police II State Plan and Non Plan 001 Direction and Administration {172} Headquarters Establishment (NTA Voted)	2,065.11	(-) 844.73
3	39	2235	Social Security, Welfare & Nutrition II State Plan and Non Plan Schemes 02 Social Welfare 800 Other Expenditure 2127 Anganwadi Workers/Helpers Enhancement (NTA Voted)	5,106.21	(-) 2114.77
4	65	3452	Tourism II. State Plan and Non Plan Schemes 80 General 104 Promotion and Publicity 1440 Tourist Information and Publicity (NTA Voted)	1,000.00	(-)76.39

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

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description	Re appropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	3	2014	Administration of Justice II. State Plan and Non Plan Schemes 102 High Courts {0152} Establishment (NTA Charged)	25.00	(-)754.18
2	4	2015	Elections II. State Plan and Non Plan Schemes 103 Preparation and Printing of Electoral Rolls {0144} District Establishment (TA Voted) 105 Charges for Conduct of Elections to Parliament (TA Voted)	20.92 24.16	(-) 128.96 (-) 378.24
3	9	3056	Inland Water Transport II. State Plan and Non-Plan Schemes 001 Direction and Administration {5772} Assam Inland Water Transport Development Society [827] EAP for IWT Development (NTA Voted)	1,599.99	(-) 1,600.00
4	14	2055	Police II State Plan and Non-plan Schemes 001 Direction and Administration {0433} Police Range (NTA Voted) 003 Education and Training 0435 Police Training College (NTA Voted) 0440 Assam Police Academy (Training) (NTA Voted) 101 Criminal Investigation and Vigilance 0442 Criminal Investigation Department (NTA Voted) 0443 Special Branch (NTA Voted) 0445 Special Branch (BIEO) (NTA Voted) 104 Special Police 0446 Armed Police Battalions (NTA Voted) 109 District Police 0449 New Police Stations & Outposts (NTA Voted) 0454 River Police (NTA Voted) 0464 Police Guards for SBI Branch (NTA Voted) 0472 Raising of Additional Platoons (NTA Voted) 1015 Checking of Bangladeshi Infiltration 491 Reimbursable from Government of India (NTA Voted) 901 Checking of Bangladeshi Infiltration (NTA Voted) 3191 General Security Related Expenditure	25.00 65.38 3.00 46.00 102.00 23.00 300.30 10.00 23.78 2.00 5.00 25.28 14.00	(-) 246.06 (-) 163.47 (-) 144.71 (-) 378.16 (-) 6438.01 (-) 84.92 (-) 23927.97 (-) 190.64 (-) 3369.39 (-) 423.07 (-) 1169.75 (-) 1202.28 (-) 4062.49

			641 Deployment of Central and Other Police Force (NTA Voted)	10.99	(-) 204.10
			110 Village Police 0474 Village Police/Village Defence Organisation (NTA Voted)	5.00	(-) 602.34
		2055	975 Fixed Remuneration for VD (NTA Voted)	4.25	(-) 628.65
			111 Railway Police 0475 Supervising Staff (NTA Voted)	27.00	(-) 119.81
			0476 Crime Police (NTA Voted)	10.00	(-) 106.57
			0477 Order Police (NTA Voted)	5.00	(-) 93.81
			113 Welfare of Police Personnel 0478 Police Hospital (NTA Voted)	10.00	(-) 327.85
			114 Wireless and Computers 0480 Wireless and Computer (NTA Voted)	118.84	(-) 5236.65
			800 Other Expenditure 0482 Relief Operation in Connection with Disturbance 924 Raising of New Battalion (NTA Voted)	99.00	(-) 2199.62
			934 Operation against Militant, Raising of Assam Commando Battalion at Mandakata (NTA Voted)	72.75	(-) 508.84
			935 Battalion for ONGC (Re-imbursable from ONGC) (NTA Voted)	6.00	(-) 954.59
			0483 New Indian Reserve Battalions (NTA Voted)	30.00	(-) 25131.71
			0484 Special Task Force (NTA Voted)	9.00	(-) 272.89
5	36	2230	Labour and Employment II. State Plan and Non Plan Schemes 01 Labour 102 Working Conditions and Safety 0901 Inspector of Factories Headquarters Establishment (NTA Voted)	1.50	(-)26.70
6	48	2401	Crop Husbandry II. State Plan and Non Plan Schemes 104 Agricultural Farms 0284 Agriculture Farming Corporation (NTA Voted)	6.84	(-)41.12
			107 Plant Protection 0208 Plant Protection Campaign (NTA Voted)	10.02	(-)20.29
			1054 Pest Surveillance (NTA Voted)	14.26	(-)116.86
			109 Extension and Farmers' Training 1079 National Agricultural Extension Project (NTA Voted)	7.86	(-)242.81

Appendix-2.8 (Concluded)

Sl. No.	Grant No.	Head of Account	Description	Re appropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
	48	2401	Crop Husbandry 113 Agricultural Engineering 0044 Agriculture Implements (NTA Voted)	1.04	(-)89.95
			1091 Micro Water Shed (NTA Voted)	2.59	(-)22.33
		2435	Other Agricultural Programmes II. State Plan and Non Plan Schemes 01 Marketing and Quality Control 102 Grading and Quality Control Facilities 3133 Development of Quality control Agmark Grading (NTA Voted)	6.95	(-)11.27
7	56	2015	Elections II. State Plan and Non Plan Schemes 109 Charges for Conduct of Election to 1350 State Election Commission (NTA Voted)	42.60	(-)72.21
8	58	4885	Other Capital Outlay on Industries and Minerals II. State Plan and Non Plan Schemes 60 Others 800 Other Expenditure 5991 Construction of Assam Type Building at Top Floor of Udyog Bhawan (NTA Voted)	29.99	(-)29.99
			5992 Upgradation of Existing Industrial Estate at Senchowa, Nagaon (PH-I) (NTA Voted)	104.68	(-)104.68
9	71	2202	General Education II. State Plan and Non Plan Schemes 01 Elementary Education 001 Direction and Administration 0172 Headquarters Establishment (NTA Voted)	12.04	(-)55.57

Appendix-2.9
(Reference: Paragraph 2.2.10)

Statement of various grants/appropriations in which savings of ₹ five crore and above occurred but no part of which had been surrendered during 2016-17

(₹ in crore)			
SI No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
1	2	Council of Ministers (Revenue Voted)	6.53
2	3	Administration of Justice (Revenue Charged)	10.76
3	5	Sales Tax & Other Taxes (Revenue Voted)	40.43
4	6	Land Revenue & Land Ceiling (Revenue Voted)	132.30
5	7	Stamps and Registration (Revenue Voted)	12.42
6	8	Excise and Prohibition (Revenue Voted)	18.15
7	9	Transport Services (Revenue Voted) (Capital Voted)	73.64 16.59
8	13	Treasury and Accounts Administration (Revenue Voted)	22.10
9	14	Police (Revenue Voted) (Capital Voted)	1114.61 48.57
10	15	Jails (Revenue Voted)	12.83
11	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	28.23 262.85
12	18	Fire Services (Revenue Voted)	36.20
13	20	Civil Defence and Home Guards (Revenue Voted)	11.88
14	21	Guest Houses, Government Hostels etc. (Revenue Voted)	21.07
15	23	Pension & Other Retirement Benefits (Revenue Voted) (Revenue Charged)	1090.74 14.11
16	25	Miscellaneous General Services (Revenue Voted)	458.16
17	26	Education (Higher Education) (Revenue Voted)	535.31
18	27	Art and Culture (Revenue Voted)	56.06
19	29	Medical & Public Health (Revenue Voted) (Capital Voted)	872.90 90.80
20	30	Water Supply and Sanitation (Capital Voted)	1014.80
21	33	Residential Buildings (Capital Voted)	30.24
22	34	Urban Development (Municipal Administration Department) (Revenue Voted)	223.34
23	35	Information and Publicity (Revenue Voted)	13.37
24	36	Labour and Employment (Revenue Voted)	58.29

Appendix-2.9 (Contd..)

