

**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year ended 31 March 2017**



**Government of Assam  
(Report No. 2 of 2018)**

**REPORT OF THE  
COMPTROLLER AND AUDITOR GENERAL OF INDIA  
ON  
STATE FINANCES**

**FOR THE YEAR ENDED 31 MARCH 2017**

**GOVERNMENT OF ASSAM  
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## Preface

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2017 has been prepared for submission to the Governor of Assam under Article 151 of the Constitution of India for being laid before the Legislature of the State.

Chapters I and II of the Report contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2017. Information has been obtained from the Government of Assam wherever necessary.

Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the current year.

The Report containing the findings of Performance audit and Compliance audit in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.





# **Executive Summary**



## Executive Summary

### 1. The Report

*Based on the audited accounts of the Government of Assam for the year ending March 2017, this report provides an analytical review of the Annual Accounts of the State Government. The report has three Chapters.*

**Chapter I** is based on the Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2017. It broadly presents and analyses the State Government's resources and their applications.

**Chapter II** is based on audit of Appropriation Accounts and reviews the allocative priorities of the State Government and the manner in which the allocated resources were managed by various Departments.

**Chapter III** gives an overview and status of the State Government's compliance with various financial rules, procedures and directives during 2016-17.

*The Report has 26 appendices containing additional data collated from several sources in support of the findings.*

### 2. Audit Findings

#### 2.1 Finances of the State Government

*During 2016-17, the State had achieved two out of three fiscal targets prescribed under Assam Fiscal Responsibility and Budget Management Act, 2011.*

*During the year, Fiscal Deficit as a percentage of GSDP was contained at 2.38 per cent i.e., within three per cent prescribed under the Act. The outstanding liabilities of the State stood at 18.54 per cent at the end of 2016-17 which was also well within the norms (28.50 per cent), prescribed under the Act. However, the State could not maintain Revenue Surplus during the year and had a Revenue Deficit of ₹ 143 crore.*

*During the current year, the State's Revenue Receipts recorded the growth of 15.93 per cent, which was more than that of GSDP (13.80 per cent).*

*About 33 per cent of the Revenue Receipts during 2016-17 came from State's own resources while Central Tax Transfers and Grants-in-Aid together contributed 67 per cent. This was indicative of the fact that the Government of Assam's fiscal position is largely influenced by the Tax Transfers and Grants-in-Aid from GOI.*

*During 2016-17, Revenue Receipts increased by ₹ 6,763 crore (16 per cent) from ₹ 42,457 crore in 2015-16 to ₹ 49,220 crore in 2016-17. The*

## ***Executive Summary***

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*Revenue Receipts at ₹ 49,220 crore was, however, lower by ₹ 16,960 crore than the assessment made in Medium Term Fiscal Plan (MTFP)<sup>1</sup> (₹ 66,180 crore). Revenue Expenditure increased significantly by ₹ 12,352 crore (33 per cent) from ₹ 37,011 crore in 2015-16 to ₹ 49,363 crore in 2016-17.*

*Capital Expenditure of the State increased significantly by 104 per cent (₹ 2,811 crore) from ₹ 2,691 crore in 2015-16 to ₹ 5,502 crore in 2016-17. However, its ratio to total expenditure stood at 9.94 per cent which was lower than combined average (13.60 per cent) of Special Category States.*

*Decrease in receipts of Public Debt by ₹ 1,596 crore (29 per cent) and increase in repayment of Public Debt by ₹ 74 crore (four per cent) during the year over the previous year showed improvement in the State's debt management.*

*The maturity profile of outstanding stock of public debt as on 31 March 2017 indicates that out of the outstanding public debt of ₹ 28,059.88 crore, 57.66 per cent (₹ 16,178.51 crore) is payable within the next seven years.*

*As on 31 March 2017, 181 projects were due to be completed by March 2017 which remained incomplete and in which an amount of ₹ 402.08 crore was blocked. Delay in completion of works/projects invites the risk of escalation in the cost of the works, besides the intended benefits from these projects do not reach the beneficiaries in the State.*

*The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.53 and 4.96 per cent in the last five years. However, the State Government's average interest outgo was in the range of 6.40 to 6.57 per cent during the corresponding period.*

*Cash Balances of the State Government at the end of the current year decreased by ₹ 1,304 crore from ₹ 10,056 crore in 2015-16 to ₹ 8,752 crore in 2016-17. The interest receipts against investment on cash balance was 8.84 per cent during 2016-17 which was higher than the interest paid at the rate of 6.57 per cent on its borrowings during the year.*

**(Chapter I)**

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<sup>1</sup> MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

## **2.2 Financial Management and Budgetary Control**

*Sound financial management requires advance planning and accurate estimation of revenue and expenditure. There were instances of excess expenditure or substantial savings with reference to provision made during the year, exhibiting weakness in expenditure monitoring and control.*

*During the year 2016-17, Government of Assam (GOA) incurred expenditure of ₹ 58,178.31 crore against the total grants and appropriations of ₹ 83,069.15 crore resulting in overall savings of ₹ 24,890.84 crore. The overall savings of ₹ 24,890.84 crore stood at 30 per cent of total grants and appropriations. This shows poor financial management by the State.*

*Against the overall savings of ₹ 24,890.84 crore, only an amount of ₹ 3,941.92 crore (15.84 per cent) were surrendered during 2016-17, of which ₹ 3,923.55 crore (99.53 per cent) were surrendered on the last day of the year i.e., 31 March 2017. Delay in surrender denied the utilisation of savings fund for other developmental purposes.*

*Excess expenditure over allocation amounting to ₹ 10,004.29 crore pertaining to years from 2002-03 to 2015-16 was yet to be regularized as of December 2017. The cases of excess expenditure over grants are serious matter and are in violation of the will of the Legislature. It is important that responsibility is fixed in this regard to discourage this practice.*

*Supplementary provision aggregating ₹ 2,632.86 crore obtained in 63 cases (₹ 10 lakh or more in each case) proved unnecessary as the expenditure under the respective heads was even less than the original budget provision.*

*At the close of the year 2016-17, there were 58 grants/ appropriations in which savings (₹ five crore and above in each grant) of ₹ 20,290.41 crore (77 per cent of the total savings) occurred but the concerned departments did not surrender the amount.*

*The total amount of Detailed Countersigned Contingent (DCC) bills received was only ₹ 105.88 crore against the amount of Abstract Contingent (AC) bills of ₹ 673.01 crore. This led to the outstanding balance on account of non-submission of DCC bills of ₹ 567.13 crore as on 31 March 2017. Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs.*

*Out of 54 COs, only eight carried out full reconciliation of departmental receipts figures and 24 carried out full reconciliation of departmental expenditure figures with those reflected in the books of Office of the Accountant General (Accounts & Entitlement), Assam. Reconciliation and verification of figures is an important tool of financial management. Failure to exercise/adhere to the codal provisions*

## ***Executive Summary***

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*and executive instructions not only facilitates misclassifications of the expenditure but also defeats the very objectives of budgetary process.*

*The Accountant General (A&E), Assam called for reasons for savings/excesses in respect of 1,654 sub-heads/sub sub-heads. Explanation for variations in respect of 1,405 sub heads/sub sub-heads were not received and in respect of 49 sub-heads/sub sub-heads incomplete information was received. Furnishing of explanations by the departments in respect of savings/excesses would show true and fair view of Accounts.*

*Excessive/unnecessary of re-appropriation of funds was also observed. Unrealistic budgetary allocations resulting in substantial savings, unnecessary supplementary grants and expenditure without provisions pointed to poor budget management.*

**(Chapter II)**

### **2.3 Financial Reporting**

*State Government's compliance with various rules, procedures and directives was unsatisfactory as 11,641 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 24,907.26 crore paid to 53 departments of the State Government during the period from 2001-02 to 2016-17 were in arrears. Non-submission of Utilization certificates is fraught with the risk of misappropriation.*

*Delays figured in submission of annual accounts by some of the Autonomous Bodies/Councils as 29 accounts were in arrears for periods ranging from one to 151 months.*

*491 annual accounts of 90 PSUs, Government Bodies and Authorities were also in arrears.*

*Delay in finalization of accounts carries the risk of financial irregularities going undetected apart from violation of the provisions of the respective legislations under which the Bodies were constituted.*

**(Chapter III)**

**Chapter - I**  
**Finances of the State Government**





## Chapter I Finances of the State Government

### Profile of Assam

Assam is a Special Category State and is situated in the North-East region of India bordering seven States viz., Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya and West Bengal and two countries viz., Bangladesh and Bhutan. With a geographical area of 78,438 sq. kms *i.e.*, about 2.4 *per cent* of country's total geographical area, Assam is home to 2.58 *per cent* population of the Country.

As indicated in *Appendix 1.1 (Part-D)*, the State's population increased from 2,66,55,528 in 2001 to 3,11,69,272 in 2011 recording a decadal growth of 16.93 *per cent*. The percentage of population below the poverty line at 31.9 *per cent* was higher than the all India average of 21.9 *per cent*.

State's Gross Domestic Product (GSDP) at current prices increased from ₹ 2,26,276 crore in 2015-16 to ₹ 2,57,510 crore in 2016-17 (Base year – 2011-12) recording a growth of 13.80 *per cent*. The State's literacy rate increased from 63 *per cent* (as per 2001 census) to 72.2 *per cent* (as per 2011 census) which was marginally lower than all India Average of 73 *per cent*. State's per capita income at current prices also increased from ₹ 60,526 in 2015-16 to ₹ 67,620 in 2016-17. General and financial data relating to the State are given in *Appendix 1.1 (Part-D)*, *Appendix 1.3* and *Appendix 1.5*.

### Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the State's economy as it indicates the standard of living of the State's population.

The trends in the annual growth of India's Gross Domestic Product (GDP) and Assam's GSDP at current prices are indicated in **Table 1.1**.

**Table 1.1: Trends in growth of GDP and GSDP**

(₹ in crore)

| Year  | 2012-13   | 2013-14     | 2014-15     | 2015-16         | 2016-17         |
|---|-----------|-------------|-------------|-----------------|-----------------|
| India's GDP<br>Base Year (2011-12)                      | 99,44,013 | 1,12,33,522 | 1,24,45,128 | 1,36,82,035     | 1,51,83,709     |
| Growth rate of GDP over<br>previous year (In per cent)  | 13.82     | 12.97       | 10.79       | 9.94            | 10.98           |
| State's GSDP<br>Base Year (2011-12)                     | 1,56,864  | 1,77,745    | 1,95,723    | 2,26,276<br>(P) | 2,57,510<br>(Q) |
| Growth rate of GSDP over<br>previous year (In per cent) | 9.56      | 13.31       | 10.11       | 15.61           | 13.80           |

Source of data: Central Statistics Office (CSO) and Department of Economics and Statistics, Assam

**During 2016-17, the State achieved higher growth rate of GSDP (13.80 per cent) than the projection of Fourteenth Finance Commission (10.88 per cent) and also higher than all India average.**

## 1.1 Introduction

This chapter is based on the audit of Finance Accounts and makes an assessment of the fiscal position of the Government of Assam as on 31 March 2017.

It provides a broad perspective of the finances of the Government of Assam for the year 2016-17 and analyses critical changes observed in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years.

The structure and form of Government accounts have been explained in *Appendix 1.1 (Part-A)* and the layout of the Finance Accounts is depicted in *Appendix 1.1 (Part-B)*. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are also shown in *Appendix 1.1 (Part-C)*.

### 1.1.1 Summary of Current Year's Fiscal Transactions

**Table 1.2** presents the summary of the State Government's fiscal transactions during the current year (2016-17) *vis-à-vis* the previous year. *Appendix 1.2* provides details of receipts and disbursements as well as overall fiscal position during the current year *vis-à-vis* the previous year.

Table 1.2: Summary of Current Year's Fiscal Operations

(₹ in crore)

| Receipts                  |  |                  | Disbursements    |  |           |           |                  |
|---------------------------|--|------------------|------------------|--|-----------|-----------|------------------|
| 2015-16                   | --   | 2016-17          | 2015-16          | --   | 2016-17   |           |                  |
|                           |  |                  |                  |  | Non-Plan  | Plan      | Total            |
| 1                         | 2  | 3                | 4                | 5  | 6         | 7         | 8                |
| <b>Section-A: Revenue</b> |  |                  |                  |  |           |           |                  |
| 42,457.70                 | Revenue Receipts                             | 49,219.81        | 37,011.41        | Revenue Expenditure                          | 35,929.09 | 13,433.63 | 49,362.72        |
| 10,106.50                 | Tax Revenue                                  | 12,079.56        | 12,656.03        | General Services                             | 15,561.75 | 1,561.44  | 17,123.19        |
| 2,741.57                  | Non-Tax Revenue                              | 4,353.13         | 17,740.36        | Social Services                              | 14,254.36 | 8,418.78  | 22,673.14        |
| 16,784.88                 | Share of Union Taxes/Duties                  | 20,188.64        | 6,239.86         | Economic Services                            | 6,000.41  | 2,913.62  | 8,914.03         |
| 12,824.75                 | Grants from Government of India              | 12,598.48        | 375.16           | Grants-in-Aid/Contributions                  | 112.57    | 539.79    | 652.36           |
| <b>Section-B: Capital</b> |  |                  |                  |  |           |           |                  |
| Nil                       | Miscellaneous Capital Receipts               | Nil              | 2,690.91         | Capital Outlay                               | 231.83    | 5270.25   | 5,502.08         |
| 510.09                    | Recoveries of Loans and Advances             | 18.60            | 260.09           | Loans and Advances disbursed                 | 271.06    | 228.32    | 499.38           |
| 5,497.99                  | Public Debt Receipts                         | 3,901.71         | 1,968.90         | Repayment of Public Debt                     | *         | *         | 2,042.63         |
| Nil                       | Contingency Fund                             | Nil              | Nil              | Contingency Fund                             | Nil       | Nil       | Nil              |
| 15,702.12                 | Public Account Receipts                      | 19,977.59        | 15,647.26        | Public Account disbursement                  | *         | *         | 17,015.81        |
| Nil                       | Closing overdraft from Reserve Bank of India | Nil              | Nil              | Opening overdraft from Reserve Bank of India | Nil       | Nil       | Nil              |
| 3,467.13                  | Opening Balance                              | 10,056.46        | 10,056.46        | Closing Balance                              | *         | *         | 8,751.55         |
| 67,635.03                 | <b>Total</b>                                 | <b>83,174.17</b> | <b>67,635.03</b> | <b>Total</b>                                 | NA        | NA        | <b>83,174.17</b> |

\*Finance Accounts do not contain these figures; NA: Not Applicable

Following were the significant changes during 2016-17 over the previous year:

- Revenue Receipts grew nearly by ₹ 6,763 crore (16 per cent) over the previous year. The increase was contributed by Tax Revenue by ₹ 1,974 crore (29 per cent), Non-Tax Revenue by ₹ 1,612 crore (24 per cent) and State's share Union Taxes and Duties by ₹ 3,404 crore (50 per cent). The increase was however, marginally offset by decrease in Grants-in-Aid from Government of India (GOI) by ₹ 227 crore (three per cent). **The Revenue Receipts at ₹ 49,220 crore was, however, lower by ₹ 16,960 crore than the assessment made in Medium Term Fiscal Plan (MTFP)<sup>1</sup> (₹ 66,180 crore).**

<sup>1</sup> MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

- The increase of ₹ 1,974 crore (20 per cent) in Tax Revenue in 2016-17 as compared to previous year was mainly on account of increase of taxes on Sales, Trade etc., by ₹ 1,258 crore, Taxes on Good and Passengers by ₹ 487 crore and State Excise by ₹ 156 crore. The Tax Revenue as a percentage of GSDP (4.69 per cent) was significantly lower than the assessment of 14th FC (7.56 per cent). It was also lower than the projections made by the State Government in its MTFP (6.96 per cent).
- The significant increase in Non-Tax Revenue in 2016-17 by ₹1,612 crore (59 per cent) over the previous year was mainly on account of increase in receipt of royalties on crude oil from GOI by ₹ 1,393 crore and Interest Receipts by ₹ 176 crore. Actual Non-Tax Revenue at ₹ 4,353 crore during 2016-17 was higher by ₹ 158 crore than the assessment of 14th FC (₹ 4,195 crore).
- The significant increase in receipt of State's share in Union Taxes and Duties by ₹ 3,404 crore (20 per cent) was mainly due to more assignment of net proceeds under Corporation Tax (₹ 1,198 crore), Union Excise Duties (₹ 928 crore), Taxes on Income other than Corporation Tax (₹ 844 crore), Service Tax (₹ 251 crore) and Customs (₹ 95 crore). However, decrease in receipt of Grants-in-Aid from GOI by ₹ 227 crore (two per cent) was mainly due to less allocation of funds for Non-plan Grants.
- Revenue Expenditure increased significantly by ₹ 12,352 crore (33 per cent) over the previous year. While 68 per cent (₹ 8,353 crore) of the increase was under Non-Plan heads, the remaining 32 per cent (₹ 3,999 crore) was under Plan heads.
- The major sectors that registered significant increases include Secretariat-General Services (₹ 1,948 crore), Police (₹ 435 crore) and Interest payment (₹ 346 crore) under General Services, Relief on Account of Natural Calamities (₹ 1,301 crore), Urban Development (₹ 652 crore), Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities (₹ 556 crore), Water Supply and Sanitation (₹ 323 crore) and Technical Education (₹ 103 crore) under Social Services and Food Storage and Warehousing (₹ 353 crore), Power (₹ 415 crore) and Roads and Bridges (₹ 868 crore) under Economic Services.
- Recoveries of Loans and Advances decreased by ₹ 491 crore (96 per cent) during the year whereas disbursement of Loans and Advances increased by ₹ 239 crore (92 per cent) during the same period.

- The decrease in receipts of Public Debt by ₹ 1,596 crore (29 per cent) and increase in repayment of Public Debt by ₹ 74 crore (four per cent) over the previous year showed improvement in the State's debt management.
- During 2016-17, both Public Account Receipts and Disbursement increased by ₹ 4,276 crore (27 per cent) and ₹ 1,369 crore (nine per cent), respectively over the previous year.
- Total inflow during 2016-17 was ₹ 73,119 crore against ₹ 64,167 crore in 2015-16 while total outflow during 2016-17 was ₹ 74,423 crore as against ₹ 57,578 crore in 2015-16 registering an increase of 14 per cent and 29 per cent respectively (Appendix 1.3).

### 1.1.2 Review of the fiscal situation

To support the State Government towards urgent fiscal correction, Thirteenth Finance Commission (13<sup>th</sup> FC) had worked out a fiscal consolidation roadmap for Assam requiring the State to eliminate Revenue Deficit and achieve Fiscal Deficit of three per cent of GSDP in each year of the award period (2011-15). Further, 14<sup>th</sup> FC also kept the target for the Fiscal Deficit-GSDP ratio as three per cent of GSDP only. Moreover, it stated that the State will be eligible for flexibility of 0.25 per cent over three per cent for any given year for which borrowing limits are to be fixed if their debt-GSDP ratio is less than or equal to 25 per cent in the preceding year.

For achieving fiscal consolidation, the State enacted Assam Fiscal Responsibility and Budget Management (AFRBM) Act in 2005 and amended subsequently in 2011. As per the amended Act 2011, the State Government was to eliminate Revenue Deficit by 2011-12 and maintain revenue balance or attain surplus thereafter and reduce Fiscal Deficit to three per cent of the estimated GSDP by 2010-11 and maintain the same level thereafter. Further, the Act also envisaged that the State Government would attain the total outstanding debt to GSDP ratio at 28.40 per cent in 2012-13 and maintain the same level in 2013-14. Further, the level of 28.50 per cent had to be maintained in 2014-15 and thereafter.

The performance of the State during 2016-17 in terms of key fiscal targets of the 14<sup>th</sup> FC set for selected variables as laid down in AFRBM (Amendment) Act, 2011 *vis-à-vis* achievements are given in **Table 1.3**.

**Table 1.3: Trends in major fiscal parameters/variables vis-à-vis projections for 2016-17**

| Fiscal variables  | 2016-17  |                            |   |            |
|---|--|----------------------------|---|------------|
|   | Targets as prescribed in AFRBM Act, 2011                                     | Assumptions made in Budget | Projections made in Medium Term Fiscal Plan | Actual     |
| Revenue Deficit (-) / Surplus (+)<br>(₹ in crore)                       | Eliminate Revenue Deficit by 2011-12 and attain Surplus thereafter.          | (+) 3,721                  | (+) 3,721                                   | (-) 142.91 |
| Fiscal Deficit (-)/ Surplus (+)<br>(In per cent of GSDP)                | Three per cent of GSDP by 2010-11 and to maintain the same level thereafter. | 2.97                       | 2.97  | 2.38       |
| Ratio of total outstanding debt of the Government to GSDP (In per cent) | 28.50 per cent<br>(In 2016-17)   | 18.80                      | 17.16                                       | 18.54      |

The above table indicated that the State had achieved two out of three AFRBM targets prescribed in the Act. During 2016-17, Fiscal Deficit as a percentage of GSDP was contained at 2.38 per cent i.e., within three per cent prescribed under the Act. The outstanding liabilities of the State stood at 18.54 per cent at the end of 2016-17 which was also well within the norms (28.50 per cent), prescribed under the Act. However, the State could not maintain Revenue Surplus during the year and had a Revenue Deficit of ₹ 143 crore.

14<sup>th</sup> FC however, recommended the State to maintain Revenue Surplus. Thus, the State should adopt measures to augment the revenue receipts and also to curtail the revenue expenditure to achieve surplus again on revenue account.

### 1.1.3 Budget Estimates and Actual

The budget papers presented by State Government provide descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates are indicative of the non-attainment and non-optimization of the desired fiscal objectives due to a variety of causes, some within the control of the Government and some beyond the control of the Government.

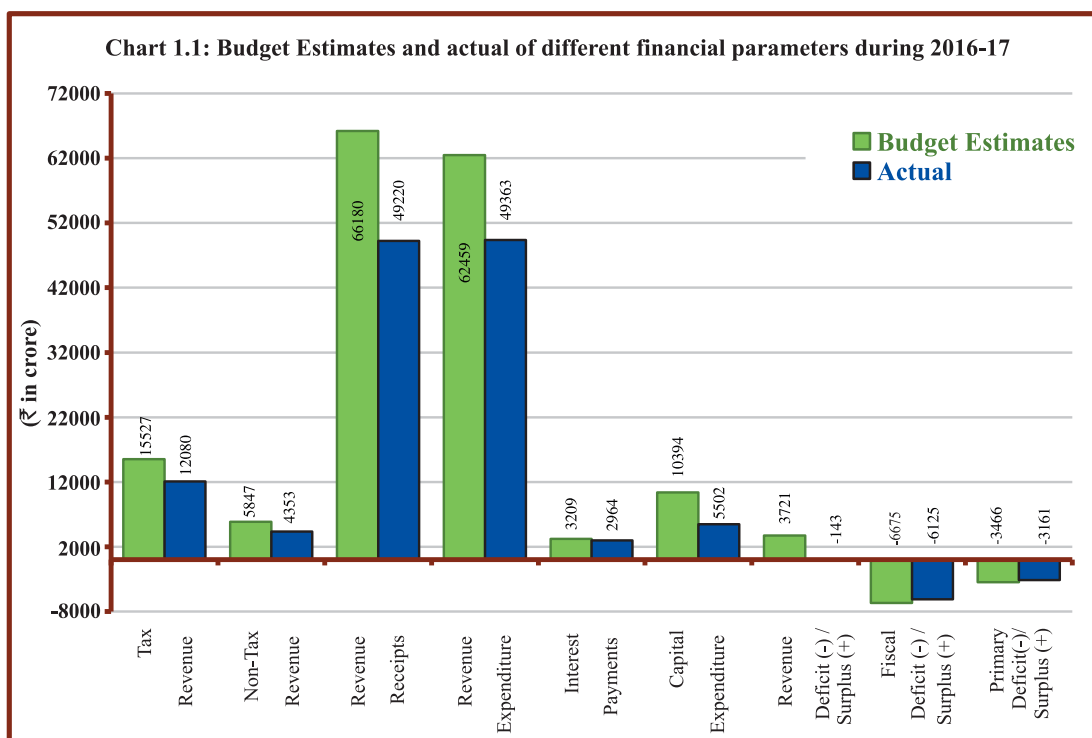
**Table 1.4** presents the consolidated picture of State Finances during 2015-16 (Actuals) and 2016-17 (Budget Estimates, Revised Estimates and Actual) whereas **Chart 1.1** shows the picture of Budget Estimates and Actual of different financial parameters for the year 2016-17.

**Table 1.4: Variation in Major items –2016-17 (Actual) over 2015-16 (Budget Estimates, Revised Estimates and Actual)**

(₹ in crore)

| Sl. No. | Parameters                       | 2015-16   | 2016-17               |                        |           |   |
|---------|----------------------------------|-----------|-----------------------|------------------------|-----------|---|
|         |                                  | Actual    | Budget Estimates (BE) | Revised Estimates (RE) | Actual    | Variation in Actual with respect to Actual of 2015-16 (In per cent) |
| 1       | Tax Revenue                      | 10,106    | 15,527                | 12,557                 | 12,080    | (+) 19.53   |
| 2       | Non-Tax Revenue                  | 2,741     | 5,847                 | 4,513                  | 4,353     | (+) 58.81   |
| 3       | Revenue Receipts                 | 42,457    | 66,180                | 59,008                 | 49,220    | (+) 15.93   |
| 4       | Non-Debt Capital Receipts        | 510       | 569                   | 558                    | 19        | (-) 96.27   |
| 5       | Revenue Expenditure              | 37,011    | 62,459                | 65,677                 | 49,363    | (+) 33.37   |
| 6       | Interest Payments                | 2,618     | 3,209                 | 3,209                  | 2,964     | (+) 13.22   |
| 7       | Capital Expenditure              | 2,691     | 10,394                | 11,936                 | 5,502     | (+) 104.46  |
| 8       | Disbursement of Loans & Advances | 260       | 571                   | 575                    | 499       | (+) 91.92   |
| 9       | Revenue Deficit/Surplus          | (+) 5,446 | (+) 3,721             | (-) 6,669              | (-) 143   | (-) 102.63  |
| 10      | Fiscal Deficit/Surplus           | (+) 3,005 | (-) 6,675             | (-) 18,622             | (-) 6,125 | (-) 303.83  |
| 11      | Primary Deficit/Surplus          | (+) 5,623 | (-) 3,466             | (-) 15,413             | (-) 3,161 | (-) 156.22  |

Source: Annual Financial Statement and Finance Accounts



- During 2016-17, both actual Revenue Receipts and actual Revenue Expenditure fell short of Budget Estimates by 22 per cent and 21 per cent respectively.



- During the current year the Tax Revenue of the State increased by ₹ 1,974 crore (20 per cent) over the previous year. However, the actual collection of Tax Revenue during the year decreased significantly by ₹ 3,447 crore (22 per cent) over the Budget Estimates which indicated that the projection for the Budget Estimates for Tax Revenue was unrealistic.
- Actual collection of Non-Tax Revenue increased by ₹ 1,612 crore (59 per cent) over the previous year. However, it fell short of Budget Estimates by ₹ 1,494 crore (26 per cent).
- Actual Revenue Expenditure increased significantly by ₹ 12,352 crore (33 per cent) during the current year over the previous year. However, it was lower by ₹ 13,096 crore (21 per cent) over the Budget Estimates.
- Actual Capital Expenditure of the State showed significant improvement during the year as it increased by 104 per cent (₹ 2,811 crore) over the previous year. However, it fell short of Budget Estimates by ₹ 4,892 crore (47 per cent).
- Against the estimated Revenue Surplus of ₹ 3,721 crore, the State ended up with the Revenue Deficit of ₹ 143 crore during the current year.
- Actual Fiscal Deficit improved with reference to the assessment made in the Budget during the year as against the estimated Fiscal Deficit of ₹ 6,675 crore, the state achieved the Fiscal Deficit of ₹ 6,125 crore.

**Table 1.4** also indicates that the State showed improvement on all three key fiscal parameters during 2016-17 with respect to Revised Estimates.

#### **1.1.4 Funds transferred to State Implementing Agencies outside the State Budget**

Government of India decided that from 1 April 2014, transfer of funds would be through the Consolidated Fund of the States and not directly to the implementing agencies.

Contrary to this decision, as per Public Management Finance System (PMFS) portal of Controller General of Accounts, GOI transferred ₹ 5,296.01 crore<sup>2</sup> directly to the State Implementing Agencies/Non-Government Organisation of Assam during last three years i.e., 2014-17 for implementation of various schemes/programmes in social and economic sectors critical for the human and social development.

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<sup>2</sup> 2014-15: ₹ 1,172.21 crore  
2015-16: ₹ 1,277.60 crore  
2016-17: ₹ 2,846.20 crore  
**Total ₹ 5,296.01 crore**

The State Government had little control over the receipt and utilisation of directly transferred GOI funds as the above funds were not routed through the Consolidated Fund of the State. Further, there was no data available to ascertain as to how much money was actually spent in any particular year on the earmarked schemes/programmes. Thus, such direct transfer was fraught with the risk of misutilisation of funds.

The Accountant General (A&E), Assam intimated (October 2017) the matter of direct transfer of funds to the Finance Department, Government of Assam. The action initiated from State level, if any, had not been communicated (October 2017).

### 1.1.5 Gender Budgeting

Gender Budgeting is a part of the Government of India's Policies and approach towards women. The Government of India, Ministry of Human Resource Development (MHRD) issued (October 2004) instructions and guidelines along with checklist to watch the modalities and performance of the Gender Budgeting which seeks to establish accountability and transparency in policy formulation and decision making. Gender Budget was incorporated in the State Budget as a significant statement highlighting the need to segregate budgetary allocations on the basis of gender under the demands for grants.

Gender Budget of the State (2016-17) disclosed that the expenditure was proposed to be incurred within the overall budget on schemes designed to benefit women under category 'A'<sup>3</sup> and category 'B'<sup>4</sup>. Test-check of records revealed that Gender Budget was prepared in 28 departments during the financial year 2016-17 involving an amount of ₹ 2,321.67 crore with a target to benefit 86.87 lakh women as detailed in *Appendix 1.4*.

Further analysis revealed that a performance report for the year 2015-16 (Allocated amount ₹ 5,103.38 crore against 28 departments) was required to be incorporated in the Gender Budget of 2016-17 to ascertain the effectiveness of the schemes targeted to benefit women. It was, however, noticed that no such report was incorporated in the Gender Budget of 2016-17.

On this being pointed out, Finance Department, GOA stated (August 2017) that the expenditure was incurred by the respective departments only and there was no monitoring cell in the Department to analyse the impact of Gender Budget.

Thus, in the absence of any performance reports/records including the actual expenditure incurred, the effectiveness of the schemes targeted to extend benefit to women under Gender Budgeting could not be ascertained in audit. Thus, the

<sup>3</sup> Budgetary allocations for schemes designed to benefit women to the extent of 100 per cent of allocation.

<sup>4</sup> Budgetary allocations for schemes designed to benefit women to the extent of 30 per cent of allocation.

Finance Department should insist upon the respective Departments to submit performance report of previous year along with the proposal for Gender Budget of current year.

## 1.2 Resources of the State

### 1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenue, Non-Tax Revenue, State's share of Union Taxes and Duties and Grants-in-Aid from GOI. Capital Receipts comprise miscellaneous Capital Receipts such as proceeds from disinvestments, recoveries of Loans and Advances, Debt Receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and Loans and Advances from GOI. Besides, the funds available in the Public Accounts after disbursement are also utilised by the Government to finance its Deficit. The components and sub-components of resources have been shown in Chart 1.2.