1	2	3	4
25	38	Welfare of Scheduled Casts/Scheduled Tribes and Other Backward Classes (Revenue Voted)	568.89
26	40	Sainik Welfare and Other Relief Programme (Revenue Voted)	15.74
27	41	Natural Calamities (Revenue Voted)	331.06
28	42	Social Services (Revenue Voted)	30.10
29	43	Co-operation (Revenue Voted)	32.78
30	44	North Eastern Council Schemes (Revenue Voted)	25.47
31	48	Agriculture (Revenue Voted) (Capital Voted)	665.38 53.12
32	49	Irrigation (Revenue Voted) (Capital Voted)	95.80 920.37
33	51	Soil and Water Conservation (Revenue Voted) (Capital Voted)	85.04 18.35
34	52	Animal Husbandry (Revenue Voted) (Capital Voted)	84.47 53.37
35	53	Dairy Development (Revenue Voted)	11.25
36	54	Fisheries (Revenue Voted)	18.49
37	55	Forestry & Wild Life (Revenue Voted)	335.04
38	58	Industries (Revenue Voted) (Capital Voted)	94.79 50.76
39	59	Handloom, Textile and sericulture (Revenue Voted) (Capital Voted)	147.97 8.32
40	60	Cottage Industries (Revenue Voted)	9.87
41	61	Mines and Minerals (Revenue Voted)	8.44
42	62	Power (Electricity) (Capital Voted)	14.61
43	63	Water Resources (Revenue Voted) (Capital Voted)	68.54 1530.03
44	64	Roads and Bridges (Capital Voted)	1004.45
45	65	Tourism (Revenue Voted) (Capital Voted)	5.55 14.51
46	66	Compensation and Assignment to Local Bodies and Panchayat Raj (Revenue Voted)	42.08
47	67	Horticulture (Revenue Voted)	30.98
48	Public Debt and Servicing of debt	(Revenue Charged) (Capital Charged)	245.57 2786.52

Appendix-2.9 (Concluded)

1	2	3	4
49	68	Loans to Government Servants (Capital Voted)	105.52
50	69	Scientific Services and Research (Revenue Voted)	13.72
51	70	Hill Areas (Revenue Voted)	46.20
52	71	Education (Elementary, Secondary etc.) (Revenue Voted)	2698.20
53	72	Relief and Rehabilitation (Revenue Voted)	37.22
54	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	73.06 350.58
55	74	Sports and Youth Services (Revenue Voted)	44.13
56	76	Hill Areas Department (Karbi Anglong Autonomous Council) (Revenue Voted)	154.05
57	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Revenue Voted)	68.97
58	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Revenue Voted) (Capital Voted)	822.28 141.49
Total			20,290.41

Appendix-2.10
(Reference: Paragraph 2.2.10)
Details of saving of ₹ five crore and above not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Revenue/Capital	Savings	Surrendered	Saving which remained to be surrendered
1	2	3	4	5	6
1	1-State Legislature	(Revenue Voted)	20.24	7.90	12.34
		(Capital Voted)	33.97	10.33	23.64
2	3-Administration of Justice	(Revenue Voted)	102.14	10.50	91.64
3	4- Elections	(Revenue Voted)	21.48	10.93	10.55
4	11-Secretariat and Attached Offices	(Revenue Voted)	551.68	29.10	522.58
5	12-District Administration	(Revenue Voted)	33.42	1.66	31.76
6	19-Vigilance Commission and Others	(Revenue Voted)	238.47	0.30	238.17
7	37-Food Storage and Warehousing and Civil Supplies	(Revenue Voted)	277.36	264.66	12.70
8	44-North Eastern Council Schemes	(Capital Voted)	748.59	56.15	692.44
9	56-Rural Development (Panchayat)	(Revenue Voted)	1346.88	1271.01	75.87
10	62-Power (Electricity)	(Revenue Voted)	72.79	0.56	72.23
Total			3,447.02	1663.10	1,783.92

Appendix-2.11
(Reference: Paragraph 2.2.11)
Rush of Expenditure

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account	Total Expenditure	Expenditure incurred in March 2017	Percentage of Total Expenditure incurred during March 2017
1	4 - Elections	2015	99.29	80.24	80.81
2	7 - Stamps and Registration	2030	32.11	18.86	58.74
3	11 – Secretariat and Attached Offices	2052	2,162.45	1,351.68	62.51
4	14 – Police	4055	28.84	20.04	69.49
5	17 – Administrative and Functional Building	2059	256.66	135.43	52.77
6	27 – Art and Culture	2205	102.34	75.19	73.47
7	30 – Water Supply and Sanitation	4215	1,097.35	743.69	67.77
8	34 – Urban Development (Municipal Development Department)	6217	34.68	34.68	100.00
9	38 – Welfare and SC, ST and OBC	2225	624.64	475.51	76.13
10	43 – Cooperation	4425	10.10	10.10	100.00
11	52 – Animal Husbandry	4403	32.24	25.84	80.15
12	57 – Rural Development	2501	348.55	227.88	65.38
13	58 – Industries	2852	98.46	95.18	96.67
		4885	90.61	57.97	63.98
14	62 – Power (Electricity)	2801	418.01	251.35	60.13
15	65 – Tourism	3452	26.47	17.95	67.84
16	69 – Scientific Services and Research	3425	21.59	13.48	62.44
17	73 – Urban Development (GMDA)	4217	373.38	187.22	50.14
18	74 – Sports and Youth Services	2204	95.71	52.35	54.70
19	76 – Hill Areas Department (KAAC)	4711	15.43	11.03	71.48
20	77 – Hill Areas Department (NCHAC)	5054	30.23	19.27	63.74
Total			5999.14	3904.94	65.09

Appendix-2.12
(Reference: Paragraph 2.3.1)

Pending DCC bills for the years up to 2016-17

			(₹ in lakh)
Sl. No.	Department	No. of AC Bills	Amount
1	Administrative Reforms (Training)	1	0.39
2	Agriculture	1	1.02
3	Border Areas Development	25	2248.47
4	Chief Minister's Secretariat	3	1.70
5	Co-operation	1	0.15
6	Cultural Affairs	8	194.26
7	Education	36	8493.62
8	Election	110	2763.02
9	Excise	1	0.20
10	Finance	23	2522.00
11	Finance (Taxation)	11	28.48
12	Food & Civil Supplies	2	2602.66
13	General Administration	79	1733.15
14	Handloom & Textile	2	33.18
15	Health	16	7681.59
16	Hill Areas	9	278.77
17	Home	47	1728.74
18	Industry and Commerce	3	65.63
19	Information and Public Relations	4	2.30
20	Judicial	44	60.87
21	Labour and Employment	3	0.13
22	Minority Development	10	1231.51
23	Panchayat and Rural Development	132	3714.71
24	Pension & Public Grievances	4	6.63
25	Personnel	9	81.75
26	Planning & Development	33	2182.77
27	Political	1	0.23
28	Public Health Engineering	2	0.04
29	Public Works Department	7	2556.51
30	Revenue & Disaster Management	11	90.47
31	Revenue	300	3149.81
32	Sainik Welfare	1	3.00
33	Science, Technology and Environment	1	200.14
34	Secretariat Administration	127	3342.79
35	Sericulture	4	1.52
36	Social Welfare	18	3752.91
37	Sports & Youth Welfare	2	26.48
38	Tourism	4	541.00
39	Urban Development (Town & Country Planning)	2	156.20
40	Transport	7	96.95
41	Water Resources	6	0.72
42	Welfare of Plain Tribes and Backward Classes	26	5137.00
Total		1136	56713.47

Appendix- 2.13
(Reference: Paragraph 2.4)
Details of Personal Deposit Accounts Holder

Sl. No	Name of Treasuries	Name of the PDA Holder	Opening Balance (In ₹)	Closing Balance (In ₹)
1	Kamrup	Principal, Cotton College	2354603.73	2354603.73
2		Registrar, Guwahati High Court	595343.00	595343.00
3		Director of Library Service	74687.45	74687.45
4		District Officer, District Library	147401.50	147401.50
5		Engineer, i/c Central Workshop & Manager Industrial Estate, Bamunimaidam	548109.00	548109.00
6		State Home for Women & TCPC	7970.92	7970.92
7		Principal, Govt. College Art & Craft	41872.35	41872.35
8		Superintendent, Town Milk Supply	1044025.49	1044025.49
9		Principal, Regional Nursing College	68343.96	68343.96
10		Cottage Industries Training Institute	64699.48	64699.48
11		Principal, ITI	93739.97	93739.97
12		Principal, Assam Settlement & Survey School	12034.00	12034.00
13		CEO, Assam Khadi & Village Industries	14261.30	14261.30
14		DC's SRD Fund	91520.28	91520.28
15		Principal, Assam Engineering Institute	32503.00	32503.00
16		Managing Director, Central Store & Emporia	86501.19	86501.19
17		Principal, Guwahati Medical College	311372.95	311372.95
18		AIGP, O/o the DGP	103559.98	103559.98
19		Principal, Cotton Collegiate HSS	777.55	777.55
20	Barpeta	District Library, Barpeta	98143.50	98143.50
21	Hailakandi	Government Emporium	6211.28	6211.28
22		Government VMHS School	3278.72	3278.72
23		Lala TC	737.57	737.57
24		District Librarian	14735.00	14735.00
25		DC's SRD Fund	195305.35	195305.35
26		Municipal Board	567.97	567.97
Total			6012306.49	6012306.49

Appendix-3.1
(Reference: Paragraph 3.1)
Utilisation Certificates outstanding as on 31 March 2017

(₹ in crore)

Sl No.	Department	Year of payment of Grant	Total Grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Administrative Reforms (Training)	2004-05	1	0.01	1	0.01	0	0
		2005-06	1	0.02	0	0	1	0.02
		2006-07	1	0.02	0	0	1	0.02
		2009-10	1	0.01	0	0	1	0.01
		2013-14	1	0.19	0	0	1	0.19
		2015-16	2	0.11	0	0	2	0.11
		2016-17	2	3.55	0	0	2	3.55
		Total	9	3.91	1	0.01	8	3.90
2	Agriculture	2001-02	27	26.95	20	14.49	7	12.46
		2002-03	2	0.01	0	0	2	0.01
		2003-04	10	9.07	0	0	10	9.07
		2004-05	10	22.17	0	0	10	22.17
		2005-06	4	33.23	0	0	4	33.23
		2006-07	3	1.02	0	0	3	1.02
		2007-08	2	28.80	1	1.8	1	27.00
		2012-13	1	91.99	0	0	1	91.99
		2013-14	4	65.76	0	0	4	65.76
		2014-15	44	136.22	0	0	44	136.22
		2015-16	29	127.33	0	0	29	127.33
		2016-17	51	268.11	0	0	51	268.11
		Total	187	810.66	21	16.29	166	794.37
3	Animal Husbandry	2001-02	2	0.01	2	0.01	0	0
		2002-03	1	0.05	1	0.05	0	0
		2003-04	4	4.82	3	4.81	1	0.01
		2004-05	2	2.20	0	0	2	2.20
		2005-06	6	2.10	6	2.1	0	0
		2006-07	3	0.67	0	0	3	0.67
		2007-08	1	0.06	0	0	1	0.06
		2008-09	2	0.77	0	0	2	0.77
		2010-11	2	2.32	0	0	2	2.32
		2011-12	1	0.06	0	0	1	0.06
		2012-13	10	13.53	1	4.40	9	9.13
		2013-14	3	3.76	0	0	3	3.76
		2014-15	3	0.30	0	0	3	0.30
		2016-17	1	0.01	0	0	1	0.01
		Total	41	30.66	13	11.37	28	19.29
4	Assembly Secretariat	2014-15	19	0.29	19	0.29	0	0
		2015-16	21	0.43	21	0.43	0	0
		2016-17	29	0.40	0	0	29	0.40
		Total	69	1.12	40	0.72	29	0.40
5	Co-operation	2002-03	1	0.15	0	0	1	0.15
		2003-04	15	1.61	0	0	15	1.61
		2004-05	7	1.76	0	0	7	1.76
		2005-06	19	0.16	0	0	19	0.16
		2006-07	3	0.06	0	0	3	0.06
		2008-09	2	0.25	0	0	2	0.25
		2009-10	1	0.05	0	0	1	0.05
		2013-14	3	1.38	0	0	3	1.38
		2014-15	2	0.42	0	0	2	0.42
		2015-16	10	9.83	0	0	10	9.83
		2016-17	9	30.97	0	0	9	30.97
		Total	72	46.64	0	0	72	46.64

Appendix-3.1 (Contd..)

1	2	3	4	5	6	7	8	9	
6	Cultural Affairs	2001-02	13	0.30	0	0	13	0.30	
		2002-03	2	0.004	0	0	2	0.004	
		2003-04	12	2.73	0	0	12	2.73	
		2004-05	10	2.27	0	0	10	2.27	
		2005-06	7	0.13	0	0	7	0.13	
		2006-07	13	3.04	0	0	13	3.04	
		2007-08	20	7.01	0	0	20	7.01	
		2008-09	25	6.61	0	0	25	6.61	
		2009-10	44	33.26	0	0	44	33.26	
		2010-11	33	32.06	0	0	33	32.06	
		2011-12	35	22.44	0	0	35	22.44	
		2012-13	23	26.90	0	0	23	26.90	
		2013-14	6	1.84	0	0	6	1.84	
		2014-15	58	8.96	0	0	58	8.96	
		2015-16	21	1.08	0	0	21	1.08	
		2016-17	207	33.91	0	0	207	33.91	
			Total	529	182.544	0	0	529	182.544
7	Dairy Development	2002-03	1	0.85	0	0	1	0.85	
		2004-05	2	0.60	0	0	2	0.60	
		2006-07	2	0.40	0	0	2	0.40	
		2007-08	3	2.74	0	0	3	2.74	
		2008-09	2	0.29	0	0	2	0.29	
		2012-13	2	0.66	0	0	2	0.66	
		2013-14	4	4.23	0	0	4	4.23	
		2014-15	4	13.04	0	0	4	13.04	
		2015-16	4	0.99	0	0	4	0.99	
		2016-17	6	0.66	0	0	6	0.66	
			Total	30	24.46	0	0	30	24.46
8	Education	2001-02	1045	33.32	91	0.49	954	32.83	
		2002-03	926	29.34	501	6.23	425	23.11	
		2003-04	1619	37.02	1011	5.22	608	31.80	
		2004-05	2737	115.71	1974	107.54	763	8.17	
		2005-06	2274	137.74	1706	76.87	568	60.87	
		2006-07	2194	152.71	1748	80.29	446	72.42	
		2007-08	808	33.62	632	18.97	176	14.65	
		2008-09	474	21.95	377	18.43	97	3.52	
		2010-11	17	19.50	0	0	17	19.50	
		2011-12	32	38.01	0	0	32	38.01	
		2012-13	16	67.43	2	56.24	14	11.19	
		2013-14	158	849.41	92	440.67	66	408.74	
		2014-15	154	1270.92	12	865.18	142	405.74	
		2015-16	111	999.94	6	0.11	105	999.83	
		2016-17	156	1343.30	0	0	156	1343.30	
			Total	12721	5149.92	8152	1676.24	4569	3473.68
		9	Election	2004-05	1	0.12	0	0	1
2010-11	1			0.10	0	0	1	0.10	
Total	2			0.22	0	0	2	0.22	
10	Excise	2006-07	4	0.07	0	0	4	0.07	
		2014-15	1	0.04	0	0	1	0.04	
		2015-16	3	0.16	3	0.16	0	0	
		2016-17	1	0.08	0	0	1	0.08	
		Total	9	0.35	3	0.16	6	0.19	
11	Finance (Taxation)	2001-02	1	1.96	0	0	1	1.96	
		2002-03	7	6.30	0	0	7	6.30	
		2003-04	5	7.89	0	0	5	7.89	
		2004-05	10	7.98	0	0	10	7.98	
		2005-06	10	4.29	0	0	10	4.29	

Appendix-3.1 (Contd..)