Chart 1.2: Components and sub-components of Resources

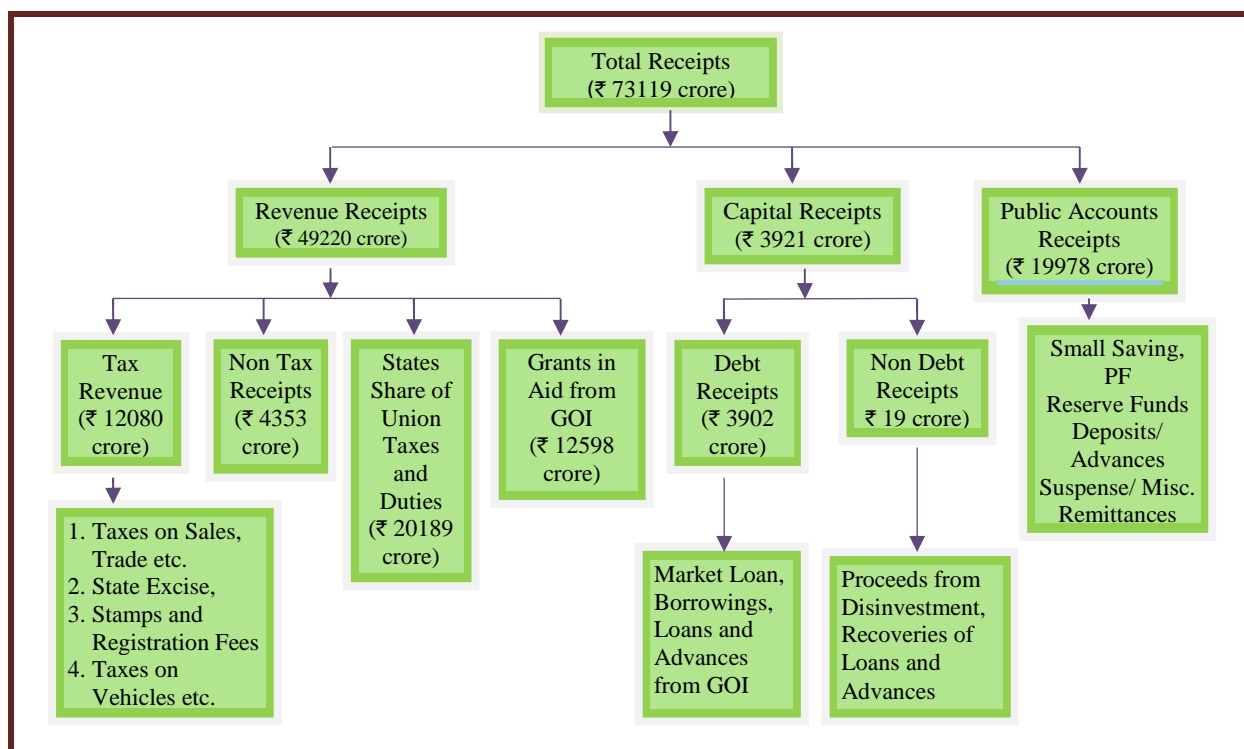
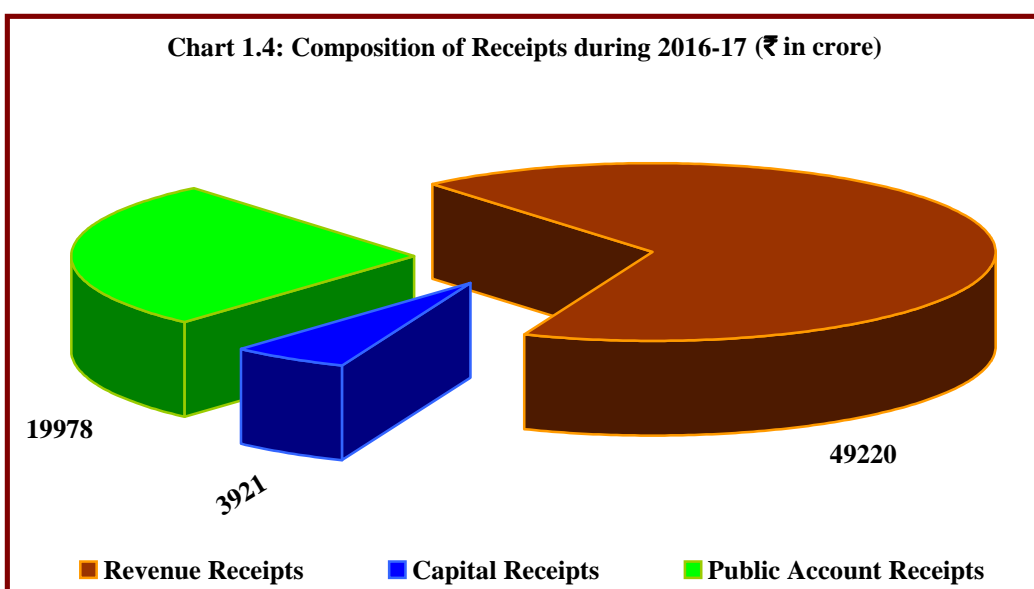
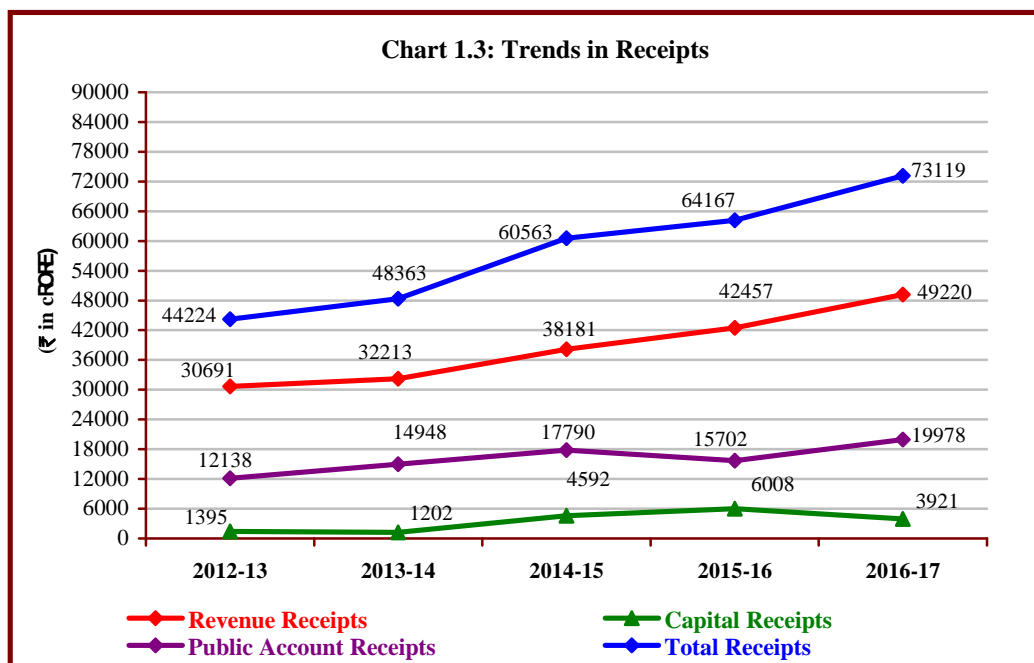


Table-1.2 presents the receipts and disbursements of the State during the current year *vis-a-vis* the previous year as recorded in its Annual Finance Accounts. Chart 1.3 depicts the trends in various components of the receipts of the State during 2012-17 and Chart 1.4 depicts the composition of resources of the State during the current year.



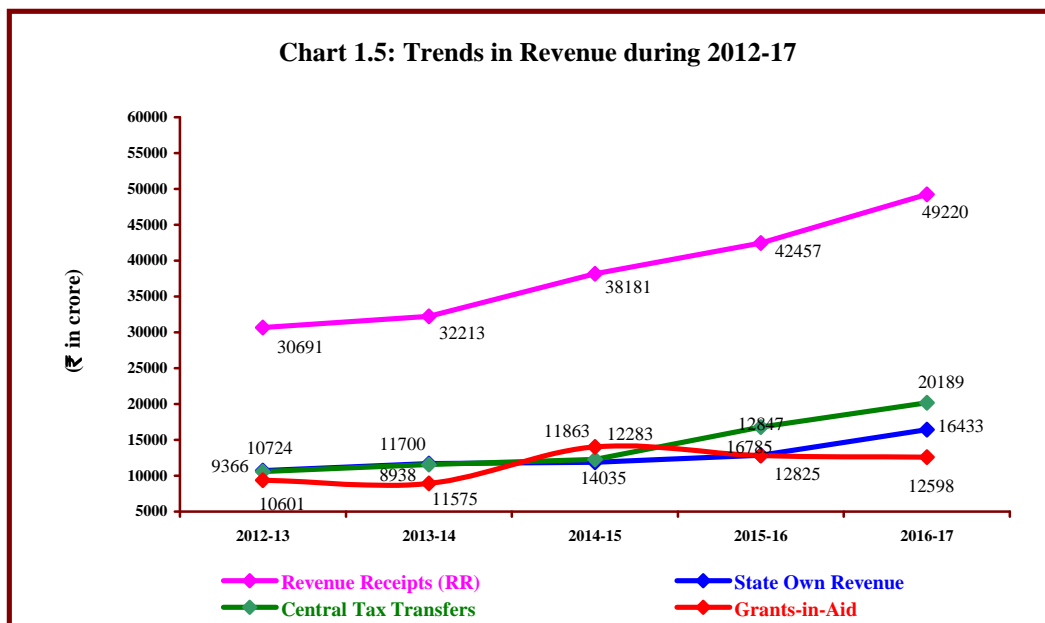
The total receipts of the State Government for 2016-17 was ₹ 73,119 crore of which ₹ 49,220 crore (67 per cent) came from Revenue Receipts. Balance ₹ 23,899 crore (33 per cent) came from Borrowings, Public Account and recoveries of Loans and Advances. The total receipts of the State increased by 65 per cent from ₹ 44,224 crore in 2012-13 to ₹ 73,119 crore in 2016-17. The share of Revenue Receipts in total receipts of the State decreased by two per cent from 69 per cent in 2012-13 to 67 per cent in 2016-17. On the other hand, share of other receipts i.e., Capital Receipts and Public Account Receipts ranged between 31 and 37 per cent of the total receipts during 2012-17.

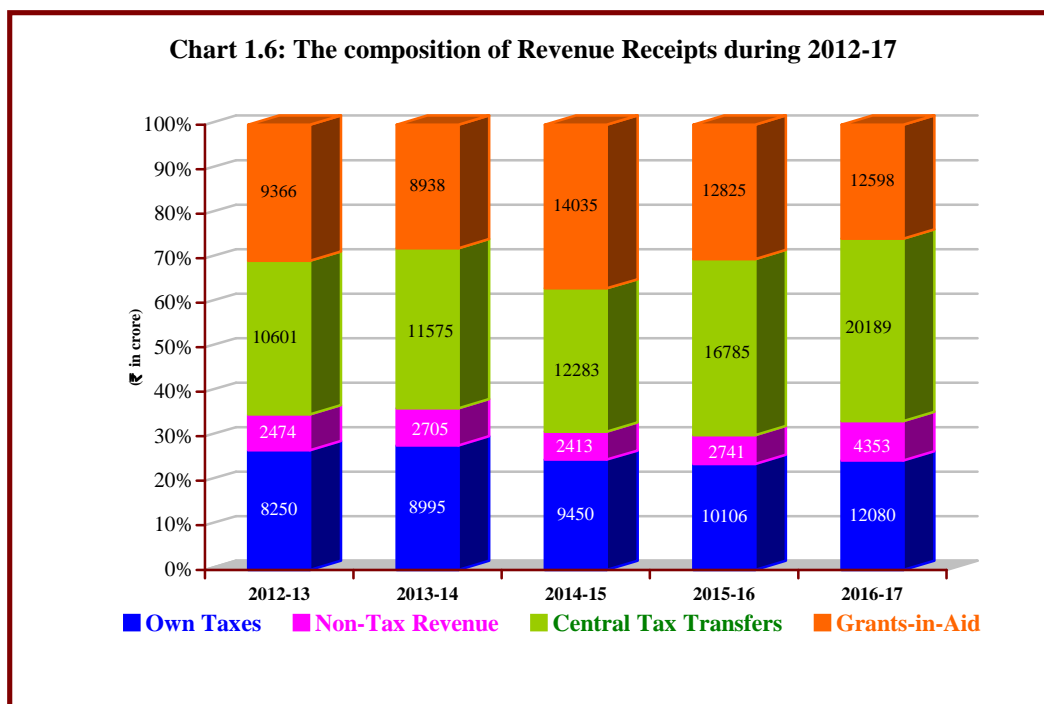
Revenue Receipts increased by 60 per cent from ₹ 30,691 crore in 2012-13 to ₹ 49,220 crore in 2016-17. Debt Capital Receipts (a component of Capital Receipts) which create future repayment obligation varied from two to nine per cent of total receipts during the period 2012-17 and decreased by ₹ 1,596 crore (29 per cent) from ₹ 5,498 crore in 2015-16 to ₹ 3,902 crore in 2016-17.

Public Account Receipts refer to those receipts for which the Government acts as a banker/trustee. It increased steadily from ₹ 12,138 crore (27 per cent of total receipts) in 2012-13 to ₹ 19,978 crore (27 per cent of total receipts) in 2016-17.

### 1.3 Revenue Receipts

Statement-14 of the Finance Accounts details the Revenue Receipts of the Government. The Revenue Receipts consist of the State's own Tax and Non-Tax Revenues, Central Tax Transfers and Grants-in-Aid from GOI. The trends and composition of Revenue Receipts over the period 2012-17 are presented in *Appendix 1.3* and also depicted in **Charts 1.5** and **1.6** respectively.





### General Trends:

- The Revenue Receipts of the State increased by 60.37 per cent from ₹ 30,691 crore in 2012-13 to ₹ 49,220 crore in 2016-17 at an annual average rate of 12.07 per cent. During 2016-17, Revenue Receipts grew nearly by ₹ 6,763 crore (16 per cent) over the previous year.
- **About 33 per cent of the Revenue Receipts during 2016-17 came from State's own resources while Central Tax Transfers and Grants-in-Aid together contributed 67 per cent. This was indicative of the fact that the Government of Assam's fiscal position is largely influenced by the Tax Transfers and Grants-in-Aid from GOI.**
- During the current year, increase of ₹ 6,763 crore (15.93 per cent) in Revenue Receipts did not keep pace with the increase of ₹ 12,352 crore (33.37 per cent) in Revenue Expenditure.
- Tax Revenue constituted 24.54 per cent of the total Revenue Receipts and increased by ₹ 1,974 crore during 2016-17 recording a growth rate of 19.53 per cent over the previous year. The percentage of Tax Revenue to total Revenue Receipts showed stability and remained in the range of 24 per cent to 28 per cent during 2012-17.
- Non-Tax Revenue constituted 8.84 per cent of the total Revenue Receipts and increased by ₹ 1,612 crore over the previous year. Non-Tax Revenue as a percentage of Revenue Receipts ranged between six and nine per cent during 2012-17.

The trends in Revenue Receipts relating to GSDP are presented in Table 1.5.

**Table 1.5: Trends in Revenue Receipts relative to GSDP**

| Parameters   | 2012-13  | 2013-14  | 2014-15  | 2015-16         | 2016-17         |
|--|----------|----------|----------|-----------------|-----------------|
| Revenue Receipts (RR)<br>(₹ in crore)  | 30,691   | 32,213   | 38,181   | 42,457          | 49,220          |
| Rate of growth of RR ( <i>per cent</i> )                                     | 11.79    | 4.96     | 18.53    | 11.20           | 15.93           |
| Rate of growth of Own Taxes (Tax and Non-tax Revenue)<br>( <i>per cent</i> ) | 8.01     | 9.03     | 5.06     | 8.30            | 27.91           |
| RR/GSDP ( <i>per cent</i> )  | 19.57    | 18.12    | 19.51    | 18.76           | 19.11           |
| <b>Buoyancy Ratios<sup>5</sup></b>   |          |          |          |                 |                 |
| Revenue Buoyancy w.r.t GSDP  | 1.23     | 0.37     | 1.83     | 0.72            | 1.15            |
| State's Own Tax Buoyancy w.r.t GSDP  | 0.84     | 0.68     | 0.50     | 0.53            | 2.02            |
| Gross State Domestic Product<br>(₹ in crore) (Base year 2011-12)             | 1,56,864 | 1,77,745 | 1,95,723 | 2,26,276<br>(P) | 2,57,510<br>(Q) |
| Rate of growth of GSDP ( <i>per cent</i> )                                   | 9.56     | 13.31    | 10.11    | 15.61           | 13.80           |

Source of GSDP figures: Directorate of Economics and Statistics, Assam

The GSDP at current prices (Base year 2011-12) increased from ₹ 2,26,276 crore in 2015-16 to ₹ 2,57,510 crore in 2016-17 representing an increase of 13.80 *per cent*. Ideally growth rate of revenue should be higher than the growth of GSDP so that over a period of time the Budget can be better balanced. If the State's own taxes are buoyant, then the Government would be in a better position to plan expenditure and to improve welfare of the people. During the current year, the State achieved this ideal situation as the growth in Revenue Receipts (15.93 *per cent*) was more than that of GSDP (13.80 *per cent*). As a result, revenue buoyancy with respect to GSDP increased significantly from 0.72 in 2015-16 to 1.15 in 2016-17. State's own tax buoyancy with reference to GSDP showed a remarkable positive sign as it had increased from 0.53 in 2015-16 to 2.02 in 2016-17.

### 1.3.1 State's Own Resources

State's share in Central Taxes and Grants-in-Aid are determined on the basis of recommendations of the Finance Commission, collection of Central Taxes Receipts and Central Assistance for plan schemes etc. Moreover, the State's performance in mobilization of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources.

The gross collection in respect of major Taxes and Non-Tax Revenue and their percentage and also expenditure during 2012-17 are presented in **Appendix 1.3**.

<sup>5</sup> Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy with respect to GSDP at 1.15 implies that Revenue Receipts tend to increase by 1.15 percentage points, if the GSDP increases by one *per cent*.

The State's actual Tax and Non-Tax Revenue for the year 2016-17 *vis-à-vis* assessment made by 14<sup>th</sup> FC and Medium Term Fiscal Plan (MTFP) are given in the **Table 1.6**.

**Table 1.6: State's own Tax Revenue *vis-à-vis* projections during 2016-17**

| Parameters      | 14 <sup>th</sup> FC projections | Budget Estimates | MTFP projection | (₹ in crore) |
|-----------------|---------------------------------|------------------|-----------------|--------------|
|                 |                                 |                  |                 | Actual       |
| Tax Revenue     | 15,351                          | 15,527           | 15,634          | 12,080       |
| Non-Tax Revenue | 4,195                           | 5,847            | 5,847           | 4,353        |

The Tax Revenue of the State in 2016-17 fell short of the assessment of 14<sup>th</sup> FC by ₹ 3,271 crore. It also fell short of Budget Estimates and MTFP projection by ₹ 3,447 crore and ₹ 3,554 crore respectively during the year.

The Non-Tax Revenue of the Government was more than the assessment of 14<sup>th</sup> FC by ₹ 158 crore. However, it fell short of Budget Estimates and projection of the State Government in its MTFP by ₹ 1,494 crore in each case.

### 1.3.1.1 Tax Revenue

Gross collection in respect of Tax Revenue for the years 2012-17 is given component-wise in **Table 1.7**.

**Table 1.7: Tax Revenue for the years 2012-17**

| Heads                        | 2012-13      | 2013-14      | 2014-15      | 2015-16       | (₹ in crore)     |               |
|------------------------------|--------------|--------------|--------------|---------------|------------------|---------------|
|                              |              |              |              |               | 2016-17          |               |
|                              |              |              |              |               | Budget Estimates | Actual        |
| Taxes on Sales, Trade, etc.  | 6,223        | 6,848        | 7,351        | 7,494         | 11,583           | 8,752         |
| State Excise                 | 568          | 610          | 665          | 808           | 1,300            | 964           |
| Taxes on Vehicle             | 328          | 351          | 365          | 443           | 578              | 522           |
| Stamps and Registration Fees | 252          | 252          | 189          | 225           | 479              | 227           |
| Land Revenue                 | 146          | 156          | 142          | 229           | 396              | 210           |
| Other Taxes <sup>6</sup>     | 733          | 778          | 738          | 907           | 1,191            | 1,405         |
| <b>Total</b>                 | <b>8,250</b> | <b>8,995</b> | <b>9,450</b> | <b>10,106</b> | <b>15,527</b>    | <b>12,080</b> |

Source: Annual Financial Statement & Finance Accounts

The Tax Revenue of the State increased from ₹ 8,250 crore in 2012-13 to ₹ 12,080 crore in 2016-17 at an annual average rate of 9.28 *per cent*. During the

<sup>6</sup> Other Taxes include taxes on agricultural income, taxes on professions, trades, callings and employment, taxes on goods and passengers, taxes and duties on electricity and other taxes and duties on commodities and services.



current year, the maximum share of Tax Revenue was contributed by Taxes on Sales, Trade etc., (72.45 per cent).

### 1.3.1.2 Non-Tax Revenue

Gross collection in respect of Non-Tax Revenue for the years 2012-17 is given component-wise in **Table 1.8**.

**Table 1.8: Non-Tax Revenue for the years 2012-17**

| Heads                                    | 2012-13      | 2013-14      | 2014-15      | 2015-16      | 2016-17          |              |
|--|--------------|--------------|--------------|--------------|------------------|--------------|
|  |              |              |              |              | Budget Estimates | Actual       |
| Interest receipts, dividends and profits | 522          | 431          | 330          | 369          | 447              | 600          |
| General Services                         | 102          | 191          | 388          | 416          | 521              | 281          |
| Social Services                          | 31           | 30           | 29           | 75           | 39               | 44           |
| Economic Services                        | 1,819        | 2,053        | 1,666        | 1,881        | 4,840            | 3,428        |
| <b>Total</b>                             | <b>2,474</b> | <b>2,705</b> | <b>2,413</b> | <b>2,741</b> | <b>5,847</b>     | <b>4,353</b> |

Source: Annual Financial Statement & Finance Accounts.

The Non-Tax Revenue, which ranged between six and nine *per cent* of total Revenue Receipts of the State during the last five years increased by ₹ 1,612 crore (59 *per cent*) in 2016-17 over the previous year.

During the current year, major contributors of Non-Tax Revenue were arrears of royalties on crude oil received from GOI (₹ 3,065 crore) under Petroleum, Interest Receipts (₹ 475 crore), Forestry and Wildlife (₹ 216 crore) and Other Administrative Services (₹ 210 crore).

### 1.3.1.3 Major increase/decrease in current year's Own Revenue

**Table 1.9** details some significant increase/decrease occurred in current year's own revenue as well as the reason behind such increase/decrease.

**Table 1.9: Major increase/decrease in current year's Own Revenue**

| Sl No. | Major Heads of Accounts            | Increase (₹ in crore) | Main Reasons   |
|--------|------------------------------------|-----------------------|--|
| 1      | 0039-State Excise                  | 155.85                | Due to increase in collection of taxes under Foreign Liquors and Spirits, Country Spirits and also increase in other miscellaneous receipts. |
| 2      | 0040-Taxes on Sales, Trade etc     | 1257.91               | Due to increase in collection of Trade Tax and collection of receipts under State Sales Tax Act.   |
| 3      | 0042-Taxes on Goods and Passengers | 486.69                | Due to increase in collection of taxes on Entry of Goods into Local Areas.   |

|               |                                    |                              |   |
|---------------|------------------------------------|------------------------------|---|
| 4             | 0049-Interest Receipts             | 176.60                       | Due to increase in interest realized on Investment of Cash Balances.                  |
| 5             | 0802-Petroleum                     | 1429.94                      | Due to increase in receipts of royalties of oil and receipts under the Petroleum Act. |
| <b>Sl No.</b> | <b>Major Heads of Accounts</b>     | <b>Decrease (₹ in crore)</b> | <b>Main Reasons</b>   |
| 6             | 0070-Other Administrative Services | 118.70                       | Due to significant decline in other miscellaneous receipts.                           |
| 7             | 0235-Social Security and Welfare   | 21.24                        | Due to decline in collection of other miscellaneous receipts.                         |

### 1.3.2 Grants-in-Aid from Government of India

The details of Grants-in-Aid received from GOI during 2012-17 are given in **Table 1.10**.

**Table 1.10: Grants-in-Aid from GOI**

| Head                                      | ₹ in crore)  |              |               |               |               |
|---|--------------|--------------|---------------|---------------|---------------|
|   | 2012-13      | 2013-14      | 2014-15       | 2015-16       | 2016-17       |
| Non-Plan Grants                           | 1,422        | 681          | 1,491         | 3,330         | 2,154         |
| Grants for State Plan Schemes             | 5,996        | 6,059        | 12,376        | 8,737         | 9,111         |
| Grants for Central Plan Schemes           | 46           | 30           | 19            | 572           | 979           |
| Grants for Centrally Sponsored Schemes    | 1,860        | 2,103        | 17            | 15            | 207           |
| Grants for Special Plan Schemes           | 42           | 65           | 132           | 171           | 147           |
| <b>Total</b>                              | <b>9,366</b> | <b>8,938</b> | <b>14,035</b> | <b>12,825</b> | <b>12,598</b> |
| Percentage of increase over previous year | 22.16        | (-) 4.57     | 57.03         | (-) 8.62      | (-) 1.77      |
| Percentage of Revenue Receipts            | 31           | 28           | 37            | 30            | 26            |

Grants-in-Aid from GOI decreased by ₹ 227 crore (two per cent) from ₹ 12,825 crore in 2015-16 to ₹ 12,598 crore in 2016-17. Grants for State Plan, Central Plan, Central Sponsored Schemes increased by ₹ 374 crore (four per cent), ₹ 407 crore (71 per cent) and ₹ 192 crore (1,280 per cent) respectively. But Special Plan Schemes decreased by ₹ 24 crore (14 per cent) during the year. Non-Plan Grants also decreased significantly by ₹ 1,176 crore (35 per cent) from ₹ 3,330 crore in 2015-16 to ₹ 2,154 crore in 2016-17.

The significant increase in Centrally Sponsored Schemes was mainly due to increase in grants for Mission for one Hundred Smart Cities (₹ 187 crore).

The Non-Plan grants (₹ 2,154 crore) to the State constituted 17 per cent of the total grants during the year. GOI provided ₹ 1,294 crore (60 per cent) of Non-

Plan grants under the proviso to Article 275 (1) of the Constitution to cover deficit on Revenue Account as well as grants to Local Bodies. Grants to cover deficit on Revenue Account decreased significantly by ₹ 1,003 crore (46 per cent) from ₹ 2,191 crore in 2015-16 to ₹ 1,188 crore in 2016-17. Grant-in-aid to Local Bodies also decreased by ₹ 233 crore (69 per cent) from ₹ 339 crore in 2015-16 to ₹ 106 crore in 2016-17.

Other components of non-plan grants were (i) grants towards contribution to State Disaster Response Fund (SDRF) (₹ 435 crore), (ii) grants for compensation for loss of revenue on account of CST/VAT (₹ 116 crore) and (iii) grants for Security Related Expenditure (₹ 127 crore), and (iv) grants for inter-State movement and handling of food grains (₹ 174 crore).

### 1.3.2.1 Fourteenth Finance Commission Grants

14<sup>th</sup> FC recommended grants to be given to the States in respect of some sectors. Accordingly, GOI released grants of ₹ 945.10 crore to Assam during 2016-17. Table 1.11 compares the extent of grants which was given to the State by GOI during 2015-16 and 2016-17.

**Table 1.11: Sector-wise position of Grants-in-Aid released by GOI as per recommendation of the 14<sup>th</sup> Finance Commission**

| Sl No. | Sectors                             | 2015-16       |              |               |                | 2016-17       |            |               |               | Increase/Decrease |
|--------|-------------------------------------|---------------|--------------|---------------|----------------|---------------|------------|---------------|---------------|-------------------|
|        |                                     | PRIs          | ULBs         | Others        | Total          | PRIs          | ULBs       | Others        | Total         |                   |
| 1      | General Basic Grants                | 584.80        | 82.57        | Nil           | 667.37         | 404.88        | Nil        | Nil           | 404.88        | (-) 262.49        |
| 2      | General Performance Grants          | Nil           | Nil          | Nil           | Nil            | 106.22        | Nil        | Nil           | 106.22        | 106.22            |
| 3      | State Disaster Response Fund (SDRF) | NA            | NA           | 414.00        | 414.00         | NA            | NA         | 434.00        | 434.00        | 20.00             |
|        | <b>Total</b>                        | <b>584.80</b> | <b>82.57</b> | <b>414.00</b> | <b>1081.37</b> | <b>511.10</b> | <b>Nil</b> | <b>434.00</b> | <b>945.10</b> | <b>(-) 136.27</b> |

Source of data: Finance (Economic Affairs) Department, GOA; NA: Not Applicable

It could be seen from the above table that total grants to the State had reduced by ₹ 136.27 crore during 2016-17 as compared to the previous year.

### 1.3.3 Central Tax transfer

Central Tax transfers increased significantly by ₹ 3,404 crore from ₹ 16,785 crore in 2015-16 to ₹ 20,189 crore in 2016-17 and constituted 41 per cent of the Revenue Receipts during the year. Increase in Central Tax transfers during the current year was due to higher devolution in the share of net proceeds of Union Taxes recommended by the 14<sup>th</sup> FC.

The increase in Central Tax Transfer by ₹ 3,404 crore (20 *per cent*) was mainly due to increase in Corporation Tax (₹ 1,198 crore), Union Excise Duties (₹ 929 crore), Taxes on income other than Corporation Tax (₹ 844 crore), Service Tax (₹ 251 crore) and Customs (₹ 95 crore).

### 1.3.4 Cost recovery in supply of merit goods and services

The current levels of cost recovery (non-tax Revenue Receipts as a percentage of Non-Plan Revenue Expenditure) in supply of merit goods<sup>7</sup> and services of three selected Socio-Economic Services by Government are depicted in **Table 1.12**.

**Table 1.12: Cost recovery: 2016-17**

| Parameters                | (₹ in crore)             |                              |                                   |
|---------------------------|--------------------------|------------------------------|-----------------------------------|
|                           | Non-Tax Revenue Receipts | Non-Plan Revenue Expenditure | Cost Recovery ( <i>per cent</i> ) |
| Water Supply & Sanitation | 1.10                     | 924.59                       | 0.12                              |
| Roads & Bridges           | 41.10                    | 2,073.08                     | 1.98                              |
| Minor Irrigation          | 0.33                     | 373.96                       | 0.09                              |

**Table 1.12** reveals that during 2016-17, the cost recovery for Water Supply & Sanitation under Social Services was 0.12 and the same for Roads and Bridges and Minor Irrigation were 1.98 *per cent* and 0.09 *per cent* respectively. Cost recovery from Social Services is expected to be lower than that of Economic Services. But above table showed that compared to 2012-13<sup>8</sup>, the cost recovery had reduced in Roads and Bridges under Economic Services and Water Supply & Sanitation under Social Services whereas no increase was recorded in Minor Irrigation under Economic Services in 2016-17. Incremental increase in user charges would facilitate sustainable provision of these Services over a period of time.

## 1.4 Capital Receipts

The following table shows the trends in growth and composition of Capital Receipts.