1	2	3	4	5	6	7	8	9
		2006-07	8	7.80	0	0	8	7.80
		2007-08	5	8.94	0	0	5	8.94
		2008-09	47	18.04	34	1.29	13	16.75
		2010-11	257	151.20	117	23.30	140	127.90
		2011-12	150	237.28	61	54.77	89	182.51
		2012-13	202	493.97	75	149.50	127	344.47
		2013-14	36	63.53	16	26.82	20	36.71
		Total	738	1009.18	303	255.68	435	753.50
12	Finance (Economic Affairs)	2013-14	136	160.39	80	65.37	56	95.02
		2014-15	600	832.84	209	505.19	391	327.65
		2015-16	20	426.07	1	292.56	19	133.51
		2016-17	18	357.37	0	0	18	357.37
		Total	774	1776.67	290	863.12	484	913.55
13	Finance	2003-04	5	4.62	4	4.06	1	0.56
		2004-05	7	7.84	7	7.84	0	0
		2005-06	12	10	5	4.57	7	5.43
		2008-09	1	0.07	0	0	1	0.07
		2016-17	0	0	0	0	0	0
		Total	25	22.53	16	16.47	9	6.06
14	Fisheries	2001-02	1	0.10	0	0	1	0.10
		2003-04	3	0.08	0	0	3	0.08
		2004-05	8	3.00	0	0	8	3.00
		2005-06	2	0.04	0	0	2	0.04
		2006-07	4	0.72	0	0	4	0.72
		2007-08	1	0.20	0	0	1	0.20
		2011-12	1	0.28	0	0	1	0.28
		2013-14	3	10.28	0	0	3	10.28
		2014-15	14	14.68	3	0.29	11	14.39
		2015-16	8	7.62	0	0	8	7.62
		2016-17	25	22.59	0	0	25	22.59
		Total	70	59.59	3	0.29	67	59.30
		15	Food & Civil Supplies	2006-07	11	1.63	0	0
2010-11	1			0.15	0	0	1	0.15
2011-12	1			0.25	1	0.25	0	0
2012-13	3			0.83	0	0	3	0.83
2013-14	4			0.63	1	0.25	3	0.38
2014-15	6			30.90	1	11.87	5	19.03
2016-17	4			3.00	0	0	4	3.00
Total	30			37.39	3	12.37	27	25.02
16	Forest	2008-09	4	3.48	0	0	4	3.48
		Total	4	3.48	0	0	4	3.48
17	General Administration	2001-02	1	0.01	0	0	1	0.01
		2006-07	1	0.001	0	0	1	0.001
		2008-09	2	0.15	0	0	2	0.15
		2009-10	2	0.11	2	0.11	0	0
		2010-11	1	0.35	0	0	1	0.35
		2011-12	2	0.61	0	0	2	0.61
		2012-13	10	9.30	0	0	10	9.30
		2013-14	89	43.53	27	13.28	62	30.25
		2014-15	146	111.07	4	40	142	71.07
		2015-16	24	37.53	1	0.06	23	37.47
		2016-17	55	83.78	0	0	55	83.78
Total	333	286.441	34	53.45	299	232.991		
18	Guwahati Development	2003-04	1	0.1	0	0	1	0.1
		2004-05	4	11.27	0	0	4	11.27
		2005-06	5	10.47	0	0	5	10.47
		2006-07	8	15.08	7	0.30	1	14.78
		2007-08	26	28.40	17	28.38	9	0.02
		2008-09	7	11.28	1	0.22	6	11.06

Appendix-3.1 (Contd..)

1	2	3	4	5	6	7	8	9		
		2010-11	4	2.59	0	0	4	2.59		
		2013-14	1	20.00	0	0	1	20.00		
		2014-15	1	0.12	1	0.12	0	0		
		2015-16	1	11.91	0	0	1	11.91		
		2016-17	11	393.55	0	0	11	393.55		
		Total	69	504.77	26	29.02	43	475.75		
19	Handloom & Textile	2001-02	1	0.60	0	0	1	0.60		
		2002-03	62	11.23	57	3.00	5	8.23		
		2003-04	75	16.99	72	2.96	3	14.03		
		2004-05	13	5.51	7	0.59	6	4.92		
		2005-06	9	7.78	0	0	9	7.78		
		2006-07	4	0.07	0	0	4	0.07		
		2007-08	1	0.02	0	0	1	0.02		
		2011-12	1	0.94	0	0	1	0.94		
		2012-13	2	2.25	0	0	2	2.25		
		2013-14	2	10.46	0	0	2	10.46		
		2015-16	11	0.85	0	0	11	0.85		
		2016-17	1	35.79	0	0	1	35.79		
		Total	182	92.49	136	6.55	46	85.94		
		20	Health	2003-04	11	3.12	2	3.01	9	0.11
				2004-05	4	4.11	2	3.86	2	0.25
2005-06	8			3.08	3	2.59	5	0.49		
2006-07	60			12.7	42	12.44	18	0.26		
2007-08	68			75.07	52	72.55	16	2.52		
2008-09	179			156.06	96	142.76	83	13.30		
2009-10	1			2.25	1	2.25	0	0		
2010-11	8			86.61	4	3.61	4	83		
2011-12	2			1.60	1	1.50	1	0.10		
2012-13	17			181.18	9	110.87	8	70.31		
2013-14	31			351.48	6	117.83	25	233.65		
2014-15	2			1.53	0	0	2	1.53		
2015-16	39			841.41	0	0	39	841.41		
2016-17	83			1162.01	0	0	83	1162.01		
Total	513			2882.21	218	473.27	295	2408.94		
21	Hill Areas	2004-05	5	0.77	0	0	5	0.77		
		2007-08	8	0.55	0	0	8	0.55		
		2008-09	21	12.35	0	0	21	12.35		
		2009-10	1	0.48	0	0	1	0.48		
		2010-11	15	5.54	0	0	15	5.54		
		2011-12	4	0.53	0	0	4	0.53		
		2013-14	1	0.20	0	0	1	0.20		
		2014-15	33	8.82	0	0	33	8.82		
		2015-16	42	7.43	0	0	42	7.43		
		2016-17	86	50.41	2	2.90	84	47.51		
		Total	216	87.08	2	2.90	214	84.18		
22	Home	2005-06	4	1.21	2	0.15	2	1.06		
		2006-07	1	0.10	0	0	1	0.10		
		2011-12	5	1.32	0	0	5	1.32		
		Total	10	2.63	2	0.15	8	2.48		
23	Horticulture	2014-15	3	9.59	0	0	3	9.59		
		Total	3	9.59	0	0	3	9.59		
24	Industry & Commerce	2001-02	7	2.37	7	2.37	0	0		
		2002-03	71	12.76	67	12.43	4	0.33		
		2003-04	99	27.06	85	24.19	14	2.87		
		2004-05	19	22.12	18	12.12	1	10.00		
		2005-06	12	8.39	12	8.39	0	0		
		2006-07	18	3.51	18	3.51	0	0		
		2007-08	17	6.39	12	5.78	5	0.61		

Appendix-3.1 (Contd..)

1	2	3	4	5	6	7	8	9
		2008-09	16	10.40	14	9.85	2	0.55
		2010-11	2	1.74	0	0	2	1.74
		2011-12	4	11.89	0	0	4	11.89
		2012-13	4	2.24	3	2.15	1	0.09
		2013-14	8	43.07	2	0.80	6	42.27
		2014-15	21	57.51	20	53.51	1	4.00
		2015-16	14	25.09	0	0	14	25.09
		2016-17	10	46.99	0	0	10	46.99
		Total	322	281.53	258	135.1	64	146.43
25	Information & Technology	2009-10	1	0.52	0	0	1	0.52
		2010-11	1	39.05	0	0	1	39.05
		2012-13	6	16.61	0	0	6	16.61
		2013-14	19	38.21	1	1.22	18	36.99
		2014-15	8	17.35	0	0	8	17.35
		2016-17	15	38.91	0	0	15	38.91
				Total	50	150.65	1	1.22
26	Irrigation	2012-13	1	40.5	1	40.5	0	0
		2014-15	1	3.60	0	0	1	3.60
			Total	2	44.1	1	40.5	1
27	Judicial	2002-03	1	0.01	0	0	1	0.01
		2004-05	25	0.10	23	0	2	0.10
		2006-07	1	0.05	0	0	1	0.05
		2007-08	2	0.10	0	0	2	0.10
		2008-09	4	0.16	0	0	4	0.16
		2014-15	3	0.009	0	0	3	0.009
				Total	36	0.429	23	0
28	Labour & Employment	2006-07	1	10.00	0	0	1	10.00
		2007-08	10	0.15	0	0	10	0.15
		2009-10	1	40.00	0	0	1	40.00
		2013-14	9	18.45	0	0	9	18.45
		2014-15	1	8.45	0	0	1	8.45
		Total	22	77.05	0	0	22	77.05
29	Power	2001-02	1	4.55	1	4.55	0	0
		2003-04	5	146.15	1	15.39	4	130.76
		2004-05	2	0.43	2	0.43	0	0
		2005-06	2	14.31	2	14.31	0	0
		2006-07	4	86.56	2	86.23	2	0.33
		2007-08	2	0.76	2	0.76	0	0
		2010-11	1	0.18	0	0	1	0.18
		2011-12	2	1.28	0	0	2	1.28
		2012-13	1	0.78	0	0	1	0.78
		2013-14	1	0.84	0	0	1	0.84
		2015-16	3	0.46	0	0	3	0.46
		2016-17	15	668.10	0	0	15	668.10
		Total	39	924.40	10	121.67	29	802.73
30	Minority Development	2001-02	1	0.01	1	0.01	0	0
		2003-04	2	0.10	0	0	2	0.10
		2004-05	3	0.38	1	0.19	2	0.19
		2006-07	1	0.05	1	0.05	0	0
		2007-08	1	0.01	0	0	1	0.01
		2008-09	3	1.56	0	0	3	1.56
		2011-12	1	0.06	0	0	1	0.06
		2013-14	2	1.05	0	0	2	1.05
		2016-17	2	0.40	0	0	2	0.40
		Total	16	3.62	3	0.25	13	3.37
31	Municipal Administration	2004-05	9	23.91	0	0	9	23.91
		2005-06	10	26.03	0	0	10	26.03
		2006-07	6	3.83	0	0	6	3.83