**Table 1.13: Trends in growth and composition of Capital Receipts**

| Sources of State's Receipts    | (₹ in crore) |           |         |         |           |
|--------------------------------|--------------|-----------|---------|---------|-----------|
|                                | 2012-13      | 2013-14   | 2014-15 | 2015-16 | 2016-17   |
| Capital Receipts               | 1,395        | 1,202     | 4,592   | 6,008   | 3,921     |
| Miscellaneous Capital Receipts | Nil          | Nil       | Nil     | Nil     | Nil       |
| Recovery of Loans and Advances | 7            | 6         | 10      | 510     | 19        |
| Public Debt Receipts           | 1,388        | 1,196     | 4,582   | 5,498   | 3,902     |
| Rate of growth of Debt Capital | 45.80        | (-) 13.83 | 283.11  | 19.99   | (-) 29.03 |

<sup>7</sup> 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.

<sup>8</sup> Water Supply & Sanitation: 0.14 *per cent*; Roads & Bridges: 8.17 *per cent* and Minor Irrigation: 0.09 *per cent*.

| Receipts                                      |           |           |            |           |           |
|---|-----------|-----------|------------|-----------|-----------|
| Rate of growth of Non-Debt Capital Receipts   | (-) 66.67 | (-) 14.29 | 66.67      | 5000.00   | (-) 96.27 |
| Rate of growth of GSDP                        | 9.56      | 13.31     | 10.11      | 15.61     | 13.80     |
| Rate of growth of Capital Receipts (per cent) | (+) 43.37 | (-) 13.84 | (+) 282.03 | (+) 30.84 | (-) 34.74 |

Capital Receipts increased by more than 181 per cent from ₹ 1,395 crore in 2012-13 to ₹ 3,921 crore in 2016-17. However, during the current year the Capital Receipts reduced by ₹ 2,087 crore (35 per cent) over the previous year. Public Debt Receipts which create future repayment obligation varied between two and nine per cent of total receipts during the period 2012-17. It decreased considerably by ₹ 1,596 crore (29 per cent) from ₹ 5,498 crore in 2015-16 to ₹ 3,902 crore in 2016-17.

During the current year, rate of growth of both Debt and Non-Debt Capital Receipts became negative and stood at (-) 29.03 per cent and (-) 96.27 per cent respectively.

The shortfall in Capital Receipts (₹ 2,087 crore) was mainly due to less Internal Debt of the Government comprising of Market Loan, Loans from Financial Institutions etc., (₹ 1,603 crore) and Recovery of Loans and Advances (₹ 491 crore), partly offset by receipt of more fund under Loans and Advances from the Central Government (₹ seven crore).

## 1.5 Public Account Receipts

Receipts and Disbursements 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. Here the Government acts as a banker. The balance after disbursements during the year is the fund available with the government for use. The trends in growth and composition of Public Account Balances are given in Table 1.14.

**Table 1.14: Trends in growth and composition of Public Account Balances**

|                                       | (₹ in crore) |          |            |              |           |
|---------------------------------------|--------------|----------|------------|--------------|-----------|
| Resources under various Heads         | 2012-13      | 2013-14  | 2014-15    | 2015-16      | 2016-17   |
| Public Account Balances               | 1,229.55     | 1,671.44 | 1,413.44   | (-) 191.93   | 4,861.96  |
| a. Small Savings, Provident Fund etc. | 807.52       | 837.17   | 890.13     | 860.14       | 796.46    |
| b. Reserve Fund                       | 201.08       | 543.44   | 818.51     | 230.02       | 1240.52   |
| c. Deposits and Advances              | 413.21       | 157.47   | (-) 233.54 | (-) 1,005.83 | 345.65    |
| d. Suspense and Miscellaneous         | (-) 156.99   | 123.04   | (-) 91.92  | (-) 228.60   | 2551.67   |
| e. Remittances                        | (-) 35.27    | 10.32    | 30.26      | (-) 47.66    | (-) 72.34 |

Public Account Balances of the Government increased significantly from ₹ 1,229.55 crore in 2012-13 to ₹ 4,861.96 crore in 2016-17 at an annual average rate of 59.09 per cent. During the current year, the balances increased by ₹ 5,053.89 crore as compared to previous year.

## 1.6 Application of Resources

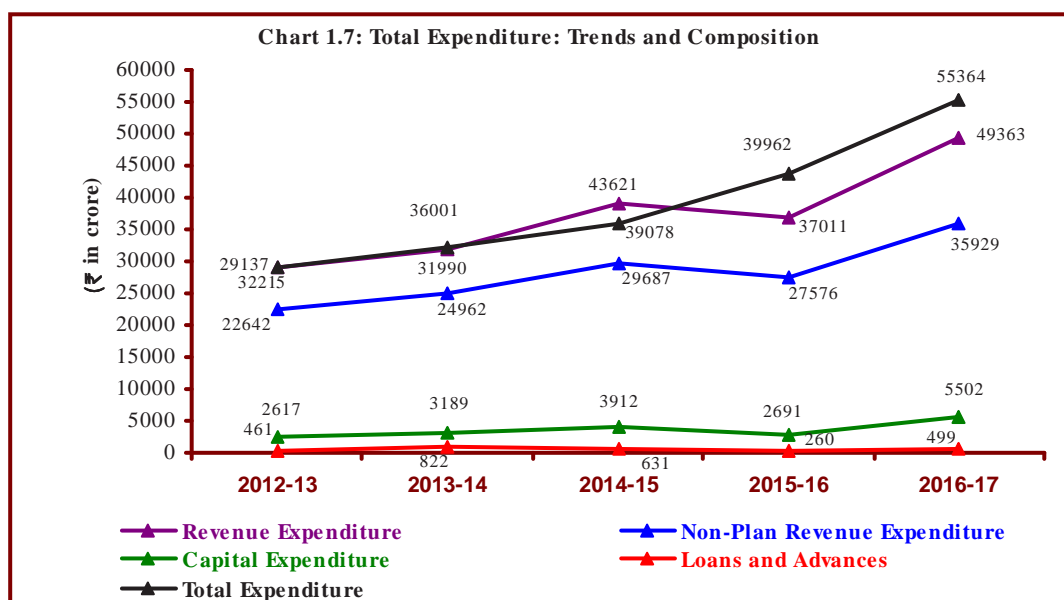
### 1.6.1 Growth and composition of expenditure

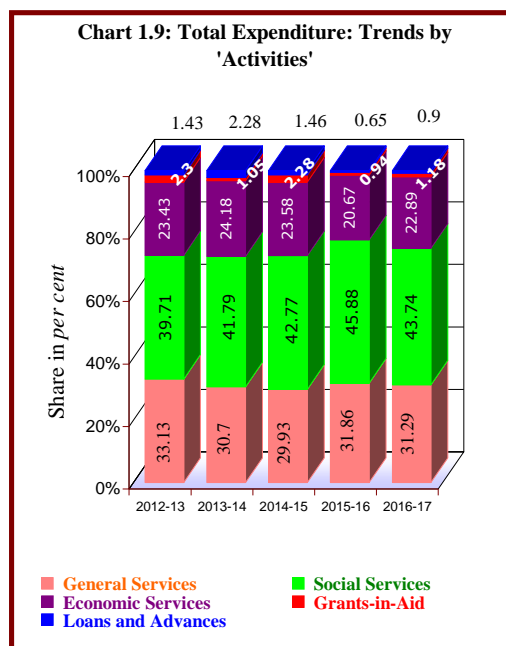
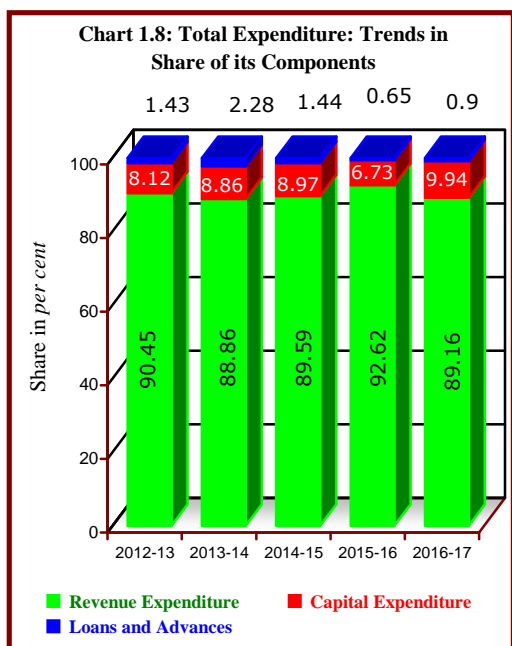
The total expenditure and its composition during the years 2012-13 to 2016-17 are presented in **Table 1.15** as well as in *Appendix 1.3*.

**Table 1.15: Total expenditure and its compositions**

| Parameters                             | 2012-13       | 2013-14       | 2014-15       | 2015-16       | 2016-17       |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>Total Expenditure</b>               | <b>32,215</b> | <b>36,001</b> | <b>43,621</b> | <b>39,962</b> | <b>55,364</b> |
| Revenue Expenditure                    | 29,137        | 31,990        | 39,078        | 37,011        | 49,363        |
| Of which, Non-Plan Revenue Expenditure | 22,642        | 24,962        | 29,687        | 27,576        | 35,929        |
| Capital Expenditure                    | 2,617         | 3,189         | 3,912         | 2,691         | 5,502         |
| Loans and Advances                     | 461           | 822           | 631           | 260           | 499           |

**Chart 1.7** presents the trends in total expenditure over a period of five years (2012-17). Composition of total expenditure both in terms of ‘economic classification’ and ‘expenditure by activities’ is depicted in **Charts 1.8** and **1.9** respectively.





The total expenditure of the State increased by 90 per cent from ₹ 29,137 crore in 2012-13 to ₹ 55,364 crore in 2016-17. The total expenditure, its annual growth rate, the ratio of expenditure to the State GSDP and to Revenue Receipts and its buoyancy with respect to GSDP and Revenue Receipts are indicated in Table 1.16.

**Table 1.16: Total expenditure – basic parameters**

| Parameters                                       | 2012-13 | 2013-14 | 2014-15 | 2015-16  | 2016-17 |
|--|---------|---------|---------|----------|---------|
| Total Expenditure (TE) (₹ in crore)              | 32,215  | 36,001  | 43,621  | 39,962   | 55,364  |
| Rate of growth (per cent)                        | 10.62   | 11.75   | 21.17   | (-) 8.39 | 38.54   |
| TE/GSDP ratio (per cent)                         | 20.54   | 20.25   | 22.29   | 17.66    | 21.50   |
| RR/TE ratio (per cent)                           | 95.27   | 89.48   | 87.53   | 106.24   | 88.90   |
| Rate of Growth of GSDP                           | 9.56    | 13.31   | 10.11   | 15.61    | 13.80   |
| Buoyancy of Total Expenditure with reference to: |         |         |         |          |         |
| GSDP (ratio)                                     | 1.11    | 0.88    | 2.09    | (-) 0.54 | 2.79    |
| RR (ratio)                                       | 0.90    | 2.37    | 1.14    | (-) 0.82 | 2.42    |

The increase of ₹ 15,402 crore (38.54 per cent) in total expenditure in 2016-17 was due to increase of ₹ 12,352 crore in Revenue Expenditure, ₹ 2,811 crore in Capital Expenditure and ₹ 239 crore in disbursement of Loans and Advances.

**The components of Services of Revenue Expenditure which recorded increase were mainly as under:**

**(A) General Services:**

- **Secretariat-General Services (₹ 1,948 crore)** - The increase was mainly due to fresh expenditure under (i) Mega Mission for Samagra Gramya Unnayan



Yojana, (ii) One time ex-gratia payment under implementation of Assam Accord and (iii) increase in expenditure under development of Infrastructure for trade and Commerce.

- **Police (₹ 435 crore)** – The increase was mainly due to increase in expenditure towards Special Police and District Police.
- **Interest Payment (₹ 346 crore)** – The increase was mainly due to increase in interest payment on Market Loans as well as Special Securities.

**(B) Social Services:**

- **Relief on Account of Natural Calamities (₹ 1,301 crore)** – The increase was mainly due to increase in expenditure under (i) Rehabilitation Grants (Flood & Cyclone), (ii) Gratuitous Relief (Flood) and (iii) repairs and restoration of damaged Roads and Bridges due to floods.
- **Urban Development (₹ 652 crore)** – The increase was mainly due to fresh expenditure under (i) Smart City Mission, (ii) Atal Mission for Rejuvenation & Urban Transformation, (iii) Housing for All under Pradhan Mantri Awas Yojana, (iv) General Basic Grants to the Municipalities under Swatchh Bharat Abhijan etc.
- **Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities (₹ 556 crore)** - The increase was mainly due to increase in Assistance to Autonomous Councils, fresh expenditure under (i) Scholarship for SC students, (ii) Special Central Assistance for TSP, (iii) Restoration of damage of Infrastructure in BTC Riot Affected Areas in 2012-13.
- **Water Supply and Sanitation (₹ 323 crore)** – The increase was mainly due to fresh expenditure under Rural Water Supply scheme and also placement of significant funds under the Miscellaneous Works Advances.
- **Technical Education (₹ 103 crore)** – The increase was mainly due to fresh Grants-in-Aid released for (i) Engineering Colleges and establishment of 21 new polytechnic colleges and (ii) significant increase in expenditure under Direction and Administration.

**(C) Economic Services:**

- **Roads and Bridges (₹ 868 crore)** – The increase was mainly due to increase in expenditure under (i) maintenance expenditure by ASRB under PMGSY, (ii) Road works of State Highways under Award of 13<sup>th</sup> FC and (iii) settlement of court cases recoveries etc.
- **Power (₹ 415 crore)** - The increase was mainly due to fresh expenditure under (i) Operational funding requirement (ii) Targeted subsidy to APDCL, (iii) Contribution to pension of ASEB etc.



- **Food Storage and Warehousing (₹ 353 crore)** – The increase was mainly due to increase in expenditure under National Food Security Scheme and fresh expenditure under implementation of computerization of TPDS Project and distribution of Rice through Antyodaya Anna Yojana.

**(D) Grants-in-Aid and Contribution:**

- **Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (₹ 294 crore)** - The increase in expenditure was mainly due to increase in expenditure towards compensation and assignment to PRIs and ULBs as per recommendation by State Finance Commission and special assistance to the Councils under Sixth Schedule Areas.

**The significant increase in Capital expenditure** by 104.46 *per cent* (₹ 2,811 crore) during 2016-17 was mainly due to increase in expenditure on Capital Outlay on Roads and Bridges by ₹ 958 crore, Capital Outlay on Water Supply and Sanitation by ₹ 641 crore, Capital Outlay on Power Projects by ₹ 353 crore and Capital outlay on Flood Control Projects by ₹ 282 crore.

The pattern of total expenditure in the form of plan and non-plan expenditure during 2016-17 revealed that non-plan expenditure contributed dominant share of 66 *per cent* while the plan expenditure was 34 *per cent*.

Total expenditure exhibited positive growth during the current year as it increased from (-) 9.17 *per cent* in 2015-16 to 38.54 *per cent* in 2016-17. The decrease in ratio of Revenue Receipts to total expenditure from 106.24 *per cent* in 2015-16 to 88.90 *per cent* in 2016-17 was mainly the result of decrease of ₹ 227 crore in Grants-in-Aid from Government of India. The buoyancy of total expenditure with reference to GSDP turned positive and stood at 2.79 during 2016-17. It was due to significant increase in the rate of growth of total expenditure as compared to increase in the rate of growth of GSDP. Similarly, the buoyancy ratio of total expenditure to Revenue Receipts at 2.42 in 2016-17 indicated increase in the expenditure at a pace greater than that of receipts.

### **1.6.2 Trend in total expenditure in terms of activities**

In terms of activities, total expenditure is composed of expenditure on General Services including Interest Payments, Social and Economic Services, Grants-in-Aid and Loans and Advances. Relative share of these components in the total expenditure of ₹ 55,364 crore during 2016-17 (refer **Chart 1.7** and **Appendix 1.3**) are indicated in **Table 1.17**.

**Table 1.17: Components of expenditure – relative share**

| Parameters                         | (In per cent) |         |         |         |         |
|------------------------------------|---------------|---------|---------|---------|---------|
|                                    | 2012-13       | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| General Services                   | 33.13         | 30.70   | 29.93   | 31.86   | 31.29   |
| <i>Of which, Interest Payments</i> | 6.56          | 6.11    | 5.35    | 6.55    | 5.35    |
| Social Services                    | 39.71         | 41.79   | 42.77   | 45.88   | 43.74   |
| Economic Services                  | 23.43         | 24.18   | 23.58   | 20.67   | 22.89   |
| Grants-in-Aid                      | 2.30          | 1.05    | 2.28    | 0.94    | 1.18    |
| Loans and Advances                 | 1.43          | 2.28    | 1.46    | 0.65    | 0.90    |

The relative share of the above components of expenditure indicated that the share of Economic Services, Grants-in-Aid and Loans and Advances in the total expenditure increased during 2016-17 over the previous year. These increases were, however, set off by decreases in the respective share of General and Social Services.

The expenditure on General Services, which are considered as non-developmental, decreased marginally from 31.86 *per cent* in 2015-16 to 31.29 *per cent* in 2016-17. On the other hand, Developmental Expenditure *i.e.*, expenditure on Social and Economic Services together accounted for 66.63 *per cent* in 2016-17 which was approximately equivalent to 66.55 *per cent* in 2015-16.

This was indicative of the fact that there was marginal decrease in Non-Developmental Expenditure, however, the Developmental Expenditure remained constant in the current year as compared to previous year.

### 1.6.3 Revenue Expenditure

Revenue Expenditure is a component of in total expenditure. Revenue Expenditure is incurred to maintain the current level of services and payment for the past obligation and as such does not result in any addition to the State's infrastructure and service network.

Revenue Expenditure had the predominant share of 90 *per cent* in the total expenditure during the period 2012-17. The overall Revenue Expenditure, its rate of growth, the ratio of Revenue Expenditure (non-plan) to GSDP, to total expenditure and to Revenue Receipts and its buoyancy is indicated in **Table 1.18**.

**Table 1.18: Revenue Expenditure – basic parameters**

| Parameters                                 | (₹ in crore) |         |         |         |         |
|--|--------------|---------|---------|---------|---------|
|  | 2012-13      | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Total Expenditure (TE)                     | 32,215       | 36,001  | 43,621  | 39,962  | 55,364  |
| Revenue Expenditure (RE), of which         | 29,137       | 31,990  | 39,078  | 37,011  | 49,363  |
| <i>Non-Plan Revenue Expenditure (NPRE)</i> | 22,642       | 24,962  | 29,687  | 27,576  | 35,929  |
| <i>Plan Revenue Expenditure (PRE)</i>      | 6,495        | 7,028   | 9,391   | 9,435   | 13,434  |

| Rate of Growth of                       |       |       |       |       |       |
|---|-------|-------|-------|-------|-------|
| RE (per cent)                           | 9.83  | 9.79  | 22.16 | -5.29 | 33.37 |
| NPRE (per cent)                         | 12.98 | 10.25 | 18.93 | -7.11 | 30.29 |
| PRE (per cent)                          | 0.12  | 8.21  | 33.62 | 0.47  | 42.38 |
| Revenue Expenditure as percentage to TE | 90.45 | 88.86 | 89.59 | 92.62 | 89.16 |
| NPRE/GSDP (per cent)                    | 14.43 | 14.04 | 15.17 | 12.19 | 13.95 |
| NPRE as percentage of TE                | 70.28 | 69.34 | 68.06 | 69.01 | 64.90 |
| NPRE as percentage of RR                | 73.77 | 77.49 | 77.75 | 64.95 | 73.00 |
| Buoyancy of Revenue Expenditure with    |       |       |       |       |       |
| GSDP (ratio)                            | 1.03  | 0.74  | 2.19  | -0.34 | 2.42  |
| Revenue Receipts (ratio)                | 0.83  | 1.97  | 1.20  | -0.47 | 2.09  |

The overall Revenue Expenditure of the State increased by 69.42 per cent from ₹ 29,137 crore in 2012-13 to ₹ 49,363 crore in 2016-17 at an annual average rate of 13.88 per cent.

**During 2016-17, it increased significantly by ₹ 12,352 crore (33.37 per cent) over the previous year.** However, the Revenue Expenditure at ₹ 49,363 crore was lower by ₹ 13,096 crore than the assessment made in Medium Term Fiscal Plan (MTFP) (₹ 62,459 crore).

Out of the Revenue Expenditure, Non-Plan Revenue Expenditure (NPRE) constituted a dominant share of 75 per cent during the last five-year period i.e., 2012-17. It increased by ₹ 8,353 crore (30.29 per cent) during the current year over the previous year.

The increase in NPRE during the current year was mainly due to increase in expenditure in (i) Secretariat-General Services (₹ 453 crore), Police (₹ 426 crore), Pension and Other Retirement Benefits (₹ 579 crore), Miscellaneous General Services (₹ 726 crore), General Education (₹ 661 crore), Medical and Public Health (₹ 430 crore), Relief on account of Natural Calamities (₹ 1,301 crore), Food Storage and Warehousing (₹ 352 crore), Power (₹ 415 crore) and Roads and Bridges (₹ 911 crore).

The Plan Revenue Expenditure (PRE) increased significantly by ₹ 3,999 crore (42.38 per cent) from ₹ 9,435 crore in 2015-16 to ₹ 13,434 crore in 2016-17. The significant increase in PRE was mainly due to increase under Secretariat-General Services (₹ 1,495 crore), General Education (₹ 1,047 crore), Housing (₹ 279 crore), Urban Development (₹ 536 crore), Welfare of SC, ST and OBC (₹ 351 crore), Forestry and Wildlife (₹ 158 crore) and Secretariat-Economic Services (₹ 196 crore).

The buoyancy of Revenue Expenditure with reference to both GSDP and Revenue Receipts fluctuated widely during 2012-17. Buoyancy ratio of Revenue Expenditure with respect to GSDP increased significantly and became positive during the year. Further, its significant increase with respect to Revenue Receipts

indicated that the Revenue Expenditure of the State increased at a pace faster than the Revenue Receipts.

**Table 1.19** provides the comparative position of Non-Plan Revenue Expenditure (NPRE) with reference to assessment made by the State Government in its budget during 2016-17.

**Table 1.19: Comparative position of Non-Plan Revenue Expenditure vis-a-vis projections of the State Government in its budget**

| (₹ in crore) |                  |                   |        |
|--------------|------------------|-------------------|--------|
| Year         | Budget Estimates | Revised Estimates | Actual |
| 2016-17      | 43,310           | 44,190            | 35,929 |

Source: Memorandum of Budget Estimates and Finance Accounts

It could be seen from the above Table that NPRE was lower than the projections of the State Government made in its Budget Estimates as well as in Revised Estimates during 2016-17.

#### 1.6.4 Committed Expenditure

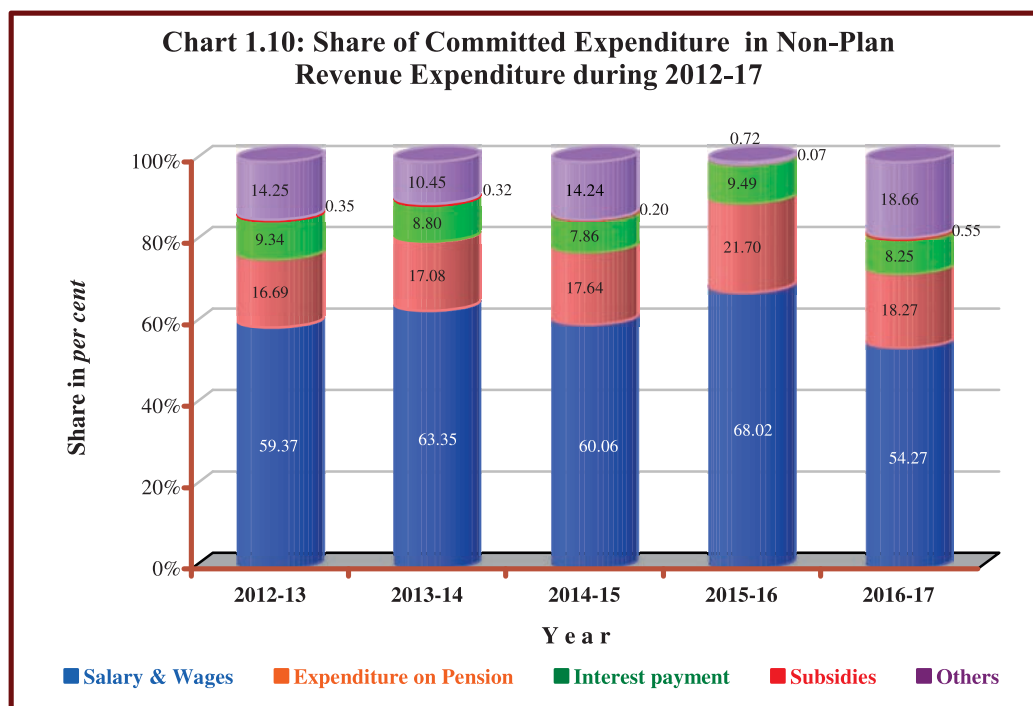
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pension and subsidies. **Table 1.20** and **Chart 1.10** present the trends in the expenditure on these components during 2012-17.

**Table 1.20: Components of Committed Expenditure**

| (₹ in crore)                        |               |               |               |               |               |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Components of Committed Expenditure | 2012-13       | 2013-14       | 2014-15       | 2015-16       | 2016-17       |
| Salaries & Wages, Of which          | 13,442        | 15,814        | 17,829        | 18,758        | 19,498        |
| <i>Non-Plan Head</i>                | 12,575        | 14,999        | 16,853        | 18,485        | 17,951        |
| <i>Plan Head*</i>                   | 867           | 815           | 976           | 273           | 1,546         |
| Expenditure on Pensions             | 3,779         | 4,264         | 5,237         | 5,985         | 6,565         |
| Interest Payments                   | 2,115         | 2,198         | 2,334         | 2,618         | 2,964         |
| Subsidies                           | 80            | 81            | 58            | 19            | 196           |
| <b>Total</b>                        | <b>19,416</b> | <b>22,357</b> | <b>25,458</b> | <b>27,380</b> | <b>29,223</b> |
| <i>As per cent of RR</i>            |               |               |               |               |               |
| Salaries & Wages                    | 43.80         | 49.09         | 46.69         | 44.18         | 39.61         |
| Expenditure on Pensions             | 12.31         | 13.24         | 13.72         | 14.10         | 13.34         |
| Interest Payments                   | 6.89          | 6.82          | 6.11          | 6.17          | 6.02          |
| Subsidies                           | 0.26          | 0.25          | 0.15          | 0.04          | 0.40          |

Source: Finance Accounts

\* Plan Head includes the salaries paid under Centrally Sponsored Schemes



**(A) Salary and Wage expenditure**

Salaries and Wages alone accounted for 40 per cent of Revenue Receipts of the State during 2016-17. It increased by four per cent from ₹ 18,758 crore in 2015-16 to ₹ 19,498 crore in 2016-17.

Salary and Wage expenditure under Non-Plan head during 2016-17 decreased by ₹ 534 crore (three per cent) over the previous year. Under plan head it increased by ₹ 1,273 crore (466 per cent) over the previous year. Non-Plan Salary and Wage expenditure ranged between 94 per cent and 99 per cent of total expenditure on Salaries and Wages during 2012-17.

Expenditure on Salaries (₹ 19,210 crore) during 2016-17 was less by ₹ 5,199 crore (21 per cent) than assessed (₹ 24,409 crore) by the State Government in its budget. It was also less by ₹ 3,289 crore (15 per cent) than the projection of ₹ 22,499 crore made in MTFP.

**(B) Interest Payments**

Interest Payments increased by ₹ 346 crore (13.22 per cent) from ₹ 2,618 crore in 2015-16 to ₹ 2,964 crore in 2016-17. During the current year the Interest Payments was made on internal debt (₹ 2,172 crore), Small Savings, Provident Fund etc., (₹ 686 crore) and Loans and Advances from Central Government (₹ 106 crore).

The Interest Payments with reference to assessment made by the 14<sup>th</sup> FC and the projections of the State Government in its Budget and MTFP are given in **Table 1.21**. The table indicates that the State Government was by and large successful in restricting the Interest Payments within the assessments of 14<sup>th</sup> FC and State projections during 2016-17.

**Table 1.21: Interest Payments *vis-à-vis* Fourteenth Finance Commission assessment and State Projections**

| Year | Assessment made by the 14 <sup>th</sup> FC | Assessment made by the State Government in |       | (₹ in crore) |
|------|--|--|-------|--------------|
|      |  | Budget                                     | MTFP  | Actual       |
|      |  | 2016-17                                    | 2,971 |              |

The major sources of borrowings of the State Government were (i) Loans from open market, (ii) Loans from the Banks and Financial Institutions, (iii) Loans from the Centre and (iv) Loans from Small Savings and Provident Funds.

During 2016-17, the State Government borrowed ₹ 3,090 crore from open market. Further, the Government also borrowed an amount of ₹ 754 crore from National Bank for Agriculture and Rural Development (NABARD) and ₹ 57 crore from GOI.

### (C) Pension Payments

Pension Payments increased from ₹ 3,779 crore in 2012-13 to ₹ 6,565 crore in 2016-17 recording a total increase of 74 *per cent* in five years. Pension Payments alone accounted for more than 13 *per cent* of Revenue Receipts of the State during the year and increased by ₹ 580 crore (9.69 *per cent*) over the previous year.

Increase of ₹ 580 crore in Pension Payments during 2016-17 over the previous year was mainly due to increase in expenditure under Superannuation and Retirement Allowances (₹ 513 crore) and Gratuities (₹ 55 crore).

The State Government had introduced 'The New Defined Contribution Pension Scheme' applicable to all new entrants joining State Government Service on regular basis against vacant sanctioned post(s) on or after 1 February 2005 in order to limit future pension liabilities. The New Pension Scheme was however, implemented provisionally in the State with effect from January 2010. In terms of the scheme, employees contribute 10 *per cent* basic pay and dearness allowance, which is matched by the State Government and the entire amount, is transferred to the designated fund manager through the National Securities Depository Limited (NSDL).

During 2016-17, against employee's contribution of ₹ 396.69 crore the State Government contributed ₹ 308.12 crore only to the Scheme which resulted in short contribution of ₹ 88.57 crore.

**Table 1.22** shows the actual pension payments with reference to assessment made by the 14<sup>th</sup> FC and projections of the State Government.

**Table 1.22: Actual Pension Payments vis-à-vis 14<sup>th</sup> FC assessment and State Projections**

| Year | Assessment made by the 14 <sup>th</sup> FC | Assessment made by the State Government in |       | (₹ in crore) |
|------|--|--|-------|--------------|
|      |  | Budget                                     | MTFP  | Actual       |
|      |  | 2016-17                                    | 4,246 | 7,680        |

Pension Payments was ₹ 2,319 crore (54.62 per cent) more than the assessments of 14<sup>th</sup> FC. However, it was less by ₹ 1,115 crore (14.52 per cent) than the estimates made by the State Government in its budget and ₹ 1,201 crore (15.46 per cent) than the projections made in its MTFP and during 2016-17.

**(D) Subsidies**

**Table 1.20** indicated that subsidies as a percentage of Revenue Receipts increased further from 0.04 per cent in 2015-16 to 0.40 per cent in 2016-17. In absolute terms, expenditure on payment of subsidies increased from ₹ 19 crore in 2015-16 to ₹ 196 crore in 2016-17.

During 2016-17 the major Departments which received subsidy were Power (₹ 150.00 crore), Industries and Commerce (₹ 29.06 crore) and Co-operation Department (₹ 11.43 crore). The State Government had not made any projection for subsidy in its MTFP during 2016-17.

**1.6.5 Financial Assistance by State Government to Boards and other institutions**

The quantum of assistance provided by way of grants and loans to Boards and others during the current year relative to the previous years is presented in **Table 1.23**.