Appendix-3.1 (Contd..)

1	2	3	4	5	6	7	8	9		
		2007-08	6	33.21	1	30.08	5	3.13		
		2008-09	3	4.33	2	4.21	1	0.12		
		2009-10	4	8.84	0	0	4	8.84		
		2010-11	2	3.03	0	0	2	3.03		
		2012-13	9	2.06	6	2.00	3	0.06		
		2013-14	1	1.50	0	0	1	1.50		
		2014-15	1	1.50	0	0	1	1.50		
		2015-16	1	1.00	0	0	1	1.00		
		2016-17	17	66.07	0	0	17	66.07		
		Total	69	175.31	9	36.29	60	139.02		
32	Panchayat & Rural Development	2001-02	8	1.18	0	0	8	1.18		
		2004-05	9	5.20	0	0	9	5.20		
		2007-08	8	19.56	1	0.02	7	19.54		
		2008-09	8	21.98	0	0	8	21.98		
		2010-11	16	89.67	0	0	16	89.67		
		2011-12	40	363.23	2	13.97	38	349.26		
		2012-13	1	1.22	0	0	1	1.22		
		2013-14	35	234.13	17	163.06	18	71.07		
		2014-15	32	421.31	4	9.81	28	411.50		
		2015-16	3	200.73	0	0	3	200.73		
		2016-17	93	547.17	0	0	93	547.17		
				Total	253	1905.38	24	186.86	229	1718.52
		33	Pension and Public Grievances	2015-16	1	60.00	1	60.00	0	0
Total	1			60.00	1	60.00	0	0		
34	Planning & Development	2005-06	5	5.02	2	4.52	3	0.50		
		2006-07	8	11.61	2	11.00	6	0.61		
		2007-08	1	0.15	1	0.15	0	0		
		2008-09	4	30.00	2	15.00	2	15.00		
		2010-11	3	1.61	0	0	3	1.61		
		2013-14	13	7.95	0	0	13	7.95		
		2014-15	43	56.32	1	4.34	42	51.98		
		2015-16	45	83.94	0	0	45	83.94		
		2016-17	112	231.31	0	0	112	231.31		
		Total	234	427.91	8	35.01	226	392.90		
35	Printing Stationery &	2014-15	1	0.13	1	0.13	0	0		
		Total	1	0.13	1	0.13	0	0		
36	Political	2003-04	6	0.40	6	0.40	0	0		
		2004-05	15	1.18	13	0.72	2	0.46		
		2005-06	2	0.25	1	0.10	1	0.15		
		2006-07	1	2.77	1	2.77	0	0		
		2008-09	7	4.05	0	0	7	4.05		
		2010-11	1	2.00	0	0	1	2.00		
		2015-16	3	2.29	0	0	3	2.29		
		2016-17	19	12.20	0	0	19	12.20		
				Total	54	25.14	21	3.99	33	21.15
37	Public Health Engineering	2012-13	1	0.01	1	0.01	0	0		
		2016-17	8	494.52	0	0	8	494.52		
		Total	9	494.53	1	0.01	8	494.52		
38	Public Works	2003-04	5	0.85	3	0.45	2	0.40		
		2004-05	1	1.32	1	1.32	0	0		
		2006-07	2	0.25	0	0	2	0.25		
		2007-08	1	6.16	0	0	1	6.16		
		2008-09	1	0.11	0	0	1	0.11		
		Total	10	8.69	4	1.77	6	6.92		
39	Revenue & Disaster Management	2003-04	9	0.77	1	0.22	8	0.55		
		2004-05	38	8.16	0	0	38	8.16		
		2005-06	19	4.23	0	0	19	4.23		

Appendix-3.1 (Contd..)

Appendices

1	2	3	4	5	6	7	8	9
		2006-07	81	11.62	5	0.41	76	11.21
		2007-08	10	0.53	0	0	10	0.53
		2008-09	48	8.88	48	8.88	0	0
		Total	205	34.19	54	9.51	151	24.68
40	Revenue	2001-02	2	0.10	0	0	2	0.1
		2002-03	9	1.46	0	0	9	1.46
		2003-04	19	5.80	1	0.22	18	5.58
		2004-05	12	3.88	0	0	12	3.88
		2005-06	2	0.11	0	0	2	0.11
		2006-07	3	0.10	0	0	3	0.1
		2008-09	1	0.010	0	0	1	0.01
		2009-10	1	0.010	0	0	1	0.01
		2010-11	3	0.46	0	0	3	0.46
		2011-12	1	1.00	0	0	1	1.00
		2013-14	14	11.17	0	0	14	11.17
		2014-15	1	3.16	0	0	1	3.16
		2015-16	35	22.55	0	0	35	22.55
		2016-17	317	631.36	0	0	317	631.36
		Total	420	681.17	1	0.22	419	680.95
41	Rural Development	2011-12	23	217.23	18	147.58	5	69.65
		2012-13	8	104.89	0	0	8	104.89
		2013-14	11	82.81	7	41.30	4	41.51
		2014-15	11	346.20	3	1.1	8	345.10
		2015-16	8	608.25	0	0	8	608.25
		2016-17	43	2047.09	0	0	43	2047.09
		Total	104	3406.47	28	189.98	76	3216.49
42	Science, Technology, Environment	2001-02	4	0.32	1	0.06	3	0.26
		2002-03	2	0.14	1	0.03	1	0.11
		2003-04	6	0.38	4	0.21	2	0.17
		2004-05	8	0.43	7	0.42	1	0.01
		2005-06	1	0.01	0	0	1	0.01
		2007-08	5	2.11	3	2.08	2	0.03
		2008-09	6	3.67	4	3.56	2	0.11
		2009-10	15	9.96	6	2.19	9	7.77
		2010-11	3	2.10	2	2	1	0.10
		2012-13	16	5.42	12	5.08	4	0.34
		2013-14	14	24.61	11	23.19	3	1.42
		2014-15	6	1.87	1	0.35	5	1.52
		2015-16	8	0.89	0	0	8	0.89
		2016-17	35	38.39	0	0	35	38.39
		Total	129	90.30	52	39.17	77	51.13
43	Secretariat Administration	2003-04	11	11.54	2	10.07	9	1.47
		2004-05	14	55.62	5	7.18	9	48.44
		2005-06	12	92.22	10	69.69	2	22.53
		2006-07	18	54.10	2	41.91	16	12.19
		2007-08	4	0.02	0	0	4	0.02
		2008-09	56	118.13	47	105.33	9	12.80
		2009-10	7	0.76	1	0.36	6	0.40
		2010-11	5	9.33	1	0.24	4	9.09
		2011-12	36	29.62	0	0	36	29.62
		2012-13	3	2.97	0	0	3	2.97
		2013-14	15	132.19	2	69.37	13	62.82
		2014-15	13	18.86	1	0.06	12	18.80
		2015-16	7	132.17	3	125.60	4	6.57
		2016-17	58	1863.77	0	0	58	1863.77
		Total	259	2521.30	74	429.81	185	2091.49
44	Sericulture	2001-02	15	1.19	3	0	12	1.19
		2002-03	1	0.0005	0	0	1	0.0005
		2003-04	94	0.28	41	0.08	53	0.20

Appendix-3.1 (Contd..)

1	2	3	4	5	6	7	8	9
		2004-05	33	1.30	21	0.05	12	1.25
		2005-06	13	7.42	0	0	13	7.42
		2006-07	19	0.14	7	0.02	12	0.12
		2007-08	50	27.59	0	0	50	27.59
		2008-09	27	37.15	0	0	27	37.15
		2009-10	5	9.04	0	0	5	9.04
		2010-11	1	0.43	1	0.43	0	0
		2011-12	2	0.03	1	0.01	1	0.02
		2014-15	4	2.01	0	0	4	2.01
		2015-16	2	3.10	0	0	2	3.10
		2016-17	3	7.77	0	0	3	7.77
		Total	269	97.4505	74	0.59	195	96.8605
45	Social Welfare	2001-02	43	4.78	7	0.04	36	4.74
		2002-03	6	0.38	0	0	6	0.38
		2003-04	33	8.71	6	0.04	27	8.67
		2004-05	52	18.60	4	0.11	48	18.49
		2005-06	26	4.18	2	0.13	24	4.05
		2006-07	42	19.41	10	0.84	32	18.57
		2007-08	143	114.58	28	83.92	115	30.66
		2008-09	96	110.15	7	0.93	89	109.22
		2009-10	11	206.93	0	0	11	206.93
		2010-11	7	24.21	6	22.20	1	2.01
		2011-12	23	333.67	11	249.57	12	84.10
		2012-13	18	69.64	6	28.50	12	41.14
		2013-14	29	67.91	19	54.20	10	13.71
		2014-15	93	509.04	39	167.48	54	341.56
		2015-16	120	523.89	0	0	120	523.89
		2016-17	150	682.96	0	0	150	682.96
				Total	892	2699.04	145	607.96
46	Sports & Youth Welfare	2001-02	14	0.05	14	0.05	0	0
		2002-03	4	0.03	4	0.03	0	0
		2003-04	18	0.32	17	0.31	1	0.01
		2004-05	22	2.02	22	2.02	0	0
		2005-06	23	0.37	22	0.36	1	0.01
		2006-07	21	3.24	20	3.22	1	0.02
		2007-08	13	0.67	13	0.67	0	0
		2008-09	6	0.09	5	0.08	1	0.01
		2010-11	21	19.44	0	0	21	19.44
		2011-12	48	11.05	1	1.00	47	10.05
		2012-13	26	17.22	23	10.50	3	6.72
		2013-14	72	10.87	45	7.64	27	3.23
		2014-15	25	29.71	16	22.83	9	6.88
		2015-16	5	1.52	0	0	5	1.52
		2016-17	8	5.53	0	0	8	5.53
		Total	326	102.13	202	48.71	124	53.42
47	Stamp Registration &	2006-07	3	0.003	3	0.003	0	0
		Total	3	0.003	3	0.003	0	0
48	Tourism	2003-04	1	0.05	0	0	1	0.05
		2004-05	1	0.06	0	0	1	0.06
		2005-06	4	1.14	0	0	4	1.14
		2006-07	1	0.90	1	0.9	0	0
		2007-08	1	0.10	0	0	1	0.10
		2009-10	7	3.00	0	0	7	3.00
		2010-11	12	10.67	0	0	12	10.67
		2011-12	1	0.23	0	0	1	0.23
		2012-13	8	8.43	0	0	8	8.43
2013-14	2	1.42	0	0	2	1.42		

Appendix-3.1 (Concluded)

1	2	3	4	5	6	7	8	9
		2014-15	30	13.52	0	0	30	13.52
		2015-16	4	0.22	0	0	4	0.22
		2016-17	28	46.13	0	0	28	46.13
		Total	100	85.87	1	0.90	99	84.97
49	Town & Country Planning	2001-02	6	4.03	0	0	6	4.03
		2002-03	1	0.20	0	0	1	0.20
		2003-04	12	7.94	0	0	12	7.94
		2004-05	7	2.89	0	0	7	2.89
		2005-06	21	23.85	0	0	21	23.85
		2006-07	5	5.13	0	0	5	5.13
		2007-08	15	20.79	4	16.36	11	4.43
		2008-09	29	30.14	21	24.44	8	5.70
		2009-10	3	1.15	0	0	3	1.15
		2010-11	21	5.86	0	0	21	5.86
		2011-12	2	1.38	0	0	2	1.38
		2012-13	11	2.32	0	0	11	2.32
		2013-14	5	1.51	0	0	5	1.51
		2014-15	11	9.88	0	0	11	9.88
		2015-16	1	1.17	0	0	1	1.17
		2016-17	77	338.79	0	0	77	338.79
		Total	227	457.03	25	40.80	202	416.23
50	Transport	2002-03	2	1.66	0	0	2	1.66
		2003-04	4	0.45	3	0.20	1	0.25
		2004-05	2	6.02	1	2.66	1	3.36
		2005-06	1	1.49	0	0	1	1.49
		2006-07	7	8.66	3	1.63	4	7.03
		2007-08	2	2.18	1	1.35	1	0.83
		2011-12	2	2.76	1	0.55	1	2.21
		2014-15	2	6.35	1	0.35	1	6.00
		2015-16	1	0.17	0	0	1	0.17
		2016-17	7	0.67	0	0	7	0.67
		Total	30	30.41	10	6.74	20	23.67
51	Urban Development	2013-14	4	1.26	0	0	4	1.26
		2014-15	1	0.28	1	0.28	0	0
		2016-17	1	1.42	0	0	1	1.42
		Total	6	2.96	1	0.28	5	2.68
52	Water Resources	2014-15	1	72.30	0	0	1	72.30
		2016-17	3	163.44	0	0	3	163.44
		Total	4	235.74	0	0	4	235.74
53	Welfare of Plain Tribes & Backward Classes	2001-02	108	21.56	63	15.20	45	6.36
		2002-03	23	12.90	8	5.32	15	7.58
		2003-04	32	23.92	14	19.76	18	4.16
		2004-05	55	46.23	27	39.39	28	6.84
		2005-06	17	74.90	4	54.26	13	20.64
		2006-07	34	104.36	5	54.63	29	49.73
		2007-08	68	177.30	32	78.70	36	98.60
		2008-09	60	251.50	20	148.62	40	102.88
		2009-10	49	169.77	12	27.81	37	141.96
		2010-11	42	125.20	15	51.3	27	73.90
		2011-12	97	242.37	28	87.45	69	154.92
		2012-13	97	283.54	29	12.55	68	270.99
		2013-14	668	322.69	214	1.00	454	321.69
		2014-15	112	333.26	7	68.07	105	265.19
		2015-16	119	186.95	0	0	119	186.95
		2016-17	108	562.94	0	0	108	562.94
		Total	1689	2939.39	478	664.06	1211	2275.33
Grand Total			22417	30986.85	10776	6079.59	11641	24907.26

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 (Status of last three submitted accounts)		
						Year of accounts	Month of submission	Period of delay as of June of the year succeeding the accounting year*
1	2	3	4	5	6	7	8	9
1	Guwahati Metropolitan Development Authority, Guwahati	2012-13 to 2016-17	2013-14	2013-14	2008-09	2011-12	July 2014	Two years & one month
						2012-13	July 2014	One year & one month
						2013-14	July 2014	One month
						2014-15 to 2016-17	Not yet received	NA
2	Assam Agricultural University, Jorhat	2012-13 to 2016-17	2012-13	2010-11	Not intimated	2010-11	July 2013	Two years & one month
						2011-12	February 2017	Four years & eight months
						2012-13	February 2017	Three years & eight months
						2013-14 to 2016-17	Not yet received	NA
3	Assam Khadi and Village Industries Board, (AKVIB) Guwahati	2011-12 to 2015-16	2003-04	1998-99	Not intimated	2001-02	January 2015	12 years seven months
						2002-03	December 2015	12 years six months
						2003-04	December 2015	10 years six months
						2004-05 to 2016-17	Not yet received	NA

Appendix-3.2 (Contd...)