**Table 1.23: Financial Assistance to Boards and other institutions**

| Financial Assistance to Institutions                 | 2012-13         | 2013-14         | 2014-15         | 2015-16         | ₹ in crore)               |                 |
|--|-----------------|-----------------|-----------------|-----------------|---------------------------|-----------------|
|  |                 |                 |                 |                 | 2016-17                   |                 |
|  |                 |                 |                 |                 | Final Grant/Appropriation | Actual          |
| Municipal Corporations/Urban Sewerage Board          | 94.37           | 62.20           | 93.47           | 0               | 59.44                     | 6.43            |
| Co-operative Societies and Co-operative Institutions | 7.88            | 5.50            | 12.53           | 108.12          | 11.50                     | 11.50           |
| Universities and Educational Institutions            | 2,239.27        | 2,760.62        | 1,267.36        | 589.33          | 1,134.64                  | 578.03          |
| Power Companies etc.                                 | 401.43          | 278.76          | 652.38          | 25.00           | 388.25                    | 407.51          |
| Assam State Housing Board (ASHB) etc.                | 2.11            | 4.58            | 5.22            | 0               | 0.87                      | 0.99            |
| Assam Khadi & Village Industries Board               | 27.01           | 24.77           | 23.37           | 14.37           | 19.88                     | 19.54           |
| Urban Development Authority                          | 3.58            | 11.52           | 23.94           | 17.29           | 245.37                    | 70.58           |
| Autonomous and Development Councils                  | 404.88          | 393.42          | 308.17          | 282.67          | 878.10                    | 851.46          |
| Other Institutions                                   | 244.45          | 671.91          | 329.78          | 627.46          | 328.03                    | 291.35          |
| <b>Total</b>   | <b>3,424.98</b> | <b>4,213.28</b> | <b>2,716.22</b> | <b>1,664.24</b> | <b>3,066.08</b>           | <b>2,237.38</b> |
| Assistance as percentage of RE                       | 11.75           | 13.17           | 6.95            | 4.50            | 4.91                      | 4.53            |

The total assistance during 2016-17 had increased by ₹ 573 crore (34 per cent) over the level of 2015-16. Assistance to Boards and other institutions as a percentage of total Revenue Expenditure was 4.53 per cent during 2016-17. Financial assistance to Educational Institutions constituted more than 25 per cent of the total assistance of the State Government during 2016-17.

## 1.6.6 Local Bodies

Major issues relating to Local Bodies, *i.e.*, Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) are summarised in the following paragraphs.

### 1.6.6.1 Classification of Local Bodies

**Panchayati Raj Institutions (PRIs):** Consequent upon the 73<sup>rd</sup> Constitutional Amendment Act, 1992 the Government of Assam had created the Assam Panchayati Raj Act (APA) 1994, replacing the Assam Panchayati Raj Act, 1986. The APA, 1994 provided for a three-tier panchayat system comprising Gram Panchayat (GP) at the village level, Anchalik Panchayat (AP) at the block level and Zilla Parishad (ZP) at the district level. As of 31 March 2017, there were 21 ZPs, 189 APs and 2,202 GPs in the State.



**Urban Local Bodies (ULBs):** In consonance with the 74<sup>th</sup> Constitutional Amendment Act, 1992 the municipal administration in Assam is based on three categories of ULBs as noted below:

- (i) Town Committee (TC) for a transitional or emerging urban area;
- (ii) Municipal Board (MB) for a comparatively small urban area, and
- (iii) Municipal Corporation *i.e.*, Guwahati Municipal Corporation (GMC) for a larger urban area.

As of 31 March 2017, there were 100 ULBs in the State comprising of one Municipal Corporation, 34 MBs and 65 TCs.

### 1.6.6.2 Financial Profile of Local Bodies

The quantum of funds from own resources (Local Bodies) and assistances provided by way of grants to local bodies during 2012-13 to 2016-17 is presented in **Tables 1.24** and **1.25**.

**Table 1.24: Resources of PRIs**

| Source                                     | (₹ in crore)    |                 |                 |                 |                 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
|  | 2012-13         | 2013-14         | 2014-15         | 2015-16         | 2016-17         |
| Own Revenue (Local Bodies)                 | 176.16          | 193.80          | 213.18          | 8.16            | NA              |
| State Finance Commission (SFC) transfers   | 104.42          | 158.23          | 298.84          | 147.36          | 73.13           |
| Central Finance Commission (CFC) transfers | 362.05          | 201.93          | 270.54          | 584.80          | 511.10          |
| Grants for State sponsored schemes         | 89.09           | 197.29          | 147.04          | 486.00          | Nil             |
| GOI grants for Centrally Sponsored Schemes | 1,211.38        | 2,000.58        | 1,879.94        | 2,070.00        | 3,367.81        |
| <b>Total</b>                               | <b>1,943.10</b> | <b>2,751.83</b> | <b>2,809.54</b> | <b>3,296.32</b> | <b>3,952.04</b> |

Source: Commissioner, P&RD, Assam and information furnished by GOA.  
NA: Not Available

**Table 1.25: Resources of ULBs**

| Source                                     | (₹ in crore)  |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|
|  | 2012-13       | 2013-14       | 2014-15       | 2015-16       | 2016-17       |
| Own Revenue                                | 248.07        | 50.61         | 56.05         | 80.34         | 93.59         |
| SFC transfers                              | 149.59        | 133.11        | 169.07        | Nil           | 92.59         |
| CFC transfers                              | 44.28         | Nil           | 39.74         | 82.57         | Nil           |
| Interest for delayed payment of CFC grants | 0.20          | 0.12          | 0.18          | Nil           | 1.51          |
| State Sponsored Schemes                    | 4.14          | 8.22          | 12.29         | 0.91          | 2.28          |
| GOI grants for Centrally Sponsored Schemes | 33.41         | 25.57         | 11.03         | 15.17         | 111.29        |
| <b>Total</b>                               | <b>479.69</b> | <b>217.63</b> | <b>288.36</b> | <b>178.99</b> | <b>301.26</b> |

Source: Information furnished by DMA, Director, T&CP & Finance (Economic Affairs) Department, GOA.  
NA: Not Available

It would be seen from **Table 1.24** that data of own resources with respect to PRIs (2016-17) were not included in the table as the same were not available. However, total resources under both PRIs and ULBs increased significantly

during 2016-17. The increase was mainly due to increase in GOI grants for Centrally Sponsored Schemes.

### **1.6.6.3 Devolution of funds, functions and functionaries and (3Fs) to PRIs and ULBs**

The 73<sup>rd</sup> and 74<sup>th</sup> Constitutional amendment gave the constitutional status to PRIs and ULBs and established a system of uniform structure, holding of regular elections, regular flow of funds through Finance Commissions, etc.

As a follow up, the States are required to entrust these bodies with such powers, functions and responsibilities so as to enable them to function as institutions of self-government. In particular, the PRIs and ULBs are required to prepare plans and implement schemes for economic development and social justice in respect of functions enumerated in the Schedule XI and XII of the Constitution respectively.

- In June 2007, Government of Assam (GOA) issued notification regarding activity mapping for 23 subjects out of 29 as listed in Schedule XI of the Constitution for devolution of 3Fs<sup>9</sup> to the PRIs. Following the activity mapping which defined the functions and functionaries that are to be devolved to each tier of PRIs, the Government issued orders for devolution in respect of only seven out of 23 notified subjects. The Government did not issue orders in respect of remaining 16 subjects.

- GOA amended (May 2011) the Assam Municipal Act (AMA), 1956, which provided for transfer of 3Fs to ULBs relating to 18 subjects listed in the Twelfth Schedule of the Constitution. It also provided for the constitution of a committee under the Chairmanship of Minister in charge, Urban Development Department to monitor the matter for early and smooth transfer of 3Fs. The Government of Assam though constituted the committee but yet to transfer the 3Fs to ULBs.

Thus, the process of decentralisation commenced partially with the amendment of AMA.

- For devolution of fund, GOA created a panchayat/municipality window in the State Budget earmarking every year substantial outlays under Plan and Non-plan in the revenue account for Panchayats and Municipalities. In the absence of suitable administrative machinery due to non-transfer of 3Fs to PRIs and ULBs the amount earmarked was spent through the functionaries of the respective line departments.

Thus, the objective of creating the Panchayat/Municipality window in the State Budget was frustrated due to lack of effective and prompt action on the part of the Government to implement its own decisions on devolution of 3Fs to the local bodies.

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<sup>9</sup> Funds, Functions and Functionaries

#### **1.6.6.4 Accounting and Auditing Arrangement**

**Accounting Arrangement:** The GOA accepted the Model Accounting System prescribed by Ministry of Panchayati Raj (MoPR) in consultation with the C&AG of India for PRIs and accordingly amended the Assam Panchayat (Financial) Rules 2002. However, Government of Assam did not incorporate the formats for preparation of Monthly and Annual Accounts as prescribed by the C&AG of India in the Assam Panchayat (Financial) Rules 2002. Besides, Government did not make any provision for preparation and submission of monthly and annual accounts in the said Rules.

Thus, the accounts of PRIs were not maintained as per the prescribed formats. In absence of accounts the actual financial position of PRIs could not be ascertained.

Assam Municipal (Accounts) Rules 1961 framed under AMA, 1956, provides for maintenance of accounts of municipalities on cash basis and does not prescribe formats for preparation of annual accounts by ULBs. In the line of National Municipal Accounting Manual (NMAM), the State Government prepared the draft Assam Municipal Accounting Manual (AMAM) in July 2010. The draft Manual was based on accrual based accounting system. Further, the State Government amended (May 2011) the AMA, 1956, to provide for maintenance of accounts on accrual basis and preparation of Receipt and Payment Accounts, Income and Expenditure Account and the Balance Sheet.

However, the accounts of ULBs continued to be maintained on cash basis and thereby true and fair view of financial affairs of ULBs and their assets and liabilities were not disclosed.

**Auditing Arrangement:** As per recommendation of 13<sup>th</sup> FC, the GOA had entrusted the audit of accounts of PRIs and ULBs to the C&AG of India under Section 20 (1) of the C&AG's (DPC) Act, 1971 under standard terms and conditions of Technical Guidance and Support (TGS) module (May 2011). Accordingly, the C&AG of India conducts audit of PRIs and ULBs in the State.

#### **1.6.6.5 Reporting Arrangement**

Audit findings of test-check of accounts of LBs conducted by the C&AG of India are presented in the form of Audit Reports. The latest Audit Report for the year 2015-16 was laid before the State Legislature on 10 March 2017.

Government of Assam had constituted (October 2012) Committee on Local Fund Accounts (CoLFA) to discuss the Audit Reports on PRIs and ULBs. In July 2017, Audit Report on Local Bodies for the year 2013-14 was discussed by the CoLFA.

## 1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure.

### 1.7.1 Adequacy of Expenditure Use

It is important for the State Governments to take appropriate expenditure rationalization by focusing more on Development Expenditure<sup>10</sup>.

Apart from improving the allocation towards Development Expenditure, the efficiency of expenditure use is also reflected by the ratio of Capital Expenditure to total expenditure. It is also reflected by proportion of Revenue Expenditure being spent on operation and maintenance of the existing Social and Economic Services. The higher the ratio of these components to total expenditure, the better would be the quality of expenditure.

**Table 1.26** compares the fiscal priority of the State Government with that of Special Category States regarding Development Expenditure, Social Sector Expenditure, Economic Sector Expenditure and Capital Expenditure during 2016-17, taking 2012-13 as base year.

**Table 1.26: Fiscal Priority of the State in 2012-13 and 2016-17**

| (In per cent)  |             |            |            |           |           |                  |               |
|--|-------------|------------|------------|-----------|-----------|------------------|---------------|
| Fiscal Priority of the State   | AE/<br>GSDP | SSE/<br>AE | ESE/<br>AE | DE/<br>AE | CE/<br>AE | Education<br>/AE | Health/<br>AE |
| Average (Ratio) 2012-13 of   |             |            |            |           |           |                  |               |
| Special Category States  | 24.80       | 34.30      | 30.70      | 61.10     | 15.10     | 18.10            | 5.30          |
| Assam  | 20.54       | 23.12      | 14.45      | 37.57     | 4.73      | 14.03            | 3.06          |
| Average (Ratio) 2016-17 of   |             |            |            |           |           |                  |               |
| Special Category States  | 27.40       | 34.20      | 30.00      | 61.50     | 13.60     | 16.60            | 5.40          |
| Assam  | 21.50       | 43.80      | 23.72      | 67.52     | 9.94      | 23.09            | 5.77          |
| AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; ESE: Economic Sector Expenditure; CE: Capital Expenditure. |             |            |            |           |           |                  |               |

**Table 1.26** reveals that Development Expenditure as a ratio of aggregate expenditure of the State of Assam was less than that of Special Category States (SCS) during the year 2012-13. But during 2016-17, it was more than that of SCS by 6.02 per cent. However, Capital Expenditure of the State during both the years was less than that of SCS, which is a matter of concern. Expenditure on education

<sup>10</sup> The analysis of expenditure data is disaggregated into development and non-Development Expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic services constitute Development Expenditure, while expenditure on General Services is treated as non-Development Expenditure.

and health showed inclining trend as it was more than that of SCS in 2016-17 in comparison with 2012-13.

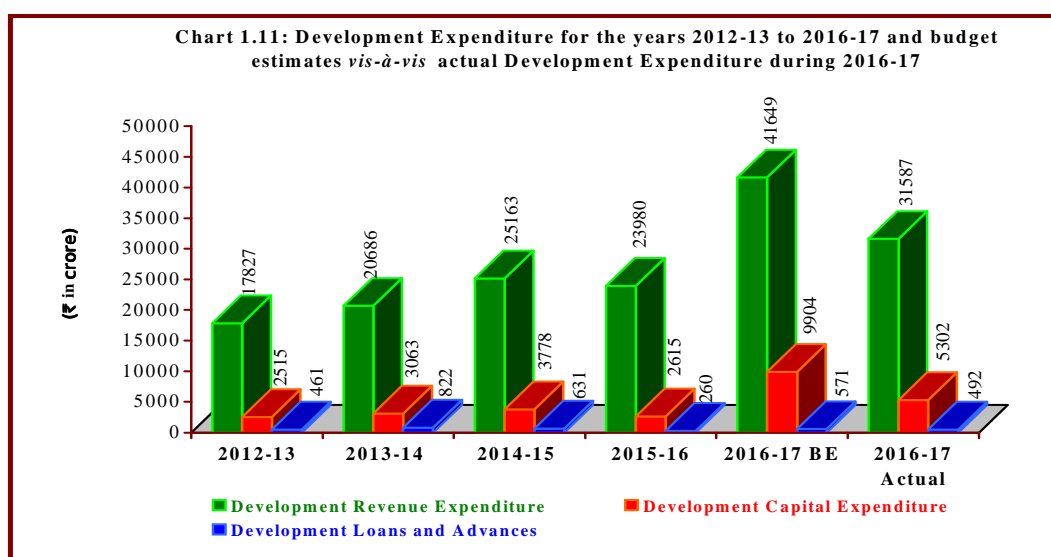
Further, **Table 1.27** presents the trends in Development Expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* budgeted and the previous years while **Table 1.28** provides the details of Capital Expenditure and the components of Revenue Expenditure incurred on the maintenance of the selected Social and Economic Services.

**Table 1.27: Development Expenditure**

| Components of Development Expenditure | 2012-13        | 2013-14        | 2014-15        | 2015-16        | 2016-17        |                |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                       |                |                |                |                | BE             | Actual         |
| Development Expenditure (a to c)      | 20,803<br>(65) | 24,571<br>(68) | 29,572<br>(68) | 26,855<br>(67) | 52,124<br>(71) | 37,381<br>(68) |
| a. Development Revenue Expenditure    | 17,827<br>(55) | 20,686<br>(57) | 25,163<br>(58) | 23,980<br>(60) | 41,649<br>(57) | 31,587<br>(57) |
| b. Development Capital Expenditure    | 2,515<br>(8)   | 3,063<br>(9)   | 3,778<br>(9)   | 2,615<br>(6)   | 9,904<br>(13)  | 5,302<br>(10)  |
| c. Development Loans and Advances     | 461<br>(2)     | 822<br>(2)     | 631<br>(1)     | 260<br>(1)     | 571<br>(1)     | 492<br>(1)     |

Figures in parentheses indicate percentage to aggregate expenditure

The share of Development Expenditure to aggregate expenditure exhibited relative stability during the period 2012-17. However, in absolute term, Development Expenditure increased significantly by ₹ 10,533 crore (39 per cent) in 2016-17 over the previous year. During the current year, the State Government earmarked 71 per cent of the estimated aggregate expenditure for Development Expenditure and this assessment was not achieved at the end of the year. The relative share of Development Expenditure to total expenditure during 2012-17 is presented in **Chart 1.11**.



The Development Revenue Expenditure increased significantly by ₹ 7,607 crore (31.72 per cent) from ₹ 23,980 crore in 2015-16 to ₹ 31,587 crore in 2016-17. The increases under Social and Economic Services during the year were ₹ 4,933 crore and ₹ 2,674 crore respectively. The actual Development Revenue Expenditure was less than the State's projection in budget by ₹ 10,062 crore.

The Development Capital Expenditure also increased by ₹ 2,687 crore (102.75 per cent) from ₹ 2,615 crore in 2015-16 to ₹ 5,302 crore in 2016-17. The increase of ₹ 2,687 crore in Development Capital Expenditure was due to increase in expenditure under Social and Economic Services by ₹ 946 crore and ₹ 1,741 crore respectively. The actual Development Capital Expenditure was also less than the State's projection in budget by ₹ 4,602 crore.

The Development Loans and Advances also increased by ₹ 232 crore from ₹ 260 crore in 2015-16 to ₹ 492 crore in 2016-17. The actual Development Loans and Advances was also less than the State's projection in budget by ₹ 79 crore.

### 1.7.2 Efficiency of Expenditure Use

**Table 1.28: Efficiency of expenditure use in selected Social and Economic Services**

(In per cent)

| Social/ Economic Infrastructure   | 2015-16                        |                     |                    | 2016-17                        |                     |                    |
|---|--------------------------------|---------------------|--------------------|--------------------------------|---------------------|--------------------|
|   | Ratio of CE to TE <sup>@</sup> | In RE, the share of |                    | Ratio of CE to TE <sup>@</sup> | In RE, the share of |                    |
|   |                                | S & W               | O & M <sup>¥</sup> |                                | S & W               | O & M <sup>¥</sup> |
| <b>Social Services (SS)</b>   |                                |                     |                    |                                |                     |                    |
| Education, Sports, Art and Culture  | 1.20                           | 24.84               | 0.17               | 0.00                           | 19.67               | 0.33               |
| Health and Family Welfare   | 0.22                           | 6.70                | 0.69               | 1.08                           | 3.00                | 0.51               |
| Water Supply, Sanitation & Housing & Urban Development  | 24.76                          | 1.15                | 1.81               | 33.08                          | 0.91                | 1.16               |
| Other Social Services   | 0.00                           | 2.01                | 0.01               | 0.00                           | 1.56                | 0.67               |
| <b>Total (SS)</b>   | <b>3.25</b>                    | <b>31.69</b>        | <b>2.68</b>        | <b>6.37</b>                    | <b>25.15</b>        | <b>2.66</b>        |
| <b>Economic Services (ES)</b>   |                                |                     |                    |                                |                     |                    |
| Agriculture & Allied Activities   | 1.09                           | 3.32                | 1.26               | 2.12                           | 2.69                | 0.79               |
| Irrigation and Flood Control  | 58.02                          | 1.72                | 0.22               | 51.20                          | 1.31                | 0.51               |
| Special Areas Programmes  | 64.73                          | 0.91                | 0.00               | 63.09                          | 0.01                | 0.00               |
| Transport   | 33.26                          | 1.85                | 3.03               | 42.74                          | 1.46                | 0.44               |
| Other Economic Services   | 5.48                           | 2.29                | 0.07               | 18.39                          | 1.38                | 0.03               |
| <b>Total (ES)</b>   | <b>24.45</b>                   | <b>9.20</b>         | <b>4.58</b>        | <b>29.67</b>                   | <b>6.85</b>         | <b>1.77</b>        |
| TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operation & Maintenance. |                                |                     |                    |                                |                     |                    |
| ® Total Revenue and Capital Expenditure of the services concerned. ¥ Appendix X of Finance Accounts.                            |                                |                     |                    |                                |                     |                    |

The trends presented in **Table 1.28** reveals that the percentage of Capital Expenditure on Social Services to total expenditure on Social Services increased significantly from 3.25 *per cent* in 2015-16 to 6.37 *per cent* in 2016-17. The increase was mainly under Water Supply, Sanitation and Housing & Urban Development and Health and Family Welfare sectors under Social Services. The percentage of Capital Expenditure on Economic Services to total expenditure also increased from 24.45 *per cent* in 2015-16 to 29.67 *per cent* in 2016-17. The increase was recorded under Transport and Other Economic Services.

The share of salary and wages in Revenue Expenditure on Social Services decreased from 31.69 *per cent* in 2015-16 to 25.15 *per cent* in 2016-17 and the share of salary and wages in Revenue Expenditure on Economic Services also decreased from 9.20 *per cent* in 2015-16 to 6.85 *per cent* in 2016-17. The decrease was recorded in all the sectors under both Social and Economic Services.

The share of operations and maintenance in Revenue Expenditure on Social Services decreased marginally from 2.68 *per cent* in 2015-16 to 2.66 *per cent* in 2016-17 while the share of operations and maintenance in Revenue Expenditure on Economic Services decreased from 4.58 *per cent* in 2015-16 to 1.77 *per cent* in 2016-17. The decrease was mainly under Health and Family Welfare and Water Supply, Sanitation and Housing & Urban Development sectors under Social Services and Transport and Agriculture & Allied Services sectors under Economic Services.

### **1.7.3 Effectiveness of the Expenditure, i.e., Outlay-Outcome Relationship**

#### ***Impact of expenditure on various Sectors***

**Appendix 1.5** depicts the progress achieved during 2016-17 as compared to 2015-16 in various sectors. In the Education sector, number of upper primary schools increased by 20 from 7,812 in 2015-16 to 7,832 in 2016-17 mainly due to upgradation of lower primary schools to upper ones. Enrollment of students in lower primary schools decreased by 0.14 lakh whereas same in upper primary schools increased by 0.26 lakh during the year as compared to previous year. Number of villages connected with roads increased by 469 from 15,688 in 2015-16 to 16,157 in 2016-17. However, there was no infrastructural improvement in the Health sector during the year.

In the Power sector, only 63.70 *per cent* of the sanctioned villages were electrified during 2016-17. During the period, generation, purchase and consumption of power decreased by 200 Million kWh, 921 Million kWh and 1,062 Million kWh respectively. In the Irrigation sector, new irrigation potential



of 0.21 lakh hectares was created in 2016-17. Per capita income of the State increased significantly from ₹ 60,526 in 2015-16 to ₹ 67,620 in 2016-17.

## 1.8 Financial Analysis of Government Expenditure and Investments

In the post-FRBM framework, the State is expected to keep its Fiscal Deficit (and borrowing) not only at low levels but also meet its Capital Expenditure /investment (including Loans and Advances) requirements. In addition, in a transition to complete dependence on market based resources, the State Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations.

This section presents the broad financial analysis of investments and other Capital Expenditure undertaken by the Government during the current year *vis-à-vis* previous years.

### 1.8.1 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2017 is given in **Table 1.29**.

**Table 1.29: Department-wise profile of Incomplete Projects**

(₹ in crore)

| Department           | No. of Incomplete Projects | Initial Budgeted Cost | Cost Overrun | Cumulative actual expenditure (March 2017) |
|----------------------|----------------------------|-----------------------|--------------|--|
| Public Works (Roads) | 156                        | 880.09                | NA           | 267.26                                     |
| Irrigation           | 21                         | 94.32                 | NA           | 55.94                                      |
| Water Resources      | 4                          | 168.29                | NA           | 78.88                                      |
| <b>Total</b>         | <b>181</b>                 | <b>1,142.70</b>       | <b>NA</b>    | <b>402.08</b>                              |

Source: Appendix IX of Finance Accounts 2016-17; NA: Not Available

As on 31 March 2017, 181 projects which were due to be completed by March 2017 remained incomplete in which ₹ 402.08 crore was blocked. Of these, 142 projects involving ₹ 308.71 crore remained incomplete for less than three years, 20 projects involving an amount of ₹ 38.83 crore remained incomplete for periods ranging from three to five years and 19 projects involving ₹ 54.54 crore remained incomplete for more than five years. The cost overrun of incomplete projects could not be determined as the revised cost of incomplete projects could not be furnished to Audit, though called for.



**Delay in completion of works/projects invites the risk of escalation in the cost of the works, besides the intended benefits from these projects do not reach the beneficiaries in the State.**

### 1.8.2 Investment and returns

As of 31 March 2017, Government had invested ₹ 2,509.95 crore in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies (Table 1.30). The average return on this investment was 4.96 per cent only while the Government paid an average interest rate of 6.57 per cent on its borrowings during 2016-17.

**Table 1.30: Return on Investment**

|   |   | (₹ in crore)    |                 |                 |                 |                 |
|---|---|-----------------|-----------------|-----------------|-----------------|-----------------|
|   |   | 2012-13         | 2013-14         | 2014-15         | 2015-16         | 2016-17         |
| 1   |   | 2               | 3               | 4               | 5               | 6               |
| (a)   | Statutory Corporations <sup>11</sup><br>(No. of concerns) | 1,911.13<br>(4) | 1,967.11<br>(4) | 2,077.41<br>(4) | 2,077.41<br>(4) | 2,136.13<br>(4) |
| (b)   | Banks <sup>12</sup><br>(No. of concerns)                  | 11.16<br>(1)    | 11.16<br>(1)    | 11.16<br>(1)    | 11.16<br>(1)    | 21.26<br>(2)    |
| (c)   | Joint Stock Companies<br>(No. of concerns)                | 18.04<br>(15)   | 18.04<br>(15)   | 29.05<br>(16)   | 29.05<br>(16)   | 65.81<br>(17)   |
| (d)   | Co-operatives<br>(No. of concerns)                        | 109.83<br>(18)  | 109.83<br>(18)  | 110.23<br>(18)  | 109.84<br>(18)  | 109.83<br>(18)  |
| (e)   | Government Companies <sup>13</sup><br>(No. of concerns)   | 162.80<br>(24)  | 176.05<br>(24)  | 176.05<br>(24)  | 176.91<br>(24)  | 176.92<br>(24)  |
| <b>Total Investment</b>                                     |   | <b>2,212.97</b> | <b>2,282.19</b> | <b>2,403.90</b> | <b>2,404.37</b> | <b>2,509.95</b> |
| Return (₹ in crore)   |   | 11.64           | 12.05           | 16.23           | 70.06           | 124.44          |
| Return (per cent)   |   | 0.53            | 0.53            | 0.68            | 2.91            | 4.96            |
| Average rate of interest on Government borrowing (per cent) |   | 6.57            | 6.53            | 6.40            | 6.47            | 6.57            |
| Difference between interest rate and return (per cent)      |   | 6.04            | 6.00            | 5.72            | 3.56            | 1.61            |

Source: Statement 8 and 19 of Finance Accounts

During the last five years, *i.e.*, 2012-17, the State Government's investments had increased by ₹ 296.98 crore. During the current year, Government invested ₹ 58.72 crore in Statutory Corporations, ₹ 10.10 crore in Rural Bank and ₹ 36.76 crore in Joint Stock Companies.

<sup>11</sup> Out of four, one Statutory Corporation *i.e.*, Assam State Electricity Board (ASEB) was reorganized into three entities namely (i) Assam Power Distribution Company Limited (APDCL) (ii) Assam Electricity Grid Corporation Limited (AEGCL) and (iii) Assam Power Generation Corporation Limited (APGCL) in March 2013. Present status of investment already made in erstwhile ASEB and up to date status of investments made in three Corporations are awaited from Government.

<sup>12</sup> It includes the Rural Bank and Urban and Industrial Co-operative Bank

<sup>13</sup> As recorded in the Finance Accounts (2016-17) {Working: 21; Non-working: 3}. However, Audit Report on PSUs (2016-17) shows no. of Companies as 46 (Working: 30; Non-working: 16) as per data collected directly from the Companies.

Out of four Statutory Corporations, three were incurring losses and their accumulated losses amounted to ₹ 796.47 crore<sup>14</sup>. Similarly, out of 24 Government Companies in the State, 16 companies were incurring losses and their accumulated losses amounted to ₹ 595.77 crore.

The major loss incurring Government Companies were Assam Industrial Development Corporation Ltd., (Investment: ₹ 29.71 crore; accumulated loss: ₹ 112.82 crore), Assam Agro Industries Development Corporation Ltd., (Investment: ₹ 22.08 crore; accumulated loss: ₹ 20.58 crore), Assam Seed Corporation Ltd., (Investment: ₹ 1.25 crore; accumulated loss: ₹ 13.18 crore), Assam Tea Corporation Ltd., (Investment: ₹ 8.07 crore; accumulated loss: ₹ 286.40 crore), Assam State Textile Corporation Ltd., (Investment: ₹ 4.78 crore; accumulated loss: ₹ 22.94 crore) and Assam State Development Corporation for Scheduled Caste Ltd., (Investment: ₹ 4.88 crore; accumulated loss: ₹ 23.74 crore).

### 1.8.3 Loans and advances by State Government

In addition to investments in Co-operative societies, Corporations and Companies, Government had also provided Loans and Advances to many institutions/ organisations. **Table 1.31** presents the outstanding Loans and Advances as on 31 March 2017, interest receipts *vis-à-vis* interest payments during the last five years.

**Table 1.31: Average Interest received on Loans Advanced by the State Government**

| Quantum of Loans/ Interest Receipts/<br>Cost of Borrowings                           | (₹ in crore) |              |              |              |              |
|--|--------------|--------------|--------------|--------------|--------------|
|  | 2012-13      | 2013-14      | 2014-15      | 2015-16      | 2016-17      |
| Opening Balance  | 3,054        | 3,507        | 4,323        | 4,944        | 4,694        |
| Amount advanced during the year  | 460          | 822          | 631          | 260          | 499          |
| Amount recovered during the year   | 7            | 6            | 10           | 510          | 19           |
| Closing Balance  | <b>3,507</b> | <b>4,323</b> | <b>4,944</b> | <b>4,694</b> | <b>5,174</b> |
| <i>Of which</i> Outstanding balance for which terms and conditions have been settled | Nil          | Nil          | Nil          | Nil          | Nil          |
| Net addition   | 453          | 816          | 621          | -250         | 480          |
| Interest Receipts  | 27           | 18           | 15           | 14           | 17           |
| Interest receipts as <i>per cent</i> to outstanding Loans and Advances               | 0.77         | 0.42         | 0.30         | 0.30         | 0.33         |
| Average rate of interest on Government borrowing ( <i>per cent</i> )                 | 6.57         | 6.53         | 6.40         | 6.47         | 6.57         |
| Difference between Interest Payments and Interest Receipts ( <i>per cent</i> )       | 5.80         | 6.11         | 6.10         | 6.17         | 6.24         |

<sup>14</sup> Assam State Ware-housing Corporation : ₹ 12.54 crore (as on 31-03-2015);  
Assam State Transport Corporation (ASTC) : ₹ 779.90 crore (as on 31-03-2017);  
Assam Financial Corporation, Guwahati : ₹ 4.03 crore (as on 31-03-2017).

The total amount of outstanding Loans and Advances as on 31 March 2017 was ₹ 5,174 crore. The amount of loans disbursed during the year increased by 91.92 per cent from ₹ 260 crore in 2015-16 to ₹ 499 crore in 2016-17.

Out of the total amount of loans advanced during the year, ₹ 35.36 crore went to Social Services, ₹ 457.20 crore to Economic Services and ₹ 6.82 crore to Government servants. Under Social Services, majority of the loan went to Urban Development (98.08 per cent) and under Economic Services, the major portion of loans went to loans for Power Projects (89 per cent) followed by loans to consumer industries (nine per cent).

Recovery of Loans and Advances decreased by ₹ 491 crore from ₹ 510 crore in 2015-16 to ₹ 19 crore in 2016-17. However, interest receipt against the Loans and Advances increased by ₹ three crore during the year.

During 2016-17, fresh Loans and Advances (₹ 492.56 crore) were made in seven cases<sup>15</sup> against whom repayments of earlier loans (₹ 3,527.46 crore) were in arrears. Out of those seven cases, loans in respect of Village and Small Industries (₹ 33.32 crore) were in arrears since 1976-77.

#### 1.8.4 Cash Balances and Investment of Cash Balances

Table 1.32 and Chart 1.12 depict the Cash Balances and investments made by the State Government out of Cash Balances during the year.

Table 1.32: Cash Balances and investment of Cash Balances

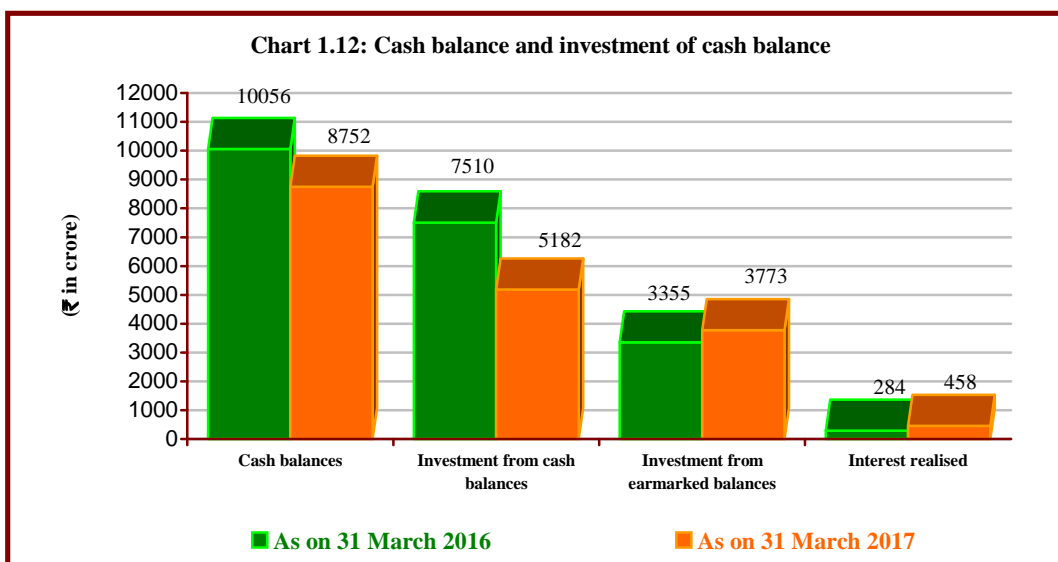
(₹ in crore)

|   | Opening balance on<br>1 April 2016 | Closing balance on<br>31 March 2017 |
|---|------------------------------------|-------------------------------------|
| <b>General Cash Balance</b>                         |                                    |                                     |
| Cash in treasuries                                  | 0.00                               | 0.00                                |
| Deposits with Reserve Bank                          | (-) 816.18                         | (-) 220.92                          |
| Deposits with other Banks                           | 0.00                               | 0.00                                |
| Remittances in transit – Local                      | 0.00                               | 0.00                                |
| <b>Total</b>  | <b>(-) 816.18</b>                  | <b>(-) 220.92</b>                   |
| Investments held in Cash Balance investment account | 7,510.11                           | 5,181.64                            |
| <b>Total (a)</b>                                    | <b>6,693.93</b>                    | <b>4,960.72</b>                     |
| <b>Other Cash Balances and Investments</b>          |                                    |                                     |
| Cash with departmental officers viz., Public        | 7.01                               | 17.81                               |

15

|   | (₹ in crore)    |
|---|-----------------|
| 1. Loans to Consumer Industries                               | 208.67          |
| 2. Assam Power Distribution and Power Generation Company Ltd. | 3,161.58        |
| 3. Loans for General Financial and Trading Institutions       | 53.16           |
| 4. Loans for Urban Development                                | 55.46           |
| 5. Loans for Welfare of SC, ST, OBC and Minorities            | 9.55            |
| 6. Loans for Village and Small Industries                     | 33.32           |
| 7. Loans for Housing  | 5.72            |
|   | <b>3,527.46</b> |

|  |                  |                 |
|--|------------------|-----------------|
| Works, Forest Officers   |                  |                 |
| Permanent advances for contingent expenditure with department officers | 0.46             | 0.46            |
| Investment of earmarked funds  | 3,355.06         | 3,772.56        |
| <b>Total (b)</b>   | <b>3,362.53</b>  | <b>3,790.83</b> |
| <b>Total (a) + (b)</b>   | <b>10,056.46</b> | <b>8,751.55</b> |
| Interest realized  | 284.35           | 458.12          |



**Cash Balances of the State Government at the end of the current year decreased by ₹ 1,304 crore from ₹ 10,056 crore in 2015-16 to ₹ 8,752 crore in 2016-17.**

The State Government from the investments made in GOI Treasury Bills, had earned an interest of ₹ 458 crore during 2016-17. Further, the Government invested ₹ 3,739 crore in Sinking Fund and Development and Welfare Fund as of 31 March 2017. **The interest receipts against investment on cash balance was 8.84 per cent during 2016-17 while Government paid interest at the rate of 6.57 per cent only on its borrowings during the year.**

## 1.9 Assets and Liabilities

### 1.9.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like Land and Buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred.

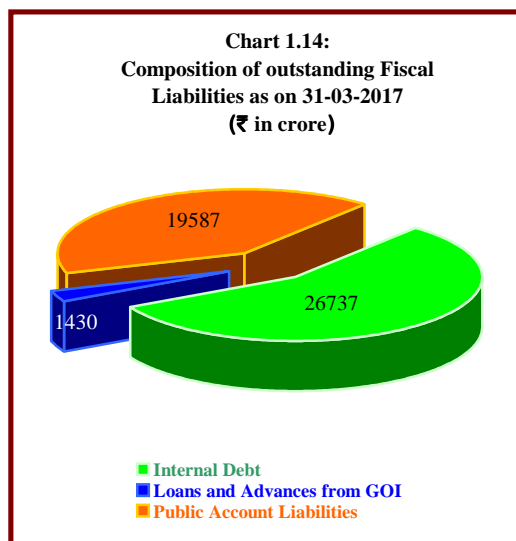
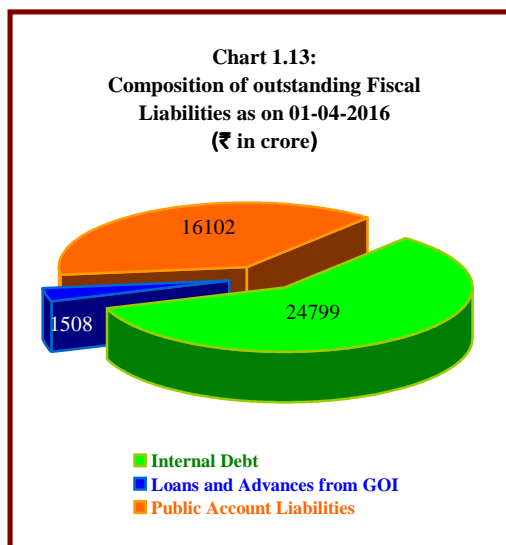
**Appendix 1.6** gives an abstract of such liabilities and assets as on 31 March 2017 compared with the corresponding position as on 31 March 2016. The liabilities shown in the Appendix consisted mainly of internal borrowings, Loans and Advances from GOI, receipts from the Public Account and Reserve Funds. The

assets comprised mainly of the Capital Outlay and Loans and Advances given by the State Government and Cash Balances.

According to the Assam FRBM Act, 2005 (amended in 2011), the “total liabilities of the State” means the liabilities under the Consolidated Fund of the State and the Public Account of the State.

### 1.9.2 Fiscal Liabilities

The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.13** and **1.14**.



The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.3. Table 1.33** shows the fiscal liabilities of the State, their rate of growth, the ratio of these liabilities to GSDP, to Revenue Receipts and to State’s own resources and also the buoyancy of fiscal liabilities with reference to these parameters.

**Table 1.33: Fiscal Liabilities-Basic Parameters**

| Parameters  | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---|---------|---------|---------|---------|---------|
| Fiscal Liabilities <sup>16</sup> (₹ in crore)     | 32,897  | 34,376  | 38,512  | 42,409  | 47,754  |
| Rate of Growth ( <i>per cent</i> )                | 4.44    | 4.50    | 12.03   | 10.12   | 12.60   |
| Ratio of Fiscal Liabilities to:                   |         |         |         |         |         |
| GSDP ( <i>per cent</i> )                          | 20.97   | 19.34   | 19.68   | 18.74   | 18.54   |
| Revenue Receipts ( <i>per cent</i> )              | 107.19  | 106.71  | 100.86  | 99.89   | 97.02   |
| Own Resources ( <i>per cent</i> )                 | 306.76  | 293.81  | 324.64  | 330.11  | 290.60  |
| Buoyancy of Fiscal Liabilities with reference to: |         |         |         |         |         |
| GSDP (ratio)                                      | 0.464   | 0.338   | 1.190   | 0.648   | 0.913   |
| Revenue Receipts (ratio)                          | 0.377   | 0.907   | 0.649   | 0.904   | 0.791   |
| Own Resources (ratio)                             | 2.135   | 0.495   | 8.655   | 1.221   | 0.451   |

<sup>16</sup> Includes Internal Debt, Loans and Advances from GOI, Small Savings, Provident Fund etc., Reserve Funds (Gross) and Deposits.

The overall fiscal liabilities of the State increased at an average annual rate of 9.03 *per cent* during the period 2012-17. During the current year, the fiscal liabilities of the State Government increased by ₹ 5,345 crore (12.60 *per cent*) from ₹ 42,409 crore in 2015-16 to ₹ 47,754 crore in 2016-17.

The increase in fiscal liabilities was mainly due to increase in the internal debt (₹ 1,938 crore) and Public Account liabilities (₹ 3,485 crore), which was however, offset by decrease in Loans and Advances from GOI (₹ 78 crore). The ratio of fiscal liabilities to GSDP had improved marginally as it decreased from 18.74 *per cent* in 2015-16 to 18.54 *per cent* in 2016-17 which was well within the norms (26.93 *per cent*), prescribed by the 14<sup>th</sup> FC.

The fiscal liabilities of the State stood nearly 0.97 times of Revenue Receipts and 2.91 times of the State's own resources at the end of 2016-17. The buoyancy of the liabilities with respect to GSDP during the year was 0.91 indicating that for each one *per cent* increase in GSDP, fiscal liabilities grew by 0.91 *per cent*.

The State Government had set up the sinking fund in line with the recommendations of the Twelfth Finance Commission (TFC) for amortisation of market borrowings as well as other loans and debt obligations. The fund is managed by the Reserve Bank of India. As of 31 March 2017, the balance in the sinking fund was ₹ 3,746.49 crore, of which ₹ 3,739.26 crore had been invested.

### 1.9.3 Status of Guarantees – Contingent Liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. According to FRBM Act, State Government guarantees shall be restricted to 50 *per cent* of State's Tax and Non-Tax Revenue of the second preceding year.

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years are shown in **Table 1.34**.

**Table 1.34: Guarantees given by the Government of Assam**

| Guarantees   | (₹ in crore)  |         |         |
|--|---|---------|---------|
|  | 2014-15   | 2015-16 | 2016-17 |
| Maximum amount guaranteed  | 582   | 482     | 482     |
| Outstanding amount of guarantees including interest                              | 143   | 143     | 130     |
| Percentage of maximum amount guaranteed to total Revenue Receipts                | 1.52  | 1.14    | 0.98    |
| Criteria as per the Assam Fiscal Responsibility and Budget Management Act, 2011. | State Government guarantees shall be restricted at any point of time to 50 <i>per cent</i> of State's own Tax and Non-Tax Revenue of the second preceding year as reflected in the books of accounts maintained by Accountant General (Accounts & Entitlement). |         |         |

Government had constituted (September 2009) a 'Guarantee Redemption Fund' for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Public Sector Undertakings or other Bodies and invoked by the beneficiaries. The accumulations in the Fund would be utilised only towards payment of the guarantees issued by the Government and not paid by the institution on whose behalf guarantee was issued.

According to the scheme guidelines, the Government should contribute an amount equivalent to at least three *per cent* of the outstanding guarantees at the end of the second financial year preceding the current financial year as reflected in the books of accounts as maintained by the Accountant General (Accounts & Entitlement).

During 2016-17, the State Government contributed ₹ 4.29 crore to the Fund, which was 3 *per cent* of ₹ 143 crore (i.e., outstanding guarantee at the end of second financial year preceding the current financial year). No guarantee was invoked during the year. As on 31 March 2017, the total amount lying in the Fund was ₹ 32.88 crore (including the accrued interest of ₹ 1.78 crore for 2016-17) and the entire amount has been invested by the Reserve Bank of India.

Government had guaranteed loans raised by various Corporations and others which at the end of 2016-17 stood at ₹ 130 crore. It was 1.10 *per cent* of State's own Tax and Non-Tax Revenue of the second preceding year *i.e.*, well within the limit prescribed in the Act. Out of the total outstanding guarantees, ₹ 39.63 crore (30 *per cent*) pertained to Power sector.

#### **1.9.4 Ujwal Discom Assurance Yojana (UDAY)**

Government of India launched (November 2015) Ujwal Discom Assurance Yojana (UDAY) for financial turnaround of Power Distribution Companies (DISCOMs) and for improving operational and financial efficiency of the State DISCOMs. Its main objective is to provide affordable and accessible 24x7 power to all. One of the important provisions of the scheme is that the State shall take over 75 *per cent* of DISCOMs debt as on 30 September 2015 over two years – 50 *per cent* debt shall be taken in 2015-16 and 25 *per cent* in 2016-17.

Government of Assam entered the Yojana on 4 January 2017. As per Memorandum of Understanding (MoU) amongst Government of India, Government of Assam and Assam Power Distribution Company Limited (APDCL), GoA is required to take over 75 *per cent* of outstanding loan as on 30 September 2015 payable by APDCL and convert the same into grant and equity in 3:1 ratio and further, to waive the unpaid interest due from APDCL as on 30 September 2015.



As on 31 March 2017, the total DISCOM debt of Government of Assam was ₹ 1,647.11 crore. During 2016-17 financial liabilities of the State on account of joining UDAY was nil as Government of Assam had not issued any bond during the year for taking over the outstanding debt under UDAY.

## 1.10 Debt Management

### 1.10.1 Debt Sustainability

Debt sustainability is defined as the ability of the State to service its debt in future. Sustainability of debt therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between cost of additional borrowings and returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

Apart from the magnitude of debt of State Government, it is important to analyse various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the State Government in terms of growth rate of debt, debt/GSDP ratio, burden of interest payments (measured by interest payments to Revenue Receipts ratio) and maturity profile of State Government securities. **Table 1.35** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2012-13.

**Table 1.35: Debt Sustainability: Indicators and Trends**

| Indicators of Debt sustainability                                      | (₹ in crore) |          |           |              |              |
|--|--------------|----------|-----------|--------------|--------------|
|  | 2012-13      | 2013-14  | 2014-15   | 2015-16      | 2016-17      |
| Outstanding debt <sup>17</sup> (year end)                              | 32,897       | 34,376   | 38,512    | 42,409       | 47,754       |
| Rate of growth of outstanding debt                                     | 4.44         | 4.50     | 12.03     | 10.12        | 12.60        |
| Gross State Domestic Product (GSDP)                                    | 1,56,864     | 1,77,745 | 1,95,723  | 2,26,276 (P) | 2,57,510 (Q) |
| Rate of growth of GSDP   | 9.56         | 13.31    | 10.11     | 15.61        | 13.80        |
| Debt/GSDP (per cent)   | 20.97        | 19.34    | 19.44     | 18.74        | 18.54        |
| Average interest rate of Outstanding debt (per cent)                   | 6.57         | 6.53     | 6.40      | 6.47         | 6.57         |
| Burden of Interest Payments (Interest Payments/Revenue Receipts Ratio) | 6.89         | 6.82     | 6.11      | 6.17         | 6.02         |
| Total Debt Receipts  | 7,491.08     | 8,629.19 | 14,374.17 | 13,340.80    | 13,533.75    |
| Total Debt Repayments  | 6,091.69     | 7,437.66 | 10,736.36 | 9,689.38     | 8,607.78     |
| Net Debt Available   | 1,399.39     | 1,191.53 | 3,637.81  | 3,651.42     | 4,925.97     |
| Debt Repayments/Debt Receipts (Per cent)                               | 81.32        | 86.19    | 74.69     | 72.63        | 63.60        |

<sup>17</sup> Includes Internal Debt, Loans and Advances from GOI, Small Savings, Provident Fund etc., Reserve Funds (Gross) and Deposits.



**Table 1.35** reveals that the rate of growth of GSDP ranged between 9.56 *per cent* and 15.61 *per cent* whereas average interest rate on outstanding debt ranged between 6.40 *per cent* and 6.57 *per cent* during 2012-17. GSDP growth was much more than the average interest paid by the State Government on outstanding debt during the period.

Further, the debt-GSDP ratio had declined from 20.97 in 2012-13 to 18.54 in 2016-17, which was well within the norms (26.93 *per cent*), prescribed by the 14<sup>th</sup> FC. This was a positive sign towards fiscal consolidation for improving the debt sustainability position of the State.

The trends in outstanding debt redemption ratio fluctuated between 63.60 *per cent* and 86.19 *per cent* during 2012-17 and decreased from 72.63 *per cent* in 2015-16 to 63.60 *per cent* in 2016-17. During the year 2016-17, the Government has repaid the loans to an extent of ₹ 8,608 crore only against the outstanding debt of ₹ 42,409 crore on 01 April 2016, which is lower than the amount repaid during the previous year 2015-16 (₹ 9,689 crore). Debt redemption as a percentage of tax revenue<sup>18</sup> stood at 71.26 *per cent* during 2016-17. So far as year-end cash balance of the State is concerned, it also decreased by ₹ 1,304 crore from ₹ 10,056 crore in 2015-16 to ₹ 8,752 crore in 2016-17.

High level of surplus cash in recent past appeared to provide some headroom to withstand pressure on finances. The reason for cash accumulation was attributed to conservative approach in capital spending since the capital outlay as a percentage of total expenditure ranged between a meagre seven and ten *per cent* during the period from 2012-17.

### 1.10.2 Debt Profile

As per Statement 17 of the Finance Accounts for the year 2016-17, the maturity profile of the State debt is as indicated in **Table 1.36**.

**Table 1.36: Maturity Profile of State Debt**

| Date maturity             | Maturity Profile        | Amount        |                           |          | (₹ in crore) |
|---------------------------|-------------------------|---------------|---------------------------|----------|--------------|
|                           |                         | Internal Debt | Loans & Advances from GOI | Total    | Per cent     |
| 2017-18                   | 0-1 year                | 1,316.36      | 148.40                    | 1,464.76 | 5.22         |
| Between 2018-19 & 2019-20 | Over 1 year to 2 years  | 4,083.63      | 301.91                    | 4,385.54 | 15.63        |
| Between 2020-21 & 2022-23 | Over 2 years to 5 years | 5,208.42      | 460.57                    | 5,668.99 | 20.20        |

<sup>18</sup> ₹ 12,079.56 crore (2016-17)

|                           |                         |           |          |           |        |
|---------------------------|-------------------------|-----------|----------|-----------|--------|
| Between 2023-24 & 2024-25 | Over 5 years to 7 years | 4,459.93  | 199.29   | 4,659.22  | 16.61  |
| 2025-26 onwards           | Above 7 years           | 11,668.24 | 213.13   | 11,881.37 | 42.34  |
| Total                     |                         | 26,736.58 | 1,323.30 | 28,059.88 | 100.00 |

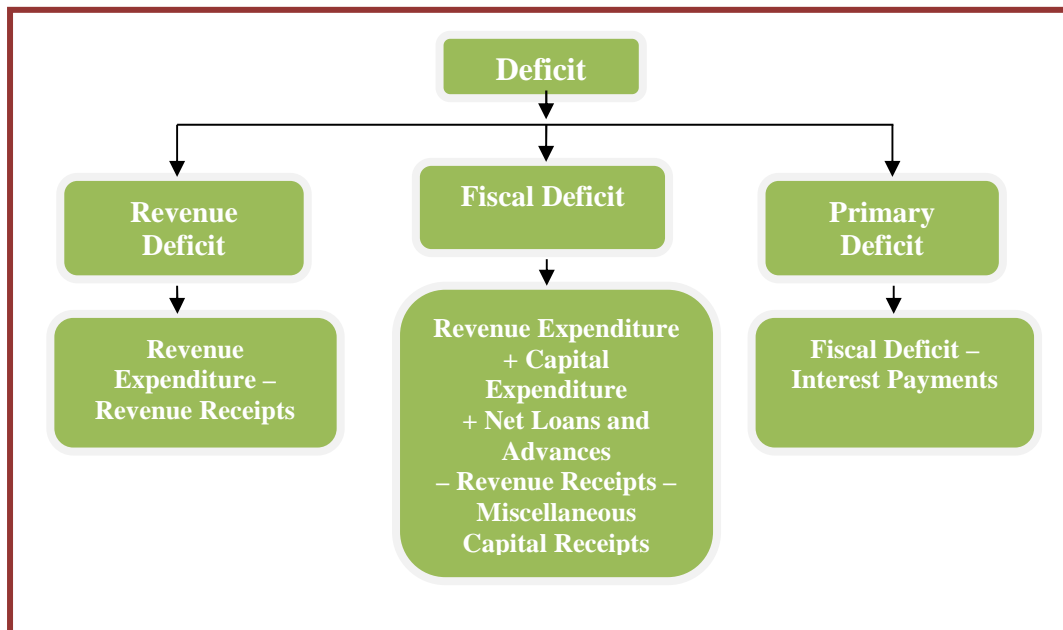
The maturity profile of outstanding stock of public debt as on 31 March 2017 indicates that out of the outstanding public debt of ₹ 28,059.88 crore, 57.66 per cent (₹ 16,178.51 crore) is payable within the next seven years while the remaining 42.34 per cent (₹ 11,881.37 crore) was in the maturity bracket of more than seven years. Of the total outstanding public debt, internal debt consisting of market borrowing, loans from LIC, GIC, NABARD etc., constituted 95.28 per cent (₹ 26,736.58 crore).

Debt redemption as percentage of State's own taxes ranged between 10 and 15 per cent during 2012-17.

### 1.11 Fiscal Imbalances

Three key fiscal parameters - Revenue, Fiscal and Primary Deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government account represents the gap between its receipts and expenditure. **Chart 1.15** gives an indication of various kinds of deficits that occur if the Government borrows excessively to balance the budget.

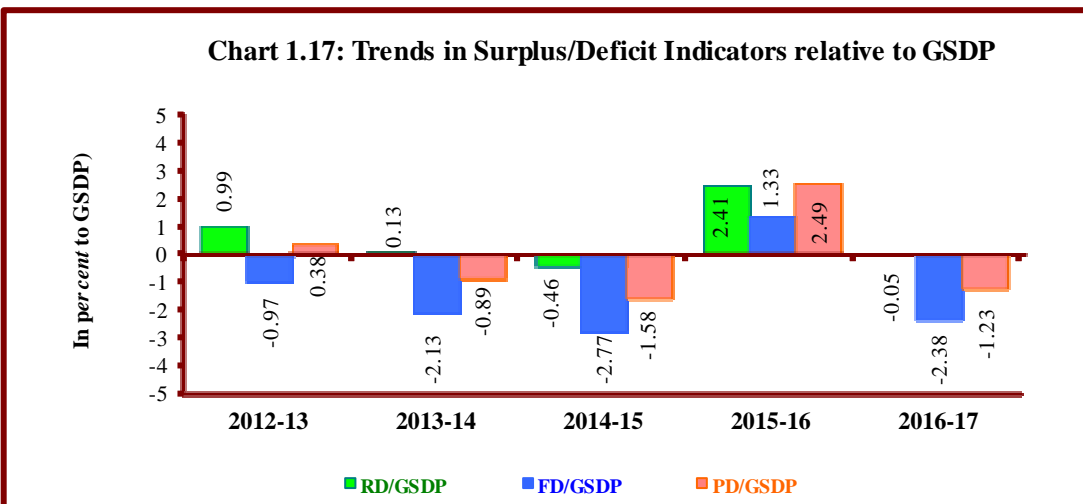
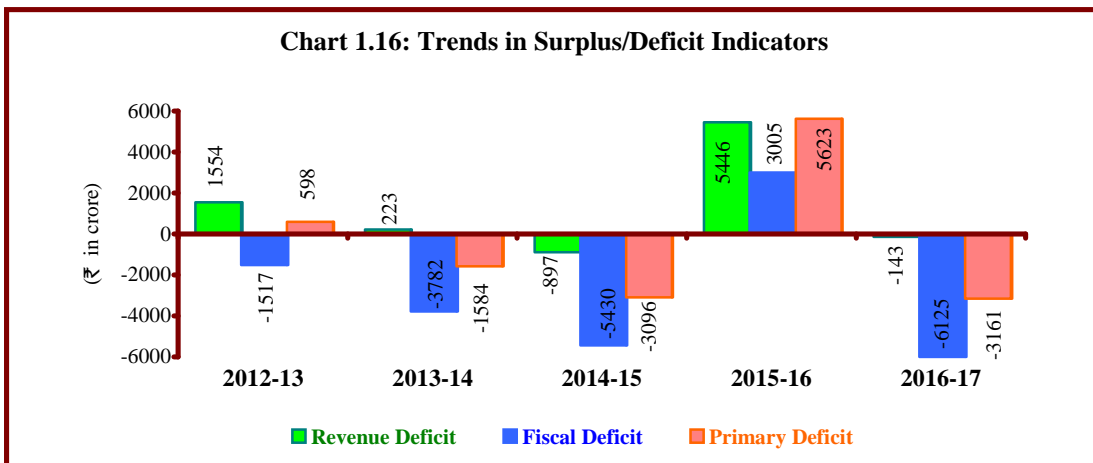
**Chart 1.15: Type of deficits**



The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied, are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of Revenue and Fiscal Deficits *vis-à-vis* targets set under FRBM Act/Rules for the financial year 2016-17.

### 1.11.1 Trends in Surplus/Deficit

Charts 1.16 and 1.17 present the trends in deficit indicators over the period 2012-17.



**Chart 1.16** reveals Surplus/Deficit on Revenue account showed a fluctuating trend during 2012-17. During this five-year period, the State exhibited Revenue Surplus only in 2012-13, 2013-14 and 2015-16. During the current year the State had Revenue Deficit of ₹ 143 crore. The deficit in revenue account during the current year was due to Revenue Receipts being less than Revenue Expenditure. During the current year Revenue Receipts increased by 15.93 per cent (₹ 6,763

crore) over the previous year whereas Revenue Expenditure increased significantly by 33.37 per cent (₹ 12,352 crore) during the same period.

Fiscal Deficit represents the gap between the non-debt receipts and total expenditure. **Chart 1.16** reveals that the State exhibited Fiscal Surplus for the first time in 2015-16 during the five-year period of 2012-17. In absolute term, the Fiscal Surplus of ₹ 3,005 crore in 2015-16 turned into Fiscal Deficit of ₹ 6,125 crore in 2016-17.

During 2012-17, the State exhibited Primary Surplus in two years i.e., 2012-13 and 2015-16 only. During the current year, the State was not able to manage Primary Surplus and showed Primary Deficit of ₹ 3,161 crore.

### 1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the Fiscal Deficit had undergone a compositional shift as reflected in **Table 1.37**.

**Table 1.37: Components of Fiscal Deficit and its financing pattern**

|   |  | (₹ in crore)        |                     |                     |                   |              |
|---|--|---------------------|---------------------|---------------------|-------------------|--------------|
| Particulars   |  | 2012-13             | 2013-14             | 2014-15             | 2015-16           | 2016-17      |
| 1   |  | 2                   | 3                   | 4                   | 5                 | 6            |
| <b>Composition of Fiscal Deficit (FD/GSDP) Deficit (-)/ Surplus (+)</b> |  | (-) 1,517<br>(1.10) | (-) 3,782<br>(2.37) | (-) 5,430<br>(2.95) | (+) 3,005<br>(**) | (-) 6,125    |
| 1   | Revenue Deficit(-)/Surplus(+)                      | (+) 1,554           | (+) 223             | (-) 897             | (+) 5,446         | (-) 143      |
| 2   | Net Capital Expenditure                            | (-) 2,617           | (-) 3,189           | (-) 3,912           | (-) 2,691         | (-) 5,502    |
| 3   | Net Loans & Advances                               | (-) 453             | (-) 816             | (-) 621             | (+) 250           | (-) 480      |
| <b>Financing Pattern of Fiscal Deficit*</b>                             |  |                     |                     |                     |                   |              |
| 1   | Market Borrowings                                  | (+) 696.40          | (+) 585.66          | (-) 2,152.93        | (-) 1,896.75      | (-) 1,994.34 |
| 2   | Loans from GOI                                     | (+) 86.62           | (+) 113.31          | (+) 351.89          | (+) 83.50         | (+) 78.38    |
| 3   | Special Securities Issued to NSSF                  | (-) 643.25          | (-) 668.57          | (-) 1,078.14        | (-) 1,512.63      | (+) 630.19   |
| 4   | Loans from Financial Institutions                  | (+) 4.62            | (-) 49.24           | (-) 76.05           | (-) 203.20        | (-) 573.31   |
| 5   | Small Savings, PF etc.                             | (-) 807.52          | (-) 837.17          | (-) 890.13          | (-) 860.14        | (-) 796.46   |
| 6   | Deposit & Advances                                 | (-) 413.21          | (-) 157.47          | (+) 233.54          | (+) 1,005.83      | (-) 345.65   |
| 7   | Suspense and Misc.                                 | (+) 404.99          | (-) 2,786.10        | (-) 1,518.87        | (+) 5,734.83      | (-) 2,551.67 |
| 8   | Remittances  | (+) 35.27           | (-) 10.32           | (-) 30.26           | (+) 47.66         | (+) 72.34    |
| 9   | Reserve Fund                                       | (+) 118.35          | (-) 255.66          | (-) 320.62          | (-) 230.02        | (-) 1,240.52 |
| 10  | Decrease (+)/increase (-) in cash balance with RBI | (-) 998.76          | (+) 283.26          | (+) 52.04           | (+) 836.41        | (+) 595.26   |
| *All these figures are net of disbursements/outflows during the year    |  |                     |                     |                     |                   |              |
| ** There was Fiscal Surplus   |  |                     |                     |                     |                   |              |

It could be seen from **Table 1.37** that there was increasing trend in Fiscal Deficit during the years 2012-13 and 2014-15 but it improved significantly in 2015-16 as the State exhibited Fiscal Surplus during the year. During the current year i.e., 2016-17 the State again ended up with Fiscal Deficit of ₹ 6,125 crore.

The increase in Capital Expenditure during the year indicated that borrowed funds were being utilised for productive uses more than that of previous year. The Government should continue this trend as the solution to the Government debt problem lies on the method of application of borrowed funds *i.e.*, whether they are being used efficiently and productively for Capital Expenditure which either provides returns directly or results in increased productivity of the economy or it may result in increase in Government revenue in future making debt payments manageable.