1	2	3	4	5	6	7	8	9
4	Assam Rural Infrastructure and Agricultural Service Society Programme, Guwahati	2012-13 to 2016-17	2015-16	2012-13	Not intimated	2013-14	May 2016	One year & eleven months
						2014-15	May 2016	Eleven months
						2015-16	May 2016	No delay
						2016-17	Not yet received	NA
5	Assam State Legal Services Authority, Guwahati	Under Section 19(2) of C&AG's DPC Act, 1971	2012-13	2012-13	2012-13	2010-11	January 2012	Seven months
						2011-12	November 2012	Five Months
						2012-13	November 2013	Five Months
						2013-14 to 2016-17	Not yet received	NA
6	Assam Human Rights Commission (AHRC)	Under Section 19(2) of C&AG's DPC Act, 1971	2014-15	2014-15	2012-13	2012-13	February 2014	Eight months
						2013-14	May 2016	One year & eleven months
						2014-15	May 2016	Eleven months
						2015-16 and 2016-17	Not yet received	NA
7	Assam State Road Board, Chandmari	2011-12 to 2015-16	2014-15	2011-12	Not intimated	2012-13	February 2017	Three years & eight months
						2013-14	February 2017	Two years & eight months
						2014-15	February 2017	One year & eight months
						2015-16 and 2016-17	Not yet received	NA
8	Assam Building & Other Construction Worker's Welfare Board (ABOCWWB)	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2012-13	Not intimated	2010-11	April 2012	Ten months
						2011-12	March 2014	One year nine months
						2012-13	March 2014	Nine months
						2013-14 to 2016-17	Not yet received	NA

Appendix-3.2 (Concluded)

1	2	3	4	5	6	7	8	9
9	Compensatory Afforestation Management Planning (CAMPA) Fund and Authority	Up to 2016-17	2013-14	2013-14	Not intimated	2011-12	July 2014	Two years one month
						2012-13	October 2015	Two years & four months
						2013-14	October 2015	One year & four months
						2014-15 to 2016-17	Not yet received	NA
Sixth Schedule Area								
10	North Cachar Hills Autonomous Council, Haflong	Sixth Schedule to the Constitution of India	2015-16	2013-14	2010-11	2013-14	January 2015	**
						2014-15	November 2016	
						2015-16	November 2016	
						2016-17	Not yet received	NA
11	Karbi Autonomous Council, Diphu	Sixth Schedule to the Constitution of India	2015-16	2015-16	2013-14	2013-14	July 2016	**
						2014-15	July 2016	
						2015-16	July 2016	
						2016-17	Not yet received	NA
12	Bodoland Territorial Council, Kokrajhar	Sixth Schedule to the Constitution of India	2015-16	2013-14	2013-14	2013-14	June 2015	One year***
						2014-15	July 2016	One year one month
						2015-16	July 2017	One year one month
						2016-17	Not yet received	NA

NA: Not Applicable

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

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

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

Appendix 3.3
(Reference: Paragraph 3.3)

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

Sl. No	Name of the Department	Name of the body/authority	Year (s) for which accounts had not been received	Total No. of pending annual accounts
1	2	3	4	5
1	Agriculture	Assam State Agricultural Marketing Board, Guwahati	2005-06 to 2016-17	12
2		Assam State Seed Certification Agency, Guwahati	2011-12 to 2016-17	6
3		Assam Agricultural University, Jorhat	2013-14 to 2016-17	4
4		Assam Rural Infrastructure and Agricultural Service Society Programme, Guwahati	2016-17	1
5		Assam Seeds Corporation Limited	2014-15 to 2016-17	3
6		Assam Agro-Industries Development Corporation Limited	2010-11 to 2016-17	7
7	Animal Husbandry	Assam Live Stock and Poultry Corporation Ltd	2016-17	1
8	Art & Culture Affairs	Anandoram Borooah Institute of Language, Art & Culture	2015-16 to 2016-17	2
9		Srimanta Sankardev Kalakshetra	2010-11 to 2016-17	7
10	Co-operation	Assam State Warehousing Corporation	2011-12 to 2016-17	6
11	Culture Affairs	Assam State Film (Finance & Development) Corp. Ltd	2012-13 to 2016-17	5
12	Education (Higher)	Guwahati University	2014-15 to 2016-17	3
13	Education (Secondary)	Rashtriya Madhyamik Siksha Abhiyan	2016-17	1
14	Education (Elementary)	Sarba Siksha Abhiyan	2016-17	1
15	Education (Technical)	Assam Institute of Management	2015-16 to 2016-17	2
16		Assam Science & Technology University	2015-16 to 2016-17	2
17	Education	Assam State Textbook Production and Publication Corporation Ltd	1993-94 to 2016-17	24
18	Fisheries	Assam Fisheries Development Corporation Limited	2012-13 to 2016-17	5
19	Forest	Assam State Biodiversity Board	2014-15 to 2016-17	3

Appendix 3.3 (Contd.....)

1	2	3	4	5
20	Forest	CAMPA(Compensatory Afforestation Fund Management and Planning Authority)	2014-15 to 2016-17	3
21	Guwahati Development	Guwahati Metropolitan Development Authority	2014-15 to 2016-17	3
22	Handloom Textile & Sericulture	Assam Apex Weavers & Artisan Co-operation Federation, Guwahati (ARTFED)	2014-15 to 2016-17	3
23		Assam Khadi & Village Industry Board, Guwahati	2004-05 to 2016-17	13
24		Assam Government Marketing Corporation Limited	2000-01 to 2016-17	17
25	Home	Assam Police Housing Corporation Limited	2013-14 to 2016-17	4
26	Hill Area	Assam Hills Small Industries Development Corp. Limited	1996-97 to 2016-17	21
27		DRDA, Diphu	2014-15 to 2016-17	3
28		DRDA, Haflong	2016-17	1
29		N.C. Hills Autonomous Council Dima Hasao, Haflong	2016-17	1
30		Karbi Analogous Autonomous Council, Diphu	2016-17	1
31	Health & Family Welfare	Dibrugarh University	2015-16 to 2016-17	2
32		National Health Mission	2016-17	1
33		Assam Arogya Nidhi, NHM	2016-17	1
34		AIDS Control Society, Assam	2016-17	1
35		Dr. B. Barooah Cancer Institute	2013-14 to 2016-17	4
36	Industries & Commerce	Assam Small Industries Development Corporation Limited	2014-15 to 2016-17	3
37		Assam Tea Corporation Limited	2012-13 to 2016-17	5
38		Assam State Fertilizers and Chemicals Limited	2010-11 to 2016-17	7
39		Ashok Paper Mill (Assam) Limited	2015-16 to 2016-17	2
40		Assam Spun Silk Mills Ltd	2014-15 to 2016-17	3
41		Assam Tanneries Ltd	1983-84 to 2016-17	34
42		Cachar Sugar Mills Ltd	2009-10 to 2016-17	8
43		Assam Polytex Ltd	1988-89 to 2016-17	29

Appendix 3.3 (Contd.....)