### 1.11.3 Quality of Deficit/Surplus

The ratio of Revenue Deficit to Fiscal Deficit and the decomposition of Primary Deficit into Primary Revenue deficit and Capital Expenditure (including Loans and Advances) would indicate the quality of deficit in the State's finances. The ratio of Revenue Deficit to Fiscal Deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistent high ratio of Revenue Deficit to Fiscal Deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup.

The bifurcation of the Primary Deficit (**Table 1.38**) would indicate the extent to which the deficit has been on account of enhancement in Capital Expenditure which may be desirable to improve the productive capacity of the State's economy.

**Table 1.38: Primary Deficit/Surplus – Bifurcation of factors**

(₹ in crore)

| Year    | Non-debt Receipts | Primary Revenue Expenditure | Capital Expenditure | Loans and Advances | Primary Expenditure | Primary Revenue Deficit(-)/ Surplus (+) | Primary Deficit (-) / Surplus (+) |
|---------|-------------------|-----------------------------|---------------------|--------------------|---------------------|---|-----------------------------------|
| 1       | 2                 | 3                           | 4                   | 5                  | 6 (3+4+5)           | 7 (2-3)                                 | 8 (2-6)                           |
| 2012-13 | 30,698            | 27,022                      | 2,617               | 461                | 30,100              | (+) 3,676                               | (+) 598                           |
| 2013-14 | 32,219            | 29,792                      | 3,189               | 822                | 33,803              | (+) 2,427                               | (-) 1,584                         |
| 2014-15 | 38,191            | 36,744                      | 3,912               | 631                | 41,287              | (+) 1,447                               | (-) 3,096                         |
| 2015-16 | 42,967            | 34,393                      | 2,691               | 260                | 37,344              | (+) 8,574                               | (+) 5,623                         |
| 2016-17 | 49,239            | 46,399                      | 5,502               | 499                | 52,400              | (+) 2,840                               | (-) 3,161                         |

During the five-year period 2012-17, the State exhibited Primary Surplus during the years 2012-13 and 2015-16 only. Primary Surplus of the last year turned into

Primary Deficit again during the current year and stood at ₹ 3,161 crore since non-debt receipts were less than the Primary Expenditure.

During 2016-17, non-debt receipts were adequate to cover Primary Revenue Expenditure but not adequate enough to meet Capital Expenditure also. Over the period 2012-17, the percentage of Capital Expenditure in Primary Expenditure had shown inter-year fluctuation and increased from 8.69 *per cent* in 2012-13 to 10.50 *per cent* in 2016-17.

The State should continue to give more emphasis on increase in the percentage of Capital Expenditure in Primary Expenditure as it would indicate improvement in the productive capacity of the State's economy.

### 1.12 Institutional Measures

Towards strengthening fiscal discipline in the State, the Government of Assam had taken certain institutional measures like legislation in respect of guarantees and fiscal responsibilities in the form of enactment of the Assam Fiscal Responsibility and Budget Management Act in 2005 (amended in 2011). Since then the Government had been undertaking measures like implementation of Consolidated Sinking Fund, introduction of VAT etc.

As a measure to improve fiscal transparency, GOI outlined several initiatives to assist the State Governments in their developmental and social roles. Public Private Partnership (PPP) is such an initiative that enables implementation of Governments programmes/schemes in partnership with the private sector. The potential benefits derived from PPP are cost effectiveness of the project, higher productivity, accelerated delivery, enhanced Social service and recovery of user charges. It also allows the State Government to use limited budgetary resources on high priority schemes where private sector is not willing to enter.

In view of the above, several State Governments across India are entering into PPP agreements in the areas of infrastructure projects, survey and exploitation of mines and minerals, development of industrial estates, development of hydro-electricity projects etc.

The Government of Assam formulated (February 2008) the policy on public private partnership in Infrastructure Development in the State. **Table 1.39** indicates that during 2015-16 and 2016-17, Government of Assam had taken up various PPP projects for implementation of which two<sup>19</sup> projects were completed in 2015-16. But, no project was completed in 2016-17. Further, as of 31 March 2017, six projects were under implementation/construction and eight projects were under planning/pipeline as detailed in **Appendix 1.7**.

<sup>19</sup> (i) Five Star Hotel at Guwahati;  
(ii) I.I.I.T., Guwahati.

Table 1.39: Status of implementation of PPP projects

| Sl No. | Particulars                                    | 2015-16                   | 2016-17                   |
|--------|--|---------------------------|---------------------------|
| 1.     | <b>No. of completed projects</b>               | <b>2</b>                  | <b>Nil</b>                |
|        | <i>Cost incurred of which (₹ in crore)</i>     | 230.50                    | Nil                       |
|        | <i>Government's contribution (₹ in crore)</i>  | 0.5 & 15 Bighas of Land   | Nil                       |
| 2.     | <b>No. of projects under implementation</b>    | <b>6</b>                  | <b>6</b>                  |
|        | <i>Cost incurred of which (₹ in crore)</i>     | 2,971.20                  | 2,971.20                  |
|        | <i>Government's contribution (₹ in crore)</i>  | 12.78 & land              | 12.78 & land              |
| 3.     | <b>Under Planning/ Pipeline projects (No.)</b> | <b>8</b>                  | <b>8</b>                  |
|        | <i>Cost of the project of which</i>            | <i>Cost not finalised</i> | <i>Cost not finalised</i> |
|        | <i>Government's contribution</i>               |                           |                           |

Source: PPP Cell, Transformation and Development Department, Government of Assam.

The State Government had completed two PPP projects during last two years i.e., 2015-17 the PPP cell under the control of Transformation and Development Department could not furnish any information regarding the date of commission, revenue sharing pattern etc., of the completed projects, though called for.

### 1.13 Significant Findings

- During 2016-17, the State had achieved two out of three fiscal targets prescribed under Assam Fiscal Responsibility and Budget Management Act, 2011.
- During the year, Fiscal Deficit as a percentage of GSDP was contained at 2.38 per cent i.e., within three per cent prescribed under the Act. The outstanding liabilities of the State stood at 18.54 per cent at the end of 2016-17 which was also well within the norms (28.50 per cent), prescribed under the Act. However, the State could not maintain Revenue Surplus during the year and had a Revenue Deficit of ₹ 143 crore.
- During the current year, the State's Revenue Receipts recorded the growth of 15.93 per cent, which was more than that of GSDP (13.80 per cent).
- About 33 per cent of the Revenue Receipts during 2016-17 came from State's own resources while Central Tax Transfers and Grants-in-Aid together contributed 67 per cent. This was indicative of the fact that the Government of Assam's fiscal position is largely influenced by the Tax Transfers and Grants-in-Aid from GOI.
- During 2016-17, Revenue Receipts increased by ₹ 6,763 crore (16 per cent) from ₹ 42,457 crore in 2015-16 to ₹ 49,220 crore in 2016-17.

The Revenue Receipts at ₹ 49,220 crore was, however, lower by ₹ 16,960 crore than the assessment made in Medium Term Fiscal Plan (MTFP)<sup>20</sup> (₹ 66,180 crore). Revenue Expenditure increased significantly by ₹ 12,352 crore (33 *per cent*) from ₹ 37,011 crore in 2015-16 to ₹ 49,363 crore in 2016-17.

- Capital Expenditure of the State increased significantly by 104 *per cent* (₹ 2,811 crore) from ₹ 2,691 crore in 2015-16 to ₹ 5,502 crore in 2016-17. However, during the current year its ratio to total expenditure stood at 9.94 *per cent* which was lower than combined average (13.60 *per cent*) of Special Category States.
- Decrease in receipts of Public Debt by ₹ 1,596 crore (29 *per cent*) and increase in repayment of Public Debt by ₹ 74 crore (four *per cent*) during the year over the previous year showed improvement in the State's debt management.
- The maturity profile of outstanding stock of public debt as on 31 March 2017 indicates that out of the outstanding public debt of ₹ 28,059.88 crore, 57.66 *per cent* (₹ 16,178.51 crore) is payable within the next seven years.
- As on 31 March 2017, 181 projects were due to be completed by March 2017 which remained incomplete and in which an amount of ₹ 402.08 crore was blocked.
- The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.53 and 4.96 *per cent* in the last five years whereas the State Government's average interest outgo was in the range of 6.40 to 6.57 *per cent* during the corresponding period.
- Cash Balances of the State Government at the end of the current year decreased by ₹ 1,304 crore from ₹ 10,056 crore in 2015-16 to ₹ 8,752 crore in 2016-17. The interest receipts against investment on cash balance was 8.84 *per cent* during 2016-17 which was higher than the interest paid at the rate of 6.57 *per cent* on its borrowings during the year.

<sup>20</sup> MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.





**Chapter - II**  
**Financial Management and**  
**Budgetary Control**



## **Chapter II**

### **Financial Management and Budgetary Control**

#### **2.1 Introduction**

Effective financial management ensures that policy decisions are implemented at the administrative level without wastage or diversion of funds and with reasonable assurance about successful implementation of policy at the ground level. This chapter reviews the appropriations and allocative priorities of the State Government and comments on its budgetary processes during 2016-17.

#### **2.2 Audit of Appropriation Accounts for the current year**

Appropriation Accounts reveal the expenditure of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts passed by the Legislature.

These Accounts depict the original budget provision, supplementary grants, surrenders and re-appropriations and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act. The Appropriation Accounts are therefore, complementary to Finance Accounts.

Audit of appropriation by the C&AG of India seeks to ascertain whether expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

##### **2.2.1 Summary of Appropriation Accounts**

The summarised position of actual expenditure, savings/excesses and amount surrendered during 2016-17 against 81 Grants/ Appropriations (78 Grants and three Appropriations) is indicated in **Table 2.1**.

**Table 2.1: Summarised position of Actual Expenditure  
vis-à-vis Original/Supplementary provision**

| (₹ in crore)                               |                          |                                     |                                       |                  |                       |                           |                       |   |  |
|--|--------------------------|-------------------------------------|---------------------------------------|------------------|-----------------------|---------------------------|-----------------------|---|--|
| Voted/<br>Charged                          | Nature of<br>Expenditure | Original<br>Grant/<br>Appropriation | Supplementary Grant/<br>Appropriation | Total            | Actual<br>expenditure | Saving (-)/<br>Excess (+) | Amount<br>surrendered | Amount<br>surrendered<br>on<br>31 March<br>2017 | Percentage<br>of<br>savings<br>surrendered<br>by<br>31 March<br>(col. 8/col 7) |
| 1  | 2                        | 3                                   | 4                                     | 5                | 6                     | 7                         | 8                     | 9   | 10   |
| Voted                                      | I Revenue                | 58,972.32                           | 3,325.82                              | 62,298.14        | 46,925.87             | (-) 15,372.27             | 3,853.90              | 3,845.85  | 25.07  |
|  | II Capital               | 10,394.40                           | 1,482.85                              | 11,877.25        | 5,502.08              | (-) 6,375.17              | 86.29                 | 75.97   | 1.35   |
|  | III Loans & Advances     | 570.78                              | 4.32                                  | 575.10           | 499.38                | (-) 75.72                 | Nil                   | Nil   | NA   |
| <b>Total Voted</b>                         |                          | <b>69,937.50</b>                    | <b>4,812.99</b>                       | <b>74,750.49</b> | <b>52,927.33</b>      | <b>(-) 21,823.16</b>      | <b>3,940.19</b>       | <b>3,921.82</b>                                 | <b>18.06</b>   |
| Charged                                    | IV Revenue               | 3,486.71                            | 2.80                                  | 3,489.51         | 3,208.35              | (-) 281.16                | 1.73                  | 1.73  | 0.62   |
|  | V Capital                | Nil                                 | Nil                                   | Nil              | NA                    | NA                        | NA                    | NA  | NA   |
|  | VI Public Debt Repayment | 4,829.15                            | Nil                                   | 4,829.15         | 2,042.63              | (-) 2,786.52              | Nil                   | Nil   | NA   |
| <b>Total Charged</b>                       |                          | <b>8,315.86</b>                     | <b>2.80</b>                           | <b>8,318.66</b>  | <b>5,250.98</b>       | <b>(-) 3,067.68</b>       | <b>1.73</b>           | <b>1.73</b>                                     | <b>0.06</b>  |
| Appropriation to Contingency Fund (if any) |                          | Nil                                 | Nil                                   | Nil              | Nil                   | Nil                       | Nil                   | Nil   | Nil  |
| <b>Grand Total</b>                         |                          | <b>78,253.36</b>                    | <b>4,815.79</b>                       | <b>83,069.15</b> | <b>58,178.31</b>      | <b>(-) 24,890.84</b>      | <b>3,941.92</b>       | <b>3,923.55</b>                                 | <b>15.84</b>   |

NA: Not Applicable

During the year 2016-17, Government of Assam (GOA) incurred expenditure of ₹ 58,178.31 crore against the total grants and appropriations of ₹ 83,069.15 crore resulting in overall savings of ₹ 24,890.84 crore. The overall savings of ₹ 24,890.84 crore stood at 30 per cent of total grants and appropriations. This shows poor financial management by the State.

The overall savings of ₹ 24,890.84 crore was the net result of total saving of ₹ 26,239.50 crore in 78 grants and three appropriations under Revenue Section and 32 grants and one appropriation under Capital Section offset by excess of ₹ 1,348.66 crore in two grants under Revenue Section and five grants under Capital Section.

Further, against the overall savings of ₹ 24,890.84 crore, only an amount of ₹ 3,941.92 crore (15.84 per cent) was surrendered during 2016-17, of which ₹ 3,923.55 crore (99.53 per cent) was surrendered on the last day of the year i.e., 31 March 2017.

The Accountant General (A&E), Assam called for reasons for savings/excesses in respect of 1,654 sub-heads/sub sub-heads. Out of 1,654 sub-heads/sub sub-heads, A.G. (A&E), Assam received explanations for variations for 249 sub-heads/sub sub-heads only. Of these, explanations for variations in respect of 200 sub-heads/sub sub-heads were complete and they were incorporated in the Appropriation Accounts of 2016-17.

Thus, out of 1,654 sub-heads/sub sub-heads, explanation for variations in respect of 1,405 sub heads/sub sub-heads were not received and in respect

of 49 sub-heads/sub sub-heads incomplete information was received (December 2017). Furnishing of explanations by the departments in respect of savings/excesses would show true and fair view of Accounts.

### 2.2.2 Appropriation vis-à-vis Allocative Priorities

The audit of Appropriation Accounts revealed that in 68 cases relating to 56 grants and one appropriation, savings exceeded ₹ 10 crore in each case and also by more than 20 per cent of total provision (*Appendix 2.1*). Against the total savings of ₹ 26,239.50 crore, savings of ₹ 25,275.85 crore (96.33 per cent) occurred in 50 cases relating to 40 grants and one appropriation where savings were ₹ 50 crore and above in each case as indicated in *Appendix 2.2*.

Out of 50 cases, savings of ₹ 200 crore or more occurred in 27 cases. Details of those 27 cases are also given in the **Table No. 2.2**.

**Table 2.2: List of grants with savings of ₹ 200 crore and above**

| (₹ in crore)           |  |          |                    |          |                           |         |
|------------------------|--|----------|--------------------|----------|---------------------------|---------|
| Sl No.                 | No. and Name of the Grant                                    | Original | Supple-<br>mentary | Total    | Actual<br>Expenditu<br>re | Savings |
| 1                      | 2  | 3        | 4                  | 5        | 6                         | 7       |
| <b>Revenue-Voted</b>   |  |          |                    |          |                           |         |
| 1                      | 11 - Secretariat & Attached Offices                          | 2058.35  | 1085.46            | 3143.81  | 2592.13                   | 551.68  |
| 2                      | 14 - Police  | 3942.64  | 65.44              | 4008.08  | 2893.47                   | 1114.61 |
| 3                      | 19 - Vigilance Commission and Others                         | 436.91   | 1.13               | 438.04   | 199.57                    | 238.47  |
| 4                      | 23 - Pension and Other Retirement Benefits                   | 7644.88  | 0                  | 7644.88  | 6554.13                   | 1090.75 |
| 5                      | 25 - Miscellaneous General Services                          | 758.76   | 0                  | 758.76   | 300.60                    | 458.16  |
| 6                      | 26 - Education (Higher Education)                            | 2270.05  | 51.60              | 2321.65  | 1786.34                   | 535.31  |
| 7                      | 29 - Medical & Public Health                                 | 3646.87  | 169.95             | 3816.82  | 2943.91                   | 872.91  |
| 8                      | 34 - Urban Development (Municipal Administration Department) | 262.39   | 11.26              | 273.65   | 50.31                     | 223.34  |
| 9                      | 37 - Food Storage, Warehousing and Civil Supplies            | 716.14   | 0.03               | 716.17   | 438.81                    | 277.36  |
| 10                     | 38 - Welfare of SC/STs & OBCs .                              | 1158.92  | 34.61              | 1193.53  | 624.65                    | 568.88  |
| 11                     | 39 - Social Security, Welfare & Nutrition                    | 1192.92  | 44.79              | 1237.71  | 957.33                    | 280.38  |
| 12                     | 41 - Natural Calamities                                      | 2062.16  | 0                  | 2062.16  | 1731.10                   | 331.06  |
| 13                     | 48 - Agriculture   | 1375.60  | 26.59              | 1402.19  | 736.80                    | 665.39  |
| 14                     | 55 - Forestry & Wild Life                                    | 769.26   | 17.61              | 786.87   | 451.83                    | 335.04  |
| 15                     | 56 - Rural Development (Panchayat)                           | 2000.74  | 9.50               | 2010.24  | 663.36                    | 1346.88 |
| 16                     | 57 - Rural Development                                       | 4046.67  | 141.56             | 4188.23  | 2263.11                   | 1925.12 |
| 17                     | 71 - Education (Elementary, Secondary etc.)                  | 11773.32 | 238.35             | 12011.67 | 9313.46                   | 2698.21 |
| 18                     | 78 - Welfare of Plains Tribes & Backward Classes (BTC)       | 2629.79  | 9.25               | 2639.04  | 1816.76                   | 822.28  |
| <b>Revenue-Charged</b> |  |          |                    |          |                           |         |
| 19                     | Appropriation: Public Debt and Servicing of Debt             | 3384.53  | 0                  | 3384.53  | 3138.96                   | 245.57  |

| Capital-Voted   |   |         |        |         |         |         |
|-----------------|---|---------|--------|---------|---------|---------|
| 20              | 17 - Administrative & Functional Buildings                | 408.51  | 30.50  | 439.01  | 176.15  | 262.86  |
| 21              | 30 - Water Supply & Sanitation                            | 1512.30 | 599.85 | 2112.15 | 1097.35 | 1014.80 |
| 22              | 44 - North Eastern Council Schemes                        | 1092.49 | 17.00  | 1109.49 | 360.90  | 748.59  |
| 23              | 49 - Irrigation   | 1097.16 | 34.28  | 1131.44 | 211.06  | 920.38  |
| 24              | 63 - Water Resources                                      | 1761.37 | 241.42 | 2002.79 | 472.75  | 1530.04 |
| 25              | 64 - Roads & Bridges                                      | 2121.80 | 410.00 | 2531.80 | 1527.34 | 1004.46 |
| 26              | 73 - Urban Development (Guwahati) Development Department) | 620.75  | 103.22 | 723.97  | 373.38  | 350.59  |
| Capital Charged |   |         |        |         |         |         |
| 27              | Appropriation: Public Debt and Servicing of Debt          | 4829.15 | 0      | 4829.15 | 2042.63 | 2786.52 |

The Government did not furnish the reasons for savings (December 2017).

### 2.2.3 Excess Expenditure

In five cases under five grants, expenditure of ₹ 3,826.93 crore exceeded the approved provision by ₹ 1,348.44 crore and also by more than 20 per cent of the total provision. Details are given in **Appendix 2.3**.

### 2.2.4 Expenditure without Provision

According to Chapter-8 (Paragraph-8.3) of the Assam Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds.

Audit however, noticed that expenditure of ₹ 3,334.38 crore was incurred in 53 cases as depicted in **Appendix 2.4** without any provision in the original estimates/supplementary demand and without issue of any re-appropriation order(s) to that effect. Six major cases of such expenditure are also given in **Table 2.3**.

**Table 2.3: Expenditure incurred without Provision during 2016-17**

|        |                          |   |  | (₹ in crore)                  |
|--------|--------------------------|---|--|-------------------------------|
| Sl No. | Grant No./ Appropriation | Major Head of Accounts-Sub-Head-Detailed Head |  | Expenditure without provision |
| 1      | 30                       | 2215-01-799-0291                              | Miscellaneous Public Works Advances-General  | 782.24                        |
| 2      |                          | 4215-02-799-0291                              | Miscellaneous Public Works Advances-General  | 164.90                        |
| 3      | 62                       | 4801-01-800-5797                              | Ujjwal DISCOM Assurance Yojna (UDAY)-General | 50.00                         |
| 4      |                          | 4801-06-800-4168                              | Externally Aided Project(ADB)-General        | 258.46                        |
| 5      | 64                       | 3054-80-799-0291                              | Miscellaneous Public Works Advances-General  | 1,815.55                      |
| 6      | 78                       | 4552-00-800-5348                              | Provision for State Share of NLCPR Project   | 62.86                         |

Thus, the expenditure so incurred by the respective departments was unauthorised, irregular and against the spirit of financial regulations.

### 2.2.5 Excess Expenditure relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for State Government to get the excess over a grant/appropriation regularised by the State Legislature. There is no time limit provided in the Article for regularisation of expenditure. The regularisation of excess expenditure is done after completion of discussion of the Appropriation Accounts by the State Public Accounts Committee (PAC).

The Committee recommended for regularisation of excess expenditure amounting to ₹ 2,029.10 crore for the years 2002-03 to 2004-05 vide its 117<sup>th</sup> Report placed before the State Legislature on 3 April 2008. The regularisation of the aforesaid excess expenditure by the State Legislature was awaited.

Thus, the State Government had not regularized (December 2017) total excess expenditure amounting to ₹ 10,004.29 crore for the years 2002-03 to 2015-16 as detailed in *Appendix 2.5*. The year-wise position of excess expenditure pending regularisation for grants/appropriations is summarised in **Table 2.4**.

**Table 2.4: Excess expenditure relating to previous years requiring regularisation**

(₹ in crore)

| Year         | Number of |                | Amount of excess over provision | Status of Regularization  |
|--------------|-----------|----------------|---------------------------------|---|
|              | Grants    | Appropriations |                                 |   |
| 2002-03      | 5         | 6              | 1,618.86                        | Recommended for regularisation vide 117 <sup>th</sup> PAC Report. Legislative approval awaited. |
| 2003-04      | 4         | 3              | 404.36                          |   |
| 2004-05      | 5         | 6              | 5.88                            |   |
| 2005-06      | 2         | 2              | 2.45                            | Not yet discussed by PAC.   |
| 2006-07      | 4         | 2              | 80.61                           | Not yet discussed by PAC.   |
| 2007-08      | 9         | 2              | 113.24                          | Not yet discussed by PAC.   |
| 2008-09      | 6         | 2              | 108.40                          | Not yet discussed by PAC.   |
| 2009-10      | 3         | Nil            | 10.18                           | Not yet discussed by PAC.   |
| 2010-11      | 1         | 1              | 4.27                            | Not yet discussed by PAC.   |
| 2011-12      | 5         | 2              | 915.14                          | Not yet discussed by PAC.   |
| 2012-13      | 4         | Nil            | 1,195.61                        | Not yet discussed by PAC.   |
| 2013-14      | 5         | Nil            | 1,499.89                        | Not yet discussed by PAC.   |
| 2014-15      | 5         | 1              | 3,801.63                        | Not yet discussed by PAC.   |
| 2015-16      | 3         | Nil            | 243.77                          | Not yet discussed by PAC.   |
| <b>Total</b> | <b>61</b> | <b>27</b>      | <b>10,004.29</b>                |   |

Thus, the excess expenditure of ₹ 10,004.29 crore requires regularisation under Article 205 of the Constitution of India.



### 2.2.6 Excess Expenditure during 2016-17 requiring regularisation

**Table 2.5** contains the summary of total excess expenditure amounting to ₹ 1,348.66 crore incurred in five grants over authorisation from the Consolidated Fund of State (CFS) during 2016-17.

**Table 2.5: Excess expenditure over provision during 2016-17 requiring regularisation**

| (₹ in crore) |  |                             |                 |                 |
|--------------|--|-----------------------------|-----------------|-----------------|
| Sl No.       | Number and title of Grants/ Appropriations                                       | Total Grants/ Appropriation | Expenditure     | Excess          |
| 1            | 2  | 3                           | 4               | 5               |
| 1            | 30-Water Supply and Sanitation<br>(Revenue Voted)                                | 465.25                      | 1,165.93        | 700.68          |
| 2            | 34-Urban Development<br>(Capital Voted)  | 18.00                       | 34.68           | 16.68           |
| 3            | 64-Roads and Bridges<br>(Revenue Voted)  | 1,869.09                    | 2,435.69        | 566.60          |
| 4            | 76-Hill Areas Department<br>(Karbi Anglong Autonomous Council<br>(Capital Voted) | 95.10                       | 138.35          | 43.25           |
| 5            | 77-Hill Areas Department<br>(North Cachar Autonomous Council<br>(Capital Voted)  | 31.05                       | 52.28           | 21.23           |
| <b>Total</b> |  | <b>2,478.49</b>             | <b>3,826.93</b> | <b>1,348.44</b> |

**Thus, the excess expenditure requires regularisation under Article 205 of the Constitution. The cases of excess expenditure over grants are serious matter and are in violation of the wishes of the Legislature. It is important that responsibility is fixed in this regard to discourage this practice.**

### 2.2.7 Unnecessary Supplementary provision

Supplementary provision aggregating ₹ 2,632.86 crore was obtained in 63 cases amounting to ₹ 10 lakh or more in each case during the year. This proved unnecessary as the expenditure under the respective heads was even less than the original budget provision as detailed in *Appendix 2.6*.

### 2.2.8 Excessive/unnecessary Re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed.

Injudicious re-appropriation proved excessive and resulted in savings of ₹ 10 lakh and above in four sub-heads/sub sub-heads. Out of this the saving in two sub-heads was more than ₹ one crore as detailed in *Appendix 2.7*.

Moreover, in 42 cases the re-appropriation also proved unnecessary as the re-appropriated amount ultimately resulted in savings of ₹ 10 lakh and above in each case. Of these, the savings were even more than ₹ one crore in 31 sub-heads as detailed in *Appendix 2.8*.

Thus, substantial savings of more than ₹ one crore registered in 33 cases, where the re-appropriation was made, indicated that the funds could not be spent as estimated and planned under the respective heads.

### 2.2.9 Substantial surrenders

**Table 2.1** showed total surrenders of ₹ 3,923.55 crore as of 31<sup>st</sup> March 2017. In overall cases, surrenders exceeded ₹ 10 crore and above in respect of seven cases on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹ 4,876.65 crore made in those seven cases, ₹ 1,764.18 crore (36.18 per cent) was surrendered at the close of the financial year. The details of such cases are given in **Table 2.6**.

**Table 2.6: Cases of substantial surrenders (amount exceeding ₹ 10 crore) made on 31<sup>st</sup> March 2017**

| (₹ in crore) |  |            |                 |                     |                         |
|--------------|--|------------|-----------------|---------------------|-------------------------|
| Sl. No.      | Number and title of Grant/ Appropriation         | Major Head | Total provision | Amount of surrender | Percentage of surrender |
| 1            | 2  | 3          | 4               | 5                   | 6                       |
| 1            | 2-Administration of Justice                      | 2014       | 293.17          | 10.50               | 3.58                    |
| 2            | 11-Secretariat and Attached Offices              | 3451       | 452.39          | 25.31               | 5.60                    |
| 3            | 31-Urban Development (Town and Country Planning) | 2217       | 244.70          | 113.48              | 46.38                   |
| 4            | 37-Food Storage, Warehousing & Civil Supplies    | 2408       | 715.11          | 264.14              | 36.94                   |
| 5            | 44-North Eastern Council Schemes                 | 4552       | 1,109.49        | 56.15               | 5.06                    |
| 6            | 45-Census, Surveys and Statistics                | 3454       | 52.95           | 24.33               | 45.95                   |
| 7            | 56-Rural Development (Panchayat)                 | 2515       | 2,008.84        | 1,270.27            | 63.23                   |
| <b>Total</b> |  |            | <b>4,876.65</b> | <b>1,764.18</b>     | <b>36.18</b>            |

Thus, surrender of funds at the end of March 2017 indicated inadequate financial control by the respective departments. Delay in surrender denied the utilisation of savings fund for other developmental purposes.

### 2.2.10 Anticipated savings not surrendered

According to Para 11.17 of Assam Budget Manual, the spending departments were required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings were anticipated.

At the close of the year 2016-17 there were however, 58 grants/appropriations in which substantial savings of ₹ five crore and above occurred. But the concerned departments did not surrender the amount. The amount involved in those cases was ₹ 20,290.41 crore (77 per cent of the total savings) (Appendix 2.9).

In addition to above, of the total savings of ₹ 3,447.02 crore occurred under 10 grants (saving of ₹ five crore and above registered in each grant), the concerned departments surrendered only ₹ 1,663.10 crore (48 per cent) and did not surrender ₹ 1,783.92 crore (52 per cent). Details of which are given in Appendix 2.10.

### 2.2.11 Rush of expenditure

According to the Subsidiary Order 50 of Assam Treasury Rules, rush of expenditure in the closing month of the financial year should be avoided.

Audit observed that in case of 21 Major Heads under 20 grants, the concerned departments incurred total expenditure of ₹ 5,999.14 crore (expenditure exceeding ₹ 10 crore and also more than 50 per cent of the total expenditure in each case). Out of this, ₹ 3,904.94 crore (65.09 per cent) was incurred in March 2017 alone. Details are given in Appendix 2.11.

Major five cases in which more than 80 per cent of the expenditure was incurred only during the last month of the financial year are detailed in Table 2.7.

**Table 2.7: Cases of rush of expenditure (more than 80 per cent) towards the end of the financial year 2016-17**

(₹ in crore)

| Sl No. | Grant No and Name   | Head of Account | Total expenditure during the year | Expenditure during March 2017 |                                 |
|--------|---|-----------------|-----------------------------------|-------------------------------|---------------------------------|
|        |   |                 |                                   | Amount                        | Percentage of total expenditure |
| 1      | 4 - Elections   | 2015            | 99.29                             | 80.24                         | 80.81                           |
| 2      | 34 – Urban Development (Municipal Development Department) | 6217            | 34.68                             | 34.68                         | 100.00                          |
| 3      | 43 – Cooperation  | 4425            | 10.10                             | 10.10                         | 100.00                          |
| 4      | 52 – Animal Husbandry                                     | 4403            | 32.24                             | 25.84                         | 80.15                           |
| 5      | 58 – Industries   | 2852            | 98.46                             | 95.18                         | 96.67                           |

For a sound financial management, uniform pace of expenditure should be maintained. Thus, contrary to the spirit of financial regulation, a substantial amount incurred by the department at the fag end of the year was indicative of poor financial control over the expenditure.

## 2.3 Reconciliation of Departmental figures

### 2.3.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

The Contingency Manual of the Government of Assam stipulates that detailed bills for the charges drawn in Abstract Contingent (AC) bills in a month should be submitted to the Controlling Officer (CO) by the 2<sup>nd</sup> of the following month.

The CO shall dispatch all Detailed Countersigned Contingent (DCC) bills to the Accountant General (Accounts and Entitlements) by 25<sup>th</sup> of the following month. The Treasury Officers should ensure that no payment is made after the 10<sup>th</sup> of a month on any AC bill unless it is certified by the drawing officer that all DCC bills for sums drawn on AC bills in the previous month have been forwarded to the CO.

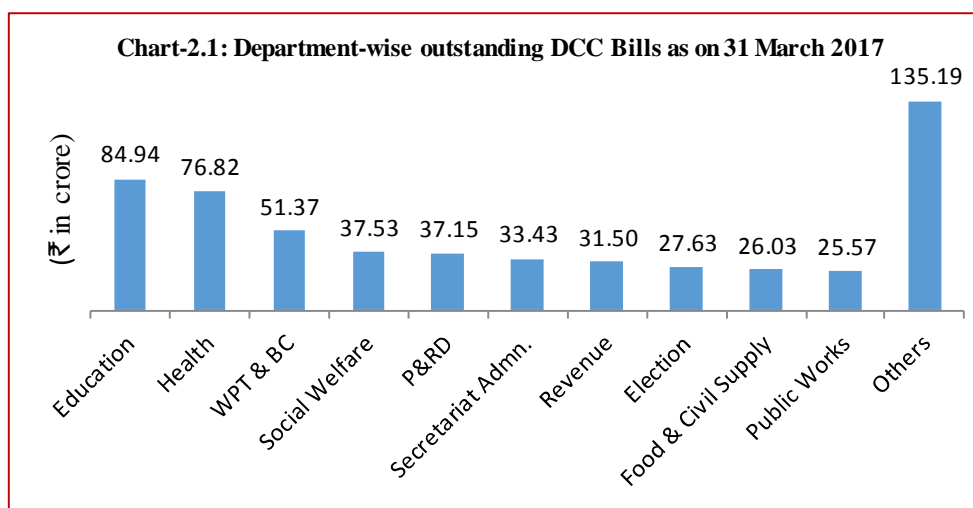
**The total amount of DCC bills received was only ₹ 105.88 crore against the amount of AC bills of ₹ 673.01 crore resulting in an outstanding balance of DCC bills of ₹ 567.13 crore as on 31 March 2017. Year-wise details are given in Table 2.8.**

**Table 2.8: Pendency in submission of DCC bills against the AC bills**

(₹ in crore)

| Year         | Amount of AC bills | Amount of DCC bills received | DCC bills received as percentage to AC bills | Outstanding DCC bills |               |
|--------------|--------------------|------------------------------|--|-----------------------|---------------|
|              |                    |                              |  | No.                   | Amount        |
| Upto 2014-15 | 526.32             | 10.08                        | 1.92   | 1,067                 | 516.24        |
| 2015-16      | 134.04             | 95.55                        | 71.28  | 18                    | 38.49         |
| 2016-17      | 12.65              | 0.25                         | 1.98   | 51                    | 12.40         |
| <b>Total</b> | <b>673.01</b>      | <b>105.88</b>                | <b>15.73</b>                                 | <b>1,136</b>          | <b>567.13</b> |

Department-wise pending DCC bills for the years up to 2016-17 are detailed in **Appendix 2.12**. Status of outstanding DCC bills in respect of 10 major departments is also given in **Chart 2.1**.



Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs.

### 2.3.2 Un-reconciled Receipt and Expenditure

Financial Rules stipulate that receipt and expenditure recorded in their books be reconciled by them every month during the financial year with those recorded in the books of the Accountant General (Accounts and Entitlements). This was to enable Controlling Officers (COs) of departments to exercise effective control over expenditure to keep it within the budget grants and to ensure accuracy of their accounts.

#### 2.3.2.1 Non-reconciliation of Receipt and Expenditure figures by the State Government

Status of reconciliation of receipt and expenditure figures by the Controlling Officers (COs) in the State was as shown in the **Table 2.9**.

**Table 2.9: Status of Reconciliation of Receipt and Expenditure figures**

| Sl No. | Particulars | Total No. of COs | Fully Reconciled | Partially Reconciled | Not reconciled at all |
|--------|-------------|------------------|------------------|----------------------|-----------------------|
| 1      | Receipts    | 54               | 8                | 4                    | 42                    |
| 2      | Expenditure | 54               | 24               | 17                   | 13                    |

It would be evident from the above table that during 2016-17, out of 54 COs, only eight carried out full reconciliation of departmental receipts figures. 24 COs carried out full reconciliation of departmental expenditure figures with those reflected in the books of Office of the Accountant General (Accounts and Entitlements), Assam.

Audit pointed out non-reconciliation of figures regularly in earlier Audit Reports, but lapses on the part of COs in this regard continued to persist during 2016-17.

**Reconciliation and verification of figures is an important tool of financial management. Failure to exercise/adhere to the codal provisions and executive instructions not only facilitates misclassifications of the expenditure but also defeats the very objectives of budgetary process.**

Thus, there is a need to impress upon the COs to reconcile their receipts and expenditure regularly to ensure correctness of the accounts.

### 2.3.2.2 Non-reconciliation of expenditure figures by the Bodoland Territorial Council (BTC)

During 2012-13 to 2016-17, against the allocation of ₹ 10,251.80 crore, the Bodoland Territorial Council (BTC) authorities incurred an expenditure of ₹ 9,376.69 crore under Grant No. 78 – Welfare of Plain Tribes and Backward Classes (BTC).

Further, the information collected from the Office of the Accountant General (A&E), Assam revealed that BTC authorities had not done reconciliation for the above expenditure incurred during the years under the Grant No. 78. Details of year-wise expenditure have been given in **Table 2.10**.

**Table-2.10: Non-reconciliation of expenditure figures by BTC**

| (₹ in crore) |   |                |                       |                                |                       |
|--------------|---|----------------|-----------------------|--------------------------------|-----------------------|
| Grant No.    | Name of the Grant   | Financial Year | Nature of Expenditure | Amount of Grant/ Appropriation | Amount of Expenditure |
| 78           | Welfare of Plain Tribes and Backward Classes (Bodoland Territorial Council) | 2012-13        | Revenue Voted         | 1,231.95                       | 1,160.88              |
|              |   |                | Capital Voted         | 164.70                         | 277.97                |
|              |   | 2013-14        | Revenue Voted         | 1,431.51                       | 1,422.89              |
|              |   |                | Capital Voted         | 109.76                         | 422.41                |
|              |   | 2014-15        | Revenue Voted         | 1,820.14                       | 1,663.64              |
|              |   |                | Capital Voted         | 223.20                         | 471.89                |
|              |   | 2015-16        | Revenue Voted         | 1,926.95                       | 1,700.34              |
|              |   |                | Capital Voted         | 370.07                         | 246.92                |
|              |   | 2016-17        | Revenue Voted         | 2,639.04                       | 1,816.76              |
|              |   |                | Capital Voted         | 334.48                         | 192.99                |
| <b>Total</b> |   |                |                       | <b>10,251.80</b>               | <b>9,376.69</b>       |

Source: Appropriation Accounts

Non-reconciliation of expenditure resulted into difference between figures of expenditure booked in the Grant No. 78 (BTC) of the Appropriation Accounts and Annual Accounts of BTC against the same Major Head. This issue was

reported in the latest Audit Report on the accounts of BTC (2008-09 to 2013-14) placed before the Council on 29 August 2017.

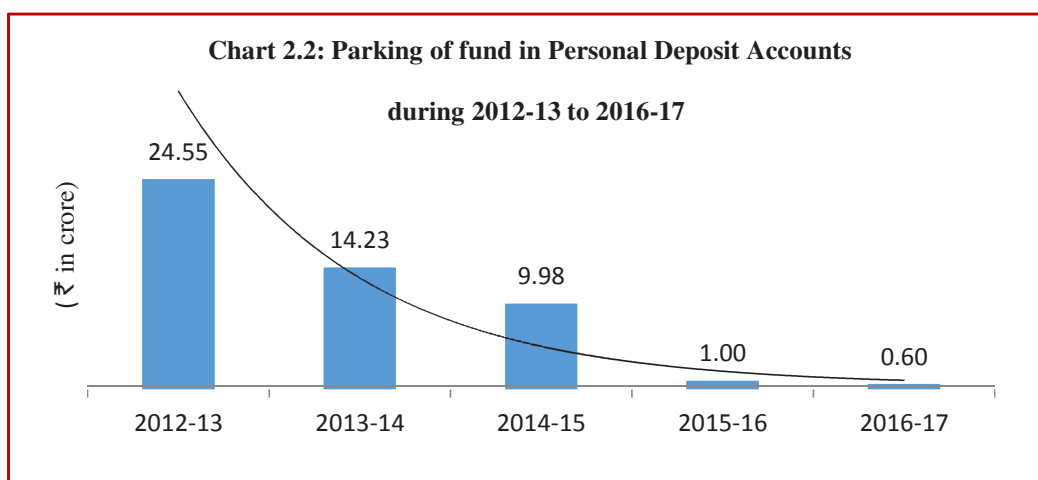
Thus, BTC must reconcile the expenditure figures booked into the Appropriation Accounts as per the reconciliation programme drawn by the Office of the Accountant General (A&E), Assam from time to time. This would help in bringing conformity between the figures booked in the Appropriation Accounts and Annual Accounts.

## 2.4 Personal Deposit Accounts

The operations of Personal Deposit Accounts (PDA) are allowed/authorised on the basis of proposal(s) received from concerned department(s) along with sanction(s) of the Finance Department of the Government of Assam.

As per specific instructions, the PDA remains operative for a financial year *i.e.*, 1 April to 31 March and is required to be closed at the end of the financial year and if needed, PDA may be re-opened next year by observing the usual procedure.

**Chart 2.2** showed the status of funds lying in PDA on the last day of the financial year during 2012-17.



It is evident from above Chart that the State has shown significant improvement towards closing PDA during 2012-17 as funds in PDA had reduced from ₹ 24.55 crore in 2012-13 to ₹ 0.60 crore during 2016-17.

During 2016-17, there were 26 PDA involving ₹ 60.12 lakh existing as on 31 March 2017. Other details *i.e.*, name of the treasury, name of PDA holder, closing balance etc., are given in **Appendix 2.13**. Thus, concerned departments had violated the provision by not closing the PDA at the end of financial year. Further, the Departmental officers had not conducted verification/reconciliation

of the balances also with those maintained by the Office of the Accountant General (Accounts and Entitlement), Assam.

This practice of retaining funds in the PDA after the close of the financial year is fraught with the risk of misuse of funds and therefore, needs to be avoided.

## **2.5 Outcome of Review of selected Grant**

### **2.5.1 Introduction**

The outlays on the various activities of Government are met from the Consolidated Fund which is made up of revenue receipts, loan raised by Government and recoveries of loans and advances made by the State Government.

No money can be withdrawn from the Consolidated Fund of a State for expenditure by Government unless the State Legislature approves the amount to be spent under a Major Head (or a Group of Major Heads) during the year beginning from 1 April to 31 March. This approval takes the form of Budget Grant. Demands for Grants are placed before the Legislature at the beginning of each financial year.

Audit conducted (July-September 2017) a review titled “Prescribed Budgetary Procedure and Compliance thereof under Grant No. 31” in respect of Major Heads of Accounts 2215-Water Supplies and Sanitation {Town and Country Planning (T & CP)} and 2217-Urban Development (T&CP).

Review showed that concerned authorities bypassed the mandatory provisions of Budget Manual, financial Rules etc., regarding preparation and submission of Budget Estimates (BEs), withdrawal and utilization of fund from the Consolidated Fund of the State. The accountability obligations were also not always fulfilled as brought out in the succeeding paragraphs.

### **2.5.2 Delayed submission of Budget Estimates**

As envisaged in Para 6.1 of the Assam Budget Manual 2012, the Administrative Heads are required to submit the Budget Estimates of receipts and expenditures for the succeeding year along with revised estimates for the current year to the Finance Department by 15 October each year both for General and Sixth Schedule Areas.

Audit observed on test-check of records of Urban Development Department, that there were delays in submission of the Budget Estimates in respect of receipts and expenditures for the years 2012-13, 2014-15 and 2015-16 to the Finance Department as indicated in **Table-2.11**.



**Table-2.11: Delay in submission of Budget Estimates**

| Grant No. | Financial Year | Due date of submission of BEs to the Finance Department | Actual date of sending the BEs to the Finance Department | Delay in submission (in days) |
|-----------|----------------|---|--|-------------------------------|
| 31        | 2012-13        | 15.10.2011  | 29.10.2011   | 14 days                       |
|           | 2013-14        | 15.10.2012  | NA   | NA                            |
|           | 2014-15        | 15.10.2013  | 21.10.2013   | 6 days                        |
|           | 2015-16        | 15.10.2014  | 14.11.2014   | 30 days                       |
|           | 2016-17        | 15.10.2015  | 12.10.2015   | No delay                      |

Source: Departmental Records

Delay in submission of Budget Estimates to the Finance Department ranged between 6 and 30 days.

### 2.5.3 Unrealistic budget estimation

Assam Budget Manual provides that on receipt of the estimates from the subordinate estimating officers, the Controlling Officers (COs) will scrutinize and consolidate them for each major head or for the several minor heads of account for which the CO is responsible. The CO will then forward the estimates to the Administrative Department and the Finance Department along with copy of each of the estimates received from the estimating officers.

The summarized position of budget provision and actual expenditure there against for the year 2016-17 in respect of Major Heads 2215 and 2217 under the Grant No. 31 is presented in **Table-2.12**.

**Table-2.12: Summarized position of Budget Provision and Actual Expenditure**

| Nature of expenditure | Major Head | Budget Provision |               |               | Actual expenditure | Excess(+) saving(-) | Percent age of Savings |
|-----------------------|------------|------------------|---------------|---------------|--------------------|---------------------|------------------------|
|                       |            | Original         | Supplementary | Total         |                    |                     |                        |
| Revenue               | 2215       | 2.00             | -             | 2.00          | 1.76               | (-) 0.24            | 12.00                  |
|                       | 2217       | 163.52           | 81.18         | 244.70        | 132.49             | (-) 112.21          | 45.86                  |
| <b>Total</b>          |            | <b>165.52</b>    | <b>81.18</b>  | <b>246.70</b> | <b>134.25</b>      | <b>(-) 112.45</b>   | <b>45.58</b>           |

Source: Detailed Appropriation Accounts (2016-17)

It would be evident from the **Table 2.12** that there was overestimation of funds in the budget which was 45.58 per cent of the total available funds under the Grant No. 31. This was indicative of the fact that the estimation was made without proper analysis of actual requirement.

### 2.5.4 Unnecessary Supplementary Grant

Supplementary Grant as defined in the Para-8 of Budget Manual means an additional provision included in an Appropriation Act during the course of a financial year, to meet expenditure in excess of the amount previously included in the Appropriation Act for that year.

Audit observed on the test check of records for the year 2016-17 that supplementary provision of ₹ 81.18 crore proved unnecessary as the expenditure of ₹ 132.49 crore did not even reach the level of original provision as detailed in **Table-2.13**.

**Table-2.13: Unnecessary supplementary Provision**

(₹ in crore)

| Grant No. | Head of Account | Original Provision | Actual expenditure | Savings out of original provision | Supplementary Grants |
|-----------|-----------------|--------------------|--------------------|-----------------------------------|----------------------|
| 31        | 2217            | 163.52             | 132.49             | 31.03                             | 81.18                |

Source: Detailed Appropriation Accounts 2016-17

This indicated the poor financial management on the part of Urban Development (Town and Country Planning) Department as the supplementary provision was made without assessing actual requirement.

### 2.5.5 Rush of expenditure

According to the Subsidiary Order 50 of Assam Treasury Rules, rush of expenditure in the closing month of the financial year should be avoided.

Audit observed that during 2016-17, the Director of Town and Country Planning, Assam incurred ₹ 111.78 crore (96.37 per cent) out of total Plan expenditure of ₹ 115.99 crore in the last quarter i.e., January to March 2017 under the Major Head 2217.

For a sound financial management, uniform pace of expenditure should be maintained. Thus, contrary to the spirit of financial regulation, the department incurred a substantial amount at the fag end of year. This was indicative of poor financial control over the expenditure.

### 2.5.6 Persistent Savings

Audit observed that substantial portion of the budget grants remained unutilized due to non-achievement of projected financial outlays in the respective years. The Finance/Administrative Department made budget allocation without considering the previous year's expenditure which resulted in persistent savings during 2012-17 under the Grant No. 31 as shown in **Table-2.14**.

**Table 2.14: Persistent Savings**

| Grant No.    | Year    | Head of Account | Total grant     | Total expenditure | ₹ in crore)   |                  |
|--------------|---------|-----------------|-----------------|-------------------|---------------|------------------|
|              |         |                 |                 |                   | Savings       | Savings per cent |
| 31           | 2012-13 | 2215 and 2217   | 190.38          | 44.60             | 145.78        | 76.57            |
|              | 2013-14 | 2215 and 2217   | 237.90          | 67.46             | 170.44        | 71.64            |
|              | 2014-15 | 2215 and 2217   | 140.53          | 38.24             | 102.29        | 72.79            |
|              | 2015-16 | 2215 and 2217   | 283.05          | 24.18             | 258.87        | 91.46            |
|              | 2016-17 | 2215 and 2217   | 246.70          | 134.25            | 112.45        | 45.58            |
| <b>Total</b> |         |                 | <b>1,098.56</b> | <b>308.73</b>     | <b>789.83</b> | <b>71.90</b>     |

Source: Appropriation Accounts

Persistent savings ranged between 45.58 per cent and 91.46 per cent during 2012-17 under the Grant No. 31. This indicated that the process of preparation of Budget Estimates by the department was unrealistic and needs to be revisited.

### **2.5.7 Lack of Budgetary control and monitoring**

Under the provision of Para 11.16 of the Budget Manual, for monitoring the progress of expenditure and provisions of additional funds when required, a statement in Form-O in duplicate should be submitted by the CO twice a year to reach the Finance Department, once by 25 November and again by the 1 January at the latest.

The first statement should be based on the previous seven months actual and the second on eight months actual, specifying the reasons for anticipated savings and excesses of expenditure over the sanctioned budget grants under each head. These returns would enable Finance Department to consider adjustment of budgetary provisions and additional financial implication, if any.

Audit observed that the Director of Town and Country Planning, Assam had not prepared and submitted such statement/return to the Finance Department.

On this being pointed out, the Director, Town and Country Planning stated (August 2017) that it did neither prepare Form-O nor submit to the Finance Department. Thus, non-compliance of the instruction of the Budget Manual by the COs resulted in shortcoming like unutilized budget provision, rush of expenditure etc., as mentioned in preceding paragraphs.

### **2.5.8 Budget Commitment**

The Finance Minister, Government of Assam in his budget Speech for the year 2016-17 made commitment to implement the Scheme Housing for all (Urban)

under Pradhan Mantri Awas Yojana (PMAY) in nine towns<sup>1</sup> and Atal Mission for Rejuvenation and Urban Transformation (AMRUT) to improve basic amenities in four towns<sup>2</sup>.

Audit observed on the scrutiny of records of the Director, T&CP and Mission Director, PMAY that the Budget Commitment could not be fulfilled due to drawal of fund of ₹ 90 crore at the fag end of the financial year and transfer of the same to the respective bank account of Mission Director. The amounts were lying unutilized (September 2017) as detailed in **Table 2.15**.

**Table: 2.15 - Non-fulfillment of Budget Commitment (2016-17)**

(₹ in crore)

| Scheme   | Budget Allotment | Amount Drawn | Expenditure | Bank Account No                      |
|--|------------------|--------------|-------------|--------------------------------------|
| Prime Minister Awas Yojana (PMAY)                              | 73.88            | 8.63         | Nil         | IDBI SB Account No.0136104000200981  |
| Atal Mission for Rejuvenation and Urban Transformation (AMRUT) | 77.88            | 81.37        | Nil         | IDBI SB Account No. 0136104000167703 |
| <b>Total</b>   | <b>151.76</b>    | <b>90.00</b> | <b>Nil</b>  |                                      |

## 2.6 Significant Findings

- Sound financial management requires advance planning and accurate estimation of revenue and expenditure. There were instances of excess expenditure or substantial savings with reference to provision made during the year, exhibiting weakness in expenditure monitoring and control.
- During the year 2016-17, Government of Assam (GOA) incurred expenditure of ₹ 58,178.31 crore against the total grants and appropriations of ₹ 83,069.15 crore resulting in overall savings of ₹ 24,890.84 crore. The overall savings of ₹ 24,890.84 crore stood at 30 per cent of total grants and appropriations. This shows poor financial management by the State.
- The overall savings of ₹ 24,890.84 crore was the net result of total saving of ₹ 26,239.50 crore in 78 grants and three appropriations under Revenue Section and 32 grants and one appropriation under Capital Section offset by excess of ₹ 1,348.66 crore in two grants under Revenue Section and five grants under Capital Section.
- Against the overall savings of ₹ 24,890.84 crore, only an amount of ₹ 3,941.92 crore (15.84 per cent) were surrendered during 2016-17, of

<sup>1</sup> Guwahati, Nagaon, Silchar, Dibrugarh, Tinsukia, Tezpur, Jorhat, Kokrajhar and Dhubri;

<sup>2</sup> Guwahati, Silchar, Nagaon and Dibrugarh.

which ₹ 3,923.55 crore (99.53 per cent) were surrendered on the last day of the year i.e., 31 March 2017.

- Excess expenditure over allocation amounting to ₹ 10,004.29 crore pertaining to years from 2002-03 to 2015-16 was yet to be regularized as of December 2017. The cases of excess expenditure over grants are serious matter and are in violation of the wishes of the Legislature. It is important that responsibility is fixed in this regard to discourage this practice.
- Supplementary provision aggregating ₹ 2,632.86 crore obtained in 63 cases (₹ 10 lakh or more in each case) proved unnecessary as the expenditure under the respective heads was even less than the original budget provision.
- At the close of the year 2016-17, there were 58 grants/ appropriations in which savings (₹ five crore and above in each grant) of ₹ 20,290.41 crore (77 per cent of the total savings) occurred but the concerned departments did not surrender the amount.
- The total amount of Detailed Countersigned Contingent (DCC) bills received was only ₹ 105.88 crore against the amount of Abstract Contingent (AC) bills of ₹ 673.01 crore. This led to the outstanding balance on account of non-submission of DCC bills of ₹ 567.13 crore as on 31 March 2017.
- Out of 54 COs, only eight carried out full reconciliation of departmental receipts figures and 24 carried out full reconciliation of departmental expenditure figures with those reflected in the books of Office of the Accountant General (Accounts & Entitlement), Assam.
- The Accountant General (A&E), Assam called for reasons for savings/excesses in respect of 1,654 sub-heads/sub sub-heads. Out of 1,654 sub-heads/sub sub-heads, explanations for variations in respect of 200 sub-heads/sub sub-heads were complete and they were incorporated in the Appropriation Accounts of 2016-17.
- Thus, out of 1,654 sub-heads/sub sub-heads, explanation for variations in respect of 1,405 sub heads/sub sub-heads were not received and in respect of 49 sub-heads/sub sub-heads incomplete information was received.
- Excessive/unnecessary of re-appropriation of funds was also observed. Unrealistic budgetary allocations resulting in substantial savings, unnecessary supplementary grants and expenditure without provisions pointed to poor budget management.

**Chapter - III**  
**Financial Reporting**



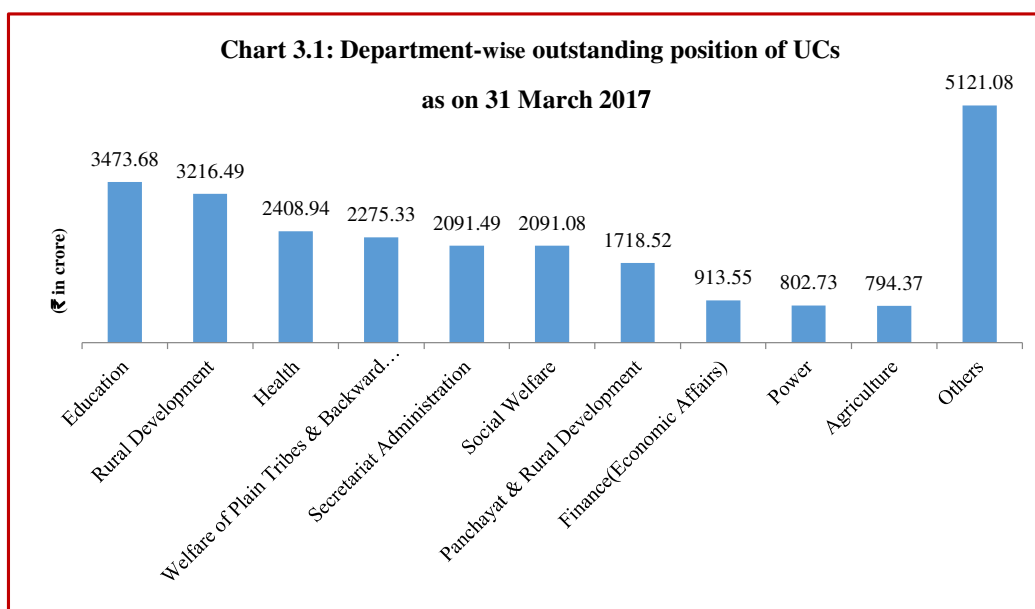
## Chapter III Financial Reporting

A sound internal financial reporting with relevant and reliable information significantly contributes to the efficient and effective governance by the State Government. This Chapter provides an overview and status of the State Government on the compliance with various financial rules, procedures and directives during the current year.

### 3.1 Delay in furnishing of Utilization Certificates

Rule 517 (Appendix 16) of Assam Financial Rules provides that every grant made for a specified object is subject to the implied conditions such as (i) the grant shall be spent upon the object within a reasonable time (one year from the date of issue of the letter sanctioning the grant), and (ii) any portion of the amount which is ultimately not required for expenditure upon the object shall be duly surrendered to the Government.

**11,641 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 24,907.26 crore paid to 53 departments of the State Government during the period from 2001-02 to 2016-17 were in arrears.** The Department-wise break-up of outstanding UCs is given in *Appendix 3.1*. Status of outstanding UCs in respect of 10 major departments is also given in **Chart 3.1**. Further, the age-wise delays in submission of UCs is summarised in **Table 3.1**.





**Table 3.1: Age-wise Arrears of Utilisation Certificates**

(₹ in crore)

| Sl. No.      | Range of Delay in Number of Years | Total grants paid |                  | Outstanding Utilisation Certificates |                  |
|--------------|-----------------------------------|-------------------|------------------|--------------------------------------|------------------|
|              |                                   | Number            | Amount           | Number                               | Amount           |
| 1            | 0-1                               | 1,863             | 12,270.40        | 1,861 <sup>1</sup>                   | 12,267.50        |
| 2            | 1-3                               | 3,774             | 11,765.33        | 2,713                                | 8,025.54         |
| 3            | 3 and above                       | 16,780            | 6,951.12         | 7,067                                | 4,614.22         |
| <b>Total</b> |                                   | <b>22,417</b>     | <b>30,986.85</b> | <b>11,641</b>                        | <b>24,907.26</b> |

Source of data: Data compiled by O/o the Accountant General (Accounts and Entitlements), Assam

Out of 11,641 UCs worth ₹ 24,907.26 crore pending as of March 2017, UCs (7,067 Numbers) involving ₹ 4,614.22 crore were pending for more than three years.

Pendency of UCs mainly pertained to Agriculture (166 UCs: ₹ 794.37 crore), Education (4,569 UCs: ₹ 3,473.68 crore), Finance (Taxation) (435 UCs: ₹ 753.50 crore), Finance (Economic Affairs) (484 UCs: ₹ 913.55 crore), Health (295 UCs: ₹ 2,408.94 crore), Power (29 UCs: ₹ 802.73 crore), Panchayat and Rural Development (229 UCs: ₹ 1,718.52 crore), Revenue (419 UCs: ₹ 680.95 crore), Rural Development (76 UCs: ₹ 3,216.49 crore), Secretariat Administration (185 UCs: ₹ 2,091.49 crore), Social Welfare (747 UCs: ₹ 2,091.08 crore) and Welfare of Plain Tribes and Backward Classes (WPT&BC) (1,211 UCs: ₹ 2,275.33 crore).

Of the 53 departments, 19 departments even failed to submit UCs in respect of grants released to them during the period 2001-02.

In the absence of the UCs audit could not ascertain whether the recipients had utilised the grants for the purposes for which those were given.

Audit mentioned similar observation in earlier Audit Reports of the Comptroller and Auditor General of India. But the State Government did not make efforts to ensure submission of UCs by the respective departments within the prescribed time frame. However, in a meeting convened by the Finance Department (November 2012), the Hon'ble Chief Minister, Assam expressed his grave concern and dissatisfaction over non-submission of UCs by the concerned administrative departments. He also directed administrative heads to ensure timely submission of UCs.

During 2016-17, various departments submitted UCs. On scrutiny, out of 22,417 UCs amounting to ₹ 30,986.85 crore, only 10,776 UCs amounting to ₹ 6,079.59 crore submitted by various departments were found to be in order as detailed in **Appendix 3.1**. Thus, the departmental authorities are required to reconcile figures

<sup>1</sup> Except where the sanction order specifies otherwise, UCs in respect of grants drawn during 2016-17 become due only in 2017-18.

etc., in consultation with the Office of the Accountant General (Accounts and Entitlements), Assam to settle outstanding UCs without any delay.

**Non-submission of Utilization certificates is fraught with the risk of misappropriation.**

Thus, a monitoring system should also be evolved by the respective Departments so that expeditious submission of UCs by the recipients is ensured.

**3.2 Submission of Accounts/Audit Reports of Autonomous Bodies/Councils**

Several Autonomous Bodies have been set up by the State Government in the field of Urban Development, Agriculture and Allied Services, Khadi and Village Industries, Legal Services and Sixth Schedule Areas. A large number of these Bodies are audited by the C&AG of India with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of all transactions scrutinised in audit, review of internal management and financial control, review of system and procedures etc.

The audit of accounts of nine Autonomous Bodies and three Autonomous Councils in the State has been entrusted to the Comptroller and Auditor General. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature are indicated in *Appendix 3.2*. The range of delay in submission of accounts to Audit by Autonomous Bodies is summarised in **Table 3.2**.

**Table 3.2: Delays in submission of Accounts**

| Delays in submission of accounts (In months) | Autonomous Bodies/Councils |           | Reasons for the delay |
|--|----------------------------|-----------|-----------------------|
|  | Number                     | Accounts  |                       |
| 0-6  | 2                          | 3         | Not furnished         |
| 6-12   | 4                          | 6         |                       |
| 12-18  | 3                          | 5         |                       |
| 18-24  | 4                          | 4         |                       |
| 24 and above                                 | 5                          | 11        |                       |
| <b>Total</b>                                 | <b>18</b>                  | <b>29</b> |                       |

Out of 75 accounts (including account of current year) of nine Autonomous Bodies and three Autonomous Councils (*Appendix-3.2*), nine autonomous bodies submitted 15 accounts with delay ranging from 18 to 24 months and above. **Audit observed that 29 accounts were in arrears for periods ranging from one to 151 months as of October 2017.** Assam Khadi and Village Industries Board, Guwahati had not submitted their accounts from 2004-05 onwards i.e., since last 13 years.

The State Government disbursed funds to those Autonomous Bodies regularly. In the absence of accounts and subsequent audit, it could not be verified whether the

funds received and expenditure incurred had been properly accounted for and the purpose for which the funds were disbursed, were achieved.

Besides, delay in finalisation of accounts carries the risk of financial irregularities going undetected apart from violation of the provisions of the respective legislations under which the Bodies were constituted.

Thus, there is a need for the Autonomous Bodies/Councils to submit their accounts to Audit in a timely manner.

### 3.3 Submission of Accounts by PSUs, Government Bodies/Authorities

In order to identify the institutions, which attract audit under Sections 14, 19(3) and 20(1) of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of the Department are required to furnish to Audit every year detailed information about the financial assistance given to various Institutions, the purpose of assistance granted and the total expenditure of the Institutions.

The accounts of 97 Bodies/Authorities received (accounts for the years 1989-90 to 2015-16) during the current year attracted audit by the C&AG of India. Audit scrutinized 128 accounts during 2016-17 including arrear accounts of those PSUs, Bodies and Authorities which were due to audit.

**The Accountant General (Audit) had not received 491 annual accounts of 90 PSUs, Government Bodies and Authorities (due up to 2016-17) as of June 2017.** The Department-wise details of those accounts are given in *Appendix 3.3* and their age-wise pendency is presented in **Table 3.3**.

**Table 3.3: Age-wise arrears of Annual Accounts due from the Government Bodies**

| Sl. No.      | Delay in Number of Years | No. of the Accounts | Grants Received |
|--------------|--------------------------|---------------------|-----------------|
| 1            | 0-1                      | 90                  | Not available   |
| 2            | 1-3                      | 111                 | Not available   |
| 3            | 3-5                      | 63                  | Not available   |
| 4            | 5 and above              | 227                 | Not available   |
| <b>Total</b> |                          | <b>491</b>          |                 |

Of the 90 Government Bodies/Authorities, 17 Bodies/Authorities under Industries and Commerce Department did not furnish the accounts. In the absence of annual accounts and subsequent audit of those 90 Bodies and Authorities involving 491 annual accounts, the proper accountal/ utilisation of the grants and loans disbursed to those Bodies/Authorities remained unverified. Audit took up the matter of non-submission of accounts of the defaulting Autonomous Bodies with the concerned authorities from time to time.

### 3.4 Funds disbursed to Autonomous Councils (other than sixth schedule areas), Development Councils and Development Authorities

In addition to the Autonomous Bodies/Councils/ Government Bodies mentioned in the preceding **Para-3.2** and **Para-3.3** respectively, the Government of Assam (GOA), through various Acts passed by the Legislature/ Ordinances of the Government, created six Autonomous Councils (other than in Sixth Schedule Areas), 19 Development Councils and 24 Development Authorities. The State Government disbursed substantial funds to the extent of ₹ 677.21 crore<sup>2</sup> to such Councils and Authorities from the Consolidated fund of the State during last three years i.e., 2014-17.

The State Government entrusted the audit of six Autonomous Councils and 19 Development Councils to the C&AG of India in October 2013. The C&AG however, could not take up audit due to non-finalisation of the terms and conditions of the entrustment as well as non-submission of annual accounts. Besides, the Government had not entrusted the audit of 24 Development Authorities to C&AG of India (September 2017).

### 3.5 Money kept out of Government Account

Assam Treasury Rules & Subsidiary Orders (Rule 16, SO 50) read with Rules 62 and 63 of Assam Financial Rules stipulate that no money shall be drawn from the treasury unless it is required for immediate disbursement.

Government of Assam introduced (19 November 2005) a system of payment of all salaries and wages of the State Government employees through bank account for the purpose of avoiding Banking Cash Transaction Tax (BCTT). Under the above order, DDOs opened Current Bank Accounts in respective Treasury Bank branches for deposit of salaries, wages and personal claims etc., of employees to be disbursed through bank instruments or by way of transfer to employee's bank accounts.

In May 2013 the State Government ordered for closure of all such Bank Accounts by 30 September 2013 directing to (1) deposit the funds remaining unutilised for last three years or more to the State Exchequer under appropriate Head of Accounts and (2) utilise and disburse the balance amount for the purpose for which the money was drawn latest by 30 September 2013 and to deposit the remaining undisbursed amount to State Exchequer.

The Government further directed (September 2013) to keep funds against the committed liabilities (due for disbursement) in Civil Deposit subject to the

|                                      |                                       |
|--------------------------------------|---------------------------------------|
| <sup>2</sup> Six Autonomous Councils | : ₹ 605.25 crore (2014-15 to 2016-17) |
| 19 Development Councils              | : ₹ 68.26 crore (2014-15 to 2016-17)  |
| 24 Development Authorities           | : ₹ 3.70 crore (2014-15 to 2016-17)   |
| <b>Total</b>                         | <b>: ₹ 677.21 crore</b>               |

condition that the same would be disbursed within a period of three months i.e., latest by 31 December 2013.

Audit mentioned in the earlier Audit Reports on State Finances regarding non-compliance with above Government's direction by the different DDOs. This issue was taken up (April 2015) with the Chief Minister of Assam also for remedial measures.

Audit further verified the status of such funds during April-September 2017 and found current account balances as on 31 March 2017 was ₹ 34.76 crore in respect of seven DDOs as detailed in **Appendix 3.4**. Further, unspent balances lying in different bank instruments as well as in Civil Deposit in respect of 11 DDOs were ₹ 82.20 crore as on 31 March 2017 as detailed in **Appendix 3.5**.

Thus, it was evident that the basic principle of Government finances that money is to be withdrawn only when required had been violated. Especially in States where resource crunches are inevitably true, premature withdrawal places stress on the fiscal system and leads to burden on exchequer by way of higher interest costs. It misleads the Legislature and other stakeholders as amounts withdrawn though not actually disbursed are reported as expenditure. Once out of Government control, there is scope for corruption and misuse.

### **3.6 Discrepancy of ₹ 8.93 crore due to non-reconciliation between bank balance and cash balance**

Rule 95 (3) of Assam Financial Rule provides that every Drawing and Disbursing Officer (DDOs) should satisfy himself by periodical examination, at least once in three months that the actual cash corresponds with the book balance.

Audit found that in 28 sample DDOs, there was a difference of ₹ 8.93 crore (**Appendix 3.6**) between the balances in cash book and bank pass book during 2015-16. Thus, 28 DDOs did not reconcile the discrepancy in contravention of the above Rule. Due to this, actual amount of unspent balance was not ascertainable.

### **3.7 Follow-up on Audit Reports**


The Reports of the Comptroller and Auditor General of India on State Finances in respect of the Government of Assam have been commenting upon Government's finances since 2008-09. These Audit Reports can achieve the desired results only they evoke positive and adequate response from the administration itself. To ensure accountability of the executive about the issues contained in the Audit Reports, the Public Accounts Committee of Assam Legislative Assembly issued instructions (September 1994) for submission of *suo motu* Action Taken Notes (ATNs) by the concerned administrative departments within three months of presentation of the Audit Reports to the State Legislature.

Audit Reports on State Finances for the years from 2008-09 to 2015-16 were placed before the State Legislature in 02 March 2010, 07 February 2011, 30 March 2012, 04 April 2013, 04 August 2014, 31 March 2015, 18 July 2016 and 10 March 2017 respectively. But *suo motu* ATNs on the observations made in the Audit Reports had not been intimated by the departments.

### 3.8 Significant Findings

- State Government's compliance with various rules, procedures and directives was unsatisfactory as was evident from delays by various departments in furnishing Utilisation Certificates against the loans and grants received by them.
- Delays also occurred in submission of annual accounts by some of the Autonomous Bodies/ Councils.
- Further, a large number of Government Bodies/Authorities did not submit annual accounts due up to 2016-17 to the Accountant General (Audit), Assam.

Guwahati  
The 27 February 2018

  
(RASHMI AGGARWAL)  
Accountant General (Audit), Assam

*Countersigned*

New Delhi  
The 09 March 2018

  
(RAJIV MEHRISHI)  
Comptroller and Auditor General of India



# 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:

| <b>Layout</b>    |   |
|------------------|---|
| <b>VOLUME I</b>  |   |
| 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            |
|                  | <b>Notes to Accounts</b>  |
|                  | <b>Annexure:</b>  |
|                  | A. Details of exclusion of Accounts during the year   |
|                  | B. Statement of Periodical/Other adjustments  |
|                  | C. Statement of Major Head-wise Receipts booked under Minor head 800-Other Receipts         |
|                  | D. Statement of Major Head-wise expenditure booked under Minor head 800-Other Expenditure   |
|                  | E. Statement of Drawal of fund, contribution uploaded and closing balance                   |
|                  | F. Inoperative Reserve Funds  |
|                  | G. Table showing short transfer to SDRF   |
|                  | H. Table showing position of Suspense and Remittance Balances                               |
|                  | I. Rush of Expenditure  |
| <b>VOLUME II</b> |   |
| <b>Part I</b>    |   |
| 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<br>A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes)<br>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 14<sup>th</sup> 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)<sup>1</sup> is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for tax revenues, non-tax revenues, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The GSDP figures (at current prices) taken from 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   |

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

| 1                                  | 2   |
|------------------------------------|---|
| Balance from Current Revenue (BCR) | Revenue Receipts <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt  |
| 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 <sup>th</sup> root of the total percentage growth rate, where n is the number of years in the period being considered.<br>CAGR = [Ending Value/Beginning value] <sup>(1/no. of years)</sup> -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)<br>(All India Average = 382 persons per sq km)              | 398                              |      |
| 4      | Population below poverty line (2011-12)<br>(All India Average = 21.9%)                   | 31.9%                            |      |
| 5      | Literacy (2011)<br>(All India Average = 73%)   | 72.2%                            |      |
| 6      | Infant Mortality (per 1000 live births)<br>(All India Average = 37 per 1000 live births) | 47                               |      |
| 7      | Life Expectancy at Birth<br>(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)<br>India = 17.64%                                       | 16.93%                           |      |
| 10     | Gross State Domestic Product (GSDP)-2016-17<br>(₹ in crore)                              | 2,57,510                         |      |
| 11     | Per capita GSDP CAGR<br>(2007-08 to 2016-17)   | Special Category States<br>(SCS) | 14.3 |
|        |  | Assam                            | 14.0 |
| 12     | GSDP CAGR<br>(2007-08 to 2016-17)  | SCS                              | 15.7 |
|        |  | Assam                            | 15.4 |
| 13     | Population Growth<br>(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](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        |          |
| <b>Section-A: Revenue</b> |   |          |               |                |  |                |                |                |          |
| 42457.70                  | <b>I-Revenue receipts</b>                               |          | 49219.81      | 37011.41       | <b>I- Revenue expenditure</b>  | 35929.09       | 13433.63       | 49362.72       | 49362.72 |
| 10106.50                  | Tax revenue   | 12079.56 |               | 12656.03       | <b>General services</b>  | 15561.75       | 1561.44        | 17123.19       |          |
| 2741.57                   | Non-tax revenue   | 4353.13  |               | 17740.36       | <b>Social Services</b>   | 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          |          |
|                           |   |          |               | <b>6239.86</b> | <b>Economic Services</b>   | <b>6000.41</b> | <b>2913.62</b> | <b>8914.03</b> |          |
|                           |   |          |               | 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         | <b>Grants-in-aid and Contributions</b>                                   | <b>112.57</b>  | <b>539.79</b>  | <b>652.36</b>  |          |
| NA                        | <b>II-Revenue deficit carried over to Section-B</b>     |          | 142.91        | 5446.28        | <b>II-Revenue surplus carried over to Section-B</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 |        |
| <b>Section-B: Others</b> |   |         |          |   |                                    |         |         |         |        |
| 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         | <b>VII-Public debt receipts</b>                                | 3901.71  | <b>3901.71</b>  | <b>1968.90</b>  | <b>VII-Repayment of Public Debt</b>                            |      | 2042.63    | <b>2042.63</b>  |
| 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             | <b>VIII-Inter State Settlement</b>                             |          | Nil             | Nil             | <b>VIII-Inter State Settlement</b>                             |      |            | Nil             |
| Nil             | <b>IX-Appropriation to Contingency Fund</b>                    |          | Nil             | Nil             | <b>IX-Appropriation to Contingency Fund</b>                    |      |            | Nil             |
| Nil             | <b>X-Amount transferred to Contingency Fund</b>                |          | Nil             | Nil             | <b>X-Expenditure from Contingency Fund</b>                     |      |            | Nil             |
| 15702.12        | <b>XI-Public Account receipts</b>                              | 19977.59 | <b>19977.59</b> | <b>15647.36</b> | <b>XI-Public Account disbursements</b>                         |      | 17015.81   | <b>17015.81</b> |
| 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             | <b>XII-Closing overdraft from Reserve Bank of India</b>        |          | Nil             | <b>10056.46</b> | <b>XII-Closing cash balance</b>                                |      | 8751.55    | <b>8751.55</b>  |
|                 |  |          |                 | --              | 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    |                 |
| <b>73081.41</b> | <b>Total</b>   |          | <b>83317.08</b> | <b>73081.41</b> | <b>Total</b>   |      |            | <b>83317.08</b> |

**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          |
|--|-------------------|-------------------|-------------------|------------------|------------------|
| <b>Part A: Receipts</b>  |                   |                   |                   |                  |                  |
| <b>1. Revenue Receipts</b>                                     | <b>30691 (69)</b> | <b>32213 (67)</b> | <b>38181 (63)</b> | <b>42457(66)</b> | <b>49220(67)</b> |
| (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            |
| <b>Part B: Expenditure/Disbursement</b>                        |                   |                   |                   |                  |                  |
| 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           |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>14. Repayment of Public Debt</b>                                     | <b>1533 (3)</b>   | <b>1177 (2)</b>   | <b>1627 (3)</b>   | <b>1969(3)</b>    | <b>2043</b>       |
| 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               |
| <b>15. Appropriation to Contingency Fund</b>                            | <b>Nil</b>        | <b>Nil</b>        | <b>Nil</b>        | <b>Nil</b>        | <b>Nil</b>        |
| <b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>       | <b>33748</b>      | <b>37178</b>      | <b>45248</b>      | <b>41931</b>      | <b>57407</b>      |
| <b>17. Contingency Fund disbursements</b>                               | <b>--</b>         | <b>--</b>         | <b>--</b>         | <b>--</b>         | <b>--</b>         |
| <b>18. Public Account disbursements</b>                                 | <b>11228 (25)</b> | <b>13277 (26)</b> | <b>16376 (27)</b> | <b>15647(27)</b>  | <b>17016</b>      |
| <b>19. Total disbursement by the state (16+17+18)</b>                   | <b>44976</b>      | <b>50455</b>      | <b>61624</b>      | <b>57578</b>      | <b>74423</b>      |
| <b>Part C: Deficits</b>   |                   |                   |                   |                   |                   |
| <b>20. Revenue Deficit (-)/ Surplus (+) (1-10)</b>                      | <b>(+) 1554</b>   | <b>(+) 223</b>    | <b>(-) 897</b>    | <b>(+) 5446</b>   | <b>(-) 143</b>    |
| <b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>                        | <b>(-) 1517</b>   | <b>(-) 3782</b>   | <b>(-) 5430</b>   | <b>(+) 3005</b>   | <b>(-) 6125</b>   |
| <b>22. Primary Deficit (-)/Surplus (+) (21+23)</b>                      | <b>(+) 598</b>    | <b>(-) 1584</b>   | <b>(-) 3096</b>   | <b>(+) 5623</b>   | <b>(-) 3161</b>   |
| <b>Part D: Other data</b>   |                   |                   |                   |                   |                   |
| <b>23. Interest Payments (included in revenue expenditure)</b>          | <b>2115</b>       | <b>2198</b>       | <b>2334</b>       | <b>2618</b>       | <b>2964</b>       |
| <b>24. Financial Assistance to local bodies etc.</b>                    | <b>3425</b>       | <b>4213</b>       | <b>2716</b>       | <b>1664</b>       | <b>6686</b>       |
| <b>25. Ways and Means Advances/ Overdraft availed (days)</b>            |                   |                   |                   |                   |                   |
| i) Ways and Means Advances availed (days)                               | Nil               | Nil               | 1563.20 (31)      | Nil               | Nil               |
| ii) Overdraft availed (days)  | Nil               | Nil               | Nil               | Nil               | Nil               |
| <b>26. Interest on Ways and Means Advances/overdraft</b>                | <b>Nil</b>        | <b>Nil</b>        | <b>4.52</b>       | <b>Nil</b>        | <b>Nil</b>        |
| <b>27. Gross State Domestic Product (GSDP)♦</b>                         | <b>156864</b>     | <b>177745</b>     | <b>195723</b>     | <b>226276 (P)</b> | <b>257510 (Q)</b> |
| <b>28. Outstanding fiscal liabilities (year end) including interest</b> | <b>35012</b>      | <b>36574</b>      | <b>40846</b>      | <b>45027</b>      | <b>50718</b>      |
| <b>29. Outstanding guarantees (year end)</b>                            | <b>114</b>        | <b>90</b>         | <b>143</b>        | <b>143</b>        | <b>130</b>        |
| <b>30. Maximum amount guaranteed (year end)</b>                         | <b>597</b>        | <b>582</b>        | <b>582</b>        | <b>482</b>        | <b>482</b>        |
| <b>31. Number of incomplete projects</b>                                | <b>69</b>         | <b>109</b>        | <b>62</b>         | <b>127</b>        | <b>181</b>        |
| <b>32. Capital blocked in incomplete projects (₹ in crore)</b>          | <b>316</b>        | <b>385</b>        | <b>409</b>        | <b>304</b>        | <b>402</b>        |
| <b>Part E: Fiscal Health Indicators</b>                                 |                   |                   |                   |                   |                   |
| <b>I. Resource Mobilisation (in per cent)</b>                           |                   |                   |                   |                   |                   |
| 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             |
| <b>II. Expenditure Management (in per cent)</b>                         |                   |                   |                   |                   |                   |
| 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      |
| <b>III. Management of Fiscal Imbalances (in per cent)</b>             |          |          |          |           |           |
| 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      |
| <b>IV. Management of Fiscal Liabilities (in per cent)</b>             |          |          |          |           |           |
| 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    |
| <b>V. Other Fiscal Health Indicators</b>                              |          |          |          |           |           |
| 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                            |               |
| <b>Total</b> |   |           | <b>103</b>          | <b>376.6051</b>                              | <b>16.41</b> | <b>1491.8901</b> | <b>436.76</b> | <b>2321.6652</b>   | <b>8687497</b>                 |               |

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 <sup>@</sup> | 2016-17             |
| 1         | 2                                   | 3                | 4                    | 5                   |
| <b>1.</b> | <b>Education</b>                    |                  |                      |                     |
| (a)       | <b>Schools</b>                      |                  |                      |                     |
|           | (i) Lower Primary                   | Number           | 40002                | 39986 <sup>\$</sup> |
|           | (ii) Upper Primary                  | Number           | 7812                 | 7832                |
|           | (iii) High/Post Basic <sup>\$</sup> | Number           | 2902                 | 2903                |
|           | (iv) Higher Secondary <sup>\$</sup> | Number           | 646                  | 646                 |
| (b)       | <b>Enrollment in schools</b>        |                  |                      |                     |
|           | (i) Lower Primary                   | In lakh          | 28.61                | 28.47               |
|           | (ii) Upper Primary                  | In lakh          | 8.67                 | 8.93                |
| (c)       | <b>Literacy</b>                     | Percentage       | 72.19                | 72.19               |
| (d)       | <b>Colleges</b>                     |                  |                      |                     |
|           | (i) Government Colleges             | Number           | 5                    | 4                   |
|           | (ii) Provincialised Colleges        | Number           | 295                  | 295                 |
|           | (iii) Non-Government Colleges       | Number           | 43                   | 43                  |
| (e)       | <b>Universities</b>                 |                  |                      |                     |
|           | (i) Central Universities            | Number           | 2                    | 2                   |
|           | (ii) State Universities             | Number           | 6                    | 6                   |
| <b>2.</b> | <b>Technical Education</b>          |                  |                      |                     |
| (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                   |
| <b>3.</b> | <b>Health</b>                       |                  |                      |                     |
| (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                   |
| <b>4.</b> | <b>Animal Health</b>                |                  |                      |                     |
| (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      |
|------------|--|-----------------|-------|--------|
| <b>5.</b>  | <b>Power</b>   |                 |       |        |
| (i)        | Generation   | Million kWh     | 1851  | 1651   |
| (ii)       | Purchased  | Million kWh     | 9200  | 8279   |
| (iii)      | Consumption  | Million kWh     | 7720  | 6658   |
| (iv)       | Rural Electrification <sup>#</sup>                             | <i>Per cent</i> | 58.47 | 63.70  |
| <b>6.</b>  | <b>Roads/Communication</b>                                     |                 |       |        |
| (i)        | Villages connected with roads                                  | Number          | 15688 | 16157  |
| (ii)       | Motorable Roads  | Km              | 42351 | 42529  |
| <b>7.</b>  | <b>Irrigation</b>  |                 |       |        |
|            | Irrigation potential   | Lakh Hectares   | 7.83  | 8.04   |
| <b>8.</b>  | <b>Railway lines</b>   |                 |       |        |
| (i)        | Meter Gauge  | Length in Km    | 379   | 42     |
| (ii)       | Broad Gauge  | Length in Km    | 2092  | 2401   |
| <b>9.</b>  | <b>Agriculture</b>   |                 |       |        |
| (i)        | Agriculture Production (Rice)                                  | In lakh tonnes  | 51.25 | 53.71* |
| (ii)       | Productivity of Rice   | MT/Hectare      | 2.062 | 2.137* |
| <b>10.</b> | <b>Per Capita Income at current prices (Base year 2011-12)</b> |                 |       |        |
|            |  | In Rupees       | 60526 | 67620  |

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

<sup>@</sup>Figures for 2015-16 modified at the instance of Government Departments

\*Anticipated figures;

<sup>§</sup>Figures varies due to upgradation of Lower Primary to Upper Primary

<sup>#</sup>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            |             | <b>Internal Debt</b>   | <b>26736.66</b>     |
|                     | 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                 |
| <b>1508.16</b>      |             | <b>Loans and Advances from Central Government</b>                                  | <b>1429.78</b>      |
|                     | 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                 |
| <b>9382.87</b>      |             | <b>Small Savings, Provident Funds, etc.</b>  | <b>10179.32</b>     |
| <b>1799.79</b>      |             | <b>Deposits</b>  | <b>2829.70</b>      |
| <b>4919.64</b>      |             | <b>Reserve Funds</b>   | <b>6577.66</b>      |
| <b>50.00</b>        |             | <b>Contingency Fund</b>  | <b>50.00</b>        |
| <b>12487.72</b>     |             | <b>Surplus on Government Account</b>   | <b>12344.81</b>     |
|                     | 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                 |             | <b>Overdraft with Reserve Bank of India</b>  | Nil                 |
| <b>54947.37</b>     |             | <b>Total</b>   | <b>60147.93</b>     |
| As on 31 March 2016 | Assets      |  | As on 31 March 2017 |
| <b>35540.51</b>     |             | <b>Gross Capital Outlay on Fixed Assets</b>  | <b>41005.97</b>     |
|                     | 2404.37     | Investments in shares of Companies, Corporations etc.                              | 2509.95             |
|                     | 33136.14    | Other Capital Outlay   | 38496.02            |
| <b>4693.52</b>      |             | <b>Loans and Advances</b>  | <b>5174.31</b>      |
|                     | 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                |
| <b>3059.71</b>      |             | <b>Civil Advances</b>  | <b>3781.97</b>      |
| <b>492.07</b>       |             | <b>Remittance Balances</b>   | <b>564.41</b>       |
| <b>1105.10</b>      |             | <b>Suspense and Miscellaneous Balances</b>   | <b>869.72</b>       |
| <b>10056.46</b>     |             | <b>Closing Cash-Balances</b>   | <b>8751.55</b>      |
|                     | 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             |
| <b>54947.37</b>     |             | <b>Total</b>   | <b>60147.93</b>     |

**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/<br>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/<br>2016-17 | Development of Adabari Bus Terminus                           | GDD/GMC              | Nil                                       | Nil                                  |
|                      |                     | Samthaibari Gelepu Road                                       | PWD<br>(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<br>(Revenue Voted)<br>(Capital Voted)           | 78.67<br>58.41            | 20.24<br>33.97   | 26<br>58   |
| 2            | 3         | Administration of Justice<br>(Revenue Voted)                      | 312.10                    | 102.14           | 33         |
| 3            | 5         | Sales Tax and Other Taxes<br>(Revenue Voted)                      | 147.94                    | 40.43            | 27         |
| 4            | 6         | Land Revenue & Land Ceiling<br>(Revenue Voted)                    | 347.50                    | 132.29           | 38         |
| 5            | 7         | Stamps and Registration<br>(Revenue Voted)                        | 44.81                     | 12.42            | 28         |
| 6            | 8         | Excise and Prohibition<br>(Revenue Voted)                         | 69.30                     | 18.15            | 26         |
| 7            | 9         | Transport Services<br>(Revenue Voted)<br>(Capital Voted)          | 267.20<br>75.85           | 73.64<br>16.59   | 28<br>22   |
| 8            | 13        | Treasury and Accounts Administration<br>(Revenue Voted)           | 100.00                    | 22.10            | 22         |
| 9            | 14        | Police<br>(Revenue Voted)<br>(Capital Voted)                      | 4008.08<br>77.42          | 1114.61<br>48.57 | 28<br>63   |
| 10           | 16        | Stationery and Printing<br>(Revenue Voted)                        | 50.90                     | 13.24            | 26         |
| 11           | 17        | Administrative & Functional Buildings<br>(Capital Voted)          | 439.01                    | 262.85           | 60         |
| 12           | 18        | Fire Services<br>(Revenue Voted)                                  | 141.98                    | 36.20            | 25         |
| 13           | 19        | Vigilance Commission and Others<br>(Revenue Voted)                | 438.04                    | 238.47           | 54         |
| 14           | 21        | Guest Houses, Government Hostels etc.<br>(Revenue Voted)          | 43.98                     | 21.07            | 48         |
| 15           | 23        | Pension and Other Retirement Benefits<br>(Revenue Charged)        | 14.11                     | 14.11            | 100        |
| 16           | 25        | Miscellaneous General Services<br>(Revenue Voted)                 | 758.76                    | 458.16           | 60         |
| 17           | 26        | Education (Higher Education)<br>(Revenue Voted)                   | 2321.65                   | 535.31           | 23         |
| 18           | 27        | Art & Culture<br>(Revenue Voted)                                  | 163.99                    | 56.06            | 34         |
| 19           | 29        | Medical and Public Health<br>(Revenue Voted)<br>(Capital Voted)   | 3816.81<br>114.39         | 872.90<br>90.80  | 23<br>79   |
| 20           | 30        | Water Supply and Sanitation<br>(Capital Voted)                    | 2112.15                   | 1014.80          | 48         |
| 21           | 31        | Urban Development<br>(Town & Country Planning)<br>(Revenue Voted) | 246.70                    | 112.45           | 46         |
| 22           | 33        | Residential Buildings<br>(Capital Voted)                          | 49.89                     | 30.24            | 61         |
| 23           | 34        | Urban Development<br>(Revenue Voted)                              | 273.65                    | 223.34           | 82         |

## Appendix – 2.1 (Contd...)

| 1  | 2  | 3  | 4                 | 5                | 6        |
|----|----|--|-------------------|------------------|----------|
| 24 | 35 | Information and Publicity<br>(Revenue Voted)   | 58.65             | 13.37            | 23       |
| 25 | 36 | Labour & Employment<br>(Revenue Voted)   | 151.04            | 58.29            | 39       |
| 26 | 37 | Food Storage, Warehousing and Civil Supplies<br>(Revenue Voted)                              | 716.17            | 277.36           | 39       |
| 27 | 38 | Welfare of Scheduled Caste/Scheduled Tribes<br>and Other Backward Classes<br>(Revenue Voted) | 1193.53           | 568.89           | 48       |
| 28 | 39 | Social Security, Welfare & Nutrition<br>(Revenue Voted)                                      | 1237.72           | 280.39           | 23       |
| 29 | 43 | Co-operation<br>(Revenue Voted)  | 155.43            | 32.78            | 21       |
| 30 | 44 | North Eastern Council Schemes<br>(Revenue Voted)<br>(Capital Voted)                          | 29.19<br>1109.49  | 25.47<br>748.59  | 87<br>67 |
| 31 | 45 | Census, Surveys & Statistics<br>(Revenue Voted)  | 56.67             | 26.00            | 46       |
| 32 | 48 | Agriculture<br>(Revenue Voted)<br>(Capital Voted)  | 1402.19<br>57.92  | 665.38<br>53.12  | 47<br>92 |
| 33 | 49 | Irrigation<br>(Capital Voted)  | 1131.43           | 920.37           | 81       |
| 34 | 50 | Other Special Areas Programmes<br>(Revenue Voted)<br>(Capital Voted)                         | 125.06<br>40.33   | 100.83<br>19.22  | 81<br>48 |
| 35 | 51 | Soil and Water Conservation<br>(Revenue Voted)<br>(Capital Voted)                            | 134.58<br>23.27   | 85.04<br>18.35   | 63<br>79 |
| 36 | 52 | Animal Husbandry<br>(Revenue Voted)<br>(Capital Voted)                                       | 308.34<br>85.60   | 84.47<br>53.37   | 27<br>62 |
| 37 | 53 | Dairy Development<br>(Revenue Voted)   | 34.06             | 11.25            | 33       |
| 38 | 54 | Fisheries<br>(Revenue Voted)   | 78.20             | 18.49            | 24       |
| 39 | 55 | Forestry & Wild Life<br>(Revenue Voted)  | 786.87            | 335.04           | 43       |
| 40 | 56 | Rural Development (Panchayat)<br>(Revenue Voted)   | 2010.24           | 1346.88          | 67       |
| 41 | 57 | Rural Development<br>(Revenue Voted)   | 4188.23           | 1925.12          | 46       |
| 42 | 58 | Industries<br>(Revenue Voted)<br>(Capital Voted)   | 193.25<br>184.02  | 94.79<br>50.76   | 49<br>28 |
| 43 | 59 | Village and Small Industries & Sericulture and<br>Weaving<br>(Revenue Voted)                 | 330.42            | 147.97           | 45       |
| 44 | 63 | Water Resources<br>(Revenue Voted)<br>(Capital Voted)  | 318.08<br>2002.78 | 68.54<br>1530.03 | 22<br>76 |
| 45 | 64 | Roads & Bridges<br>(Capital Voted)   | 2531.80           | 1004.45          | 40       |
| 46 | 65 | Tourism<br>(Capital Voted)   | 32.16             | 14.51            | 45       |
| 47 | 67 | Horticulture<br>(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<br>(Capital Charged)   | 4829.15         | 2786.52         | 58        |
| 49           | 68            | Loans to Government Servant<br>(Capital Voted)   | 105.52          | 105.52          | 100       |
| 50           | 69            | Scientific Services and Research<br>(Revenue Voted)  | 35.86           | 13.72           | 38        |
| 51           | 70            | Hill Areas<br>(Revenue Voted)  | 55.57           | 46.20           | 83        |
| 52           | 71            | Education (Elementary Secondary etc.)<br>(Revenue Voted)                                       | 12011.67        | 2698.20         | 22        |
| 53           | 72            | Relief and Rehabilitation<br>(Revenue Voted)   | 70.02           | 37.22           | 53        |
| 54           | 73            | Urban Development (GDD)<br>(Capital Voted)   | 723.96          | 350.58          | 48        |
| 55           | 74            | Sports & Youth Services<br>(Revenue Voted)   | 139.84          | 44.13           | 32        |
| 56           | 78            | Welfare of Plain Tribes & Backward<br>Classes(Bodoland Territorial council)<br>(Revenue Voted) | 2639.04         | 822.28          | 31        |
|              |               | (Capital Voted)  | 334.48          | 141.49          | 42        |
| <b>Total</b> |               |  | <b>58276.72</b> | <b>23271.11</b> | <b>40</b> |

## Appendix-2.2

(Reference: Paragraph 2.2.2)

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

(₹ in crore)

| Sl No.               | No. and Name of the Grant                                    | Original | Supple-<br>mentary | Total    | Actual<br>Expenditure | Savings