1	2	3	4	5
44	Industries & Commerce	Assam Conductors and Tubes Limited	2012-13 to 2016-17	5
45		Industrial Papers (Assam) Ltd	2001-02 to 2016-17	16
46		Assam Power Loom Development Corporation Limited	1994-95 to 2016-17	23
47		Pragjyotish Fertilizers and Chemicals Limited	2010-11 to 2016-17	7
48		Assam Industrial Development Corporation Ltd	2016-17	1
49		Assam Trade Promotion Organization	2016-17	1
50		Assam Syntax Ltd	2016-17	1
51		Fertichem Ltd	2016-17	1
52		Assam State Weaving and Manufacturing Company Ltd	2016-17	1
53		Information Technology	Assam Electronics Development Corporation Limited	2013-14 to 2016-17
54	Amtron Informatics (India) Limited		2012-13 to 2016-17	5
55	Irrigation	Assam State Minor Irrigation Development Corporation Ltd	2012-13 to 2016-17	5
56	Labour & Employment	Employment Generation Mission , Assam	2015-16 to 2016-17	2
57		Assam Building & Other Construction Workers Welfare Board	2013-14 to 2016-17	4
58	Legislative	Assam State Legal Services Authority	2013-14 to 2016-17	4
59	Minorities Welfare	Assam Minorities Development Board	2016-17	1
60		Assam Minorities Development & Finance Corporation Ltd.	1998-99 to 2016-17	19
61	Mines & Minerals	Assam Mineral Development Corporation Limited	2015-16 to 2016-17	2
62		Assam and Meghalaya Mineral Development Corporation Ltd	1984-85 to 2016-17	33
63	Political	Assam Human Rights Commission	2015-16 to 2016-17	2
64	Power	Assam Power Distribution Co Ltd	2016-17	1
65		Assam Power Generation Corporation Ltd	2016-17	1
66		Assam Electricity Grid Corporation Ltd	2016-17	1
67	PHED	National Rural Drinking Water Programme	2014-15 to 2016-17	3
68	P & RD	State Institute of Panchayat & Rural Development	2016-17	1
69		North East Rural Livelihood Project	2016-17	1

Appendix 3.3 (Concluded)

1	2	3	4	5
70	P & RD	Assam State Rural Livelihood Mission Society	2016-17	1
71	PWD (Road)	Assam State Road Board	2015-16 to 2016-17	2
72	Revenue & Disaster Management	Assam State Disaster Management Authority	2015-16 to 2016-17	2
73	Science & Technology	Assam Energy Development Agency, Guwahati	2011-12 to 2016-17	6
74		Assam Science Technology & Environmental Council, Guwahati	2014-15 to 2016-17	3
75	Secretariat Administration	Assam Infrastructure Financing Authority	2014-15 to 2016-17	3
76	Soil Conservation	Assam Plantation Crop Development Corporation Limited	1991-92 to 2011-12 & 2014-15 to 2016-17	24
77	Social Welfare	Omeo Kumar Das Institute of Social Change and Development	2014-15 to 2016-17	3
78	Sports & Youth Welfare	National Games Secretariat	2016-17	1
79	Transport	Assam State Transport Corporation	2015-16 to 2016-17	2
80	Tourism	Assam Tourism Development Corporation Ltd	2015-16 to 2016-17	2
81	Urban Development	Assam State Housing Board Development	2013-14 to 2016-17	4
82	Welfare of Plains Tribes & Backward Classes	Assam State Development Corporation for SC Ltd	2010-11 to 2016-17	7
83		Assam State Development Corporation for OBC Limited	2012-13 to 2016-17	5
84		Assam Plains Tribes Development Corporation Limited	2016-17	1
85		DRDA, Chirang	2016-17	1
86		DRDA, Kokrajhar	2016-17	1
87		DRDA, Udalguri	2016-17	1
88		DRDA, Baksa	2015-16 to 2016-17	2
89		Bodoland Territorial Council, Kokrajhar	2016-17	1
90		Assam Tribal Development Authority	2008-09 to 2016-17	9
Total				491

Appendix 3.4
(Reference: Paragraph 3.5)

**Summary of unspent balances kept in current account
in respect of seven DDOs as on 31 March 2017**

(₹ in lakh)

Sl No.	Name of DDOs	Current Bank Account Number	Status of funds kept in the Current Bank Account	
			Opening Balance as on 01-04-2016	Closing Balance as on 31-03-17
1	2	3	4	5
1	Welfare Officer, Zila Sainik Welfare Office, Kamrup, Amingaon	35177704574	0.50	1.26
2	Deputy Commissioner, Darrang, Mangaldai	33756386885, SBI Mangaldai Branch	1,510.63	1,510.63
3	DC, Kamrup, Amingaon	31381726174, SBI ICD, Amingaon	140.02	587.31
4	Circle Officer, Boko	315277260143, SBI Singra	Nil	3.88
5	Circle Officer, Chamaria	14590210000533, UCO Branch, Samaria	Nil	0.01
6	Commandant, 19 th AP (IR) Bn, Tengakhat, Dibrugarh	30439324548	Nil	1.74
7	DC, Bongaigaon	30959387369	1,171.09	1,371.02
Total			2,822.24	3,475.85

Appendix 3.5

(Reference: Paragraph 3.5)

**Summary of unspent balances kept in the form of different bank instruments
as well as Civil Deposit in respect of 11 DDOs
as on 31 March 2017**

(₹ in lakh)

SI No.	Name of Directorates	Money kept in different bank instruments including Civil Deposits			
		Opening Balance as on 1.4.2016	Addition during 2016-17	Total	Closing Balances as on 31.3.2017
1	2	3	4	5	6
1	Director of Secondary Education	42.23	1908.03	1950.26	1928.98
2	Director of Higher Education	679.26	109.04	788.30	750.15
3	Director of Technical Education	884.44	466.37	1350.81	1161.04
4	Director of Cultural Affairs	122.57	0.00	122.57	116.54
5	Directorate of Archaeology	9.50	0.00	9.50	1.02
6	Director of Welfare of Plain Tribes and Backward Classes	801.36	73.91	875.27	597.68
7	Director of Social Welfare	76.98	115.61	192.59	119.55
8	Director of Health Services	5.02	0.00	5.02	2.43
9	Director of Employment & Craftsman Training	3005.26	75.79	3081.05	2932.89
10	Director of Medical Education	150.81	15.13	165.94	104.50
11	DC, Karbi Anglong, Diphu	9.04	495.96	505.00	505.00
Grand Total				9,046.31	8,219.78

Appendix 3.6

(Reference: Paragraph 3.6)

Cases of discrepancies between bank pass book and cash book during 2015-16

(Amount in ₹)

SL. No.	Name of Department	Name of DDO	Amount as per cash book	Amount as per bank pass book	Differences, if any
1	Elementary Education	DEEO, Nagaon	86209888	86399055	189167
2		DEEO, Golaghat	16489551	14235565	2253986
3	Welfare of Plain Tribes and Backward Classes	SDWO, Guwahati	3185495	7339612	4154117
4	Secondary Education	Inspector of Schools, Kamrup (M)	4810064	5481783	671719
5		Inspector of Schools, Hailakandi	131	3151452	3151321
6		Inspector of Schools, Darrang	394200	437922	43722
7		Inspector of Schools, Nagaon	22592662	7820813	14771849
8		Inspector of Schools, Goalpara	82541	2028343	1945802
9	Technical Education	Director, Technical Education	92418834	68555621	23863213
10	Social Welfare	CDPO, Pachim Mangaldoi, ICDS Project, Darrang, Assam.	Not available	29287	29287
11		CDPO, Doboka, Nagaon, Assam.	20500	83384	62884
12	Urban Development	Managing Director, AUWSSB, Guwahati	14521000	7166000	7355000
13		Executive Engineer, Dhubri.	7500000	10330528	2830528
14		Chief Executive Officer, GMDA	652630	116043	536587
15	Public Health Engineering	Executive Engineer PHE, Bokakhat.	12644	Not available	12644
16	Hill Areas.	Principal Secretary, N.C. Hills Autonomous Council, Haflong	837319	343971	493348
17			10707557	1402359	9305198
18		Assistant Director, Sericulture, Dima Hasao, Haflong	175000	100184	74816
19	Health and Family Welfare (FW)	Additional Chief Medical and Health Office, Dibrugarh	946610	1044914	98304
20		Addl. Chief Medical & Health Officer, Sonitpur, Tezpur	77371	59809	17562
21			1375692	1701791	326099
22	Health and Family Welfare (ME)	Principal, Govt. Ayurvedic College, Jalukbari, Guwahati-14	17409	190032	172623
23	H&FW(G)	Jt. Director of Health Services, Dhemaji	43995	36434	7561
24	F&CS	Asstt. Dir. FCS & CA, Dhemaji	44921676	41826146	3095530
25	P&RD	DRDA, Morigaon	1677500	1215500	462000
26	Industries & Commerce	DICC, North Lakhimpur	4548606	5042267	493661
27	General Administration	Sub-Divisional Officer (Civil), Margherita	3040194	15871810	12831616
28		DC, Nalbari	186483	159412	27071
TOTAL			317445552	282170037	89277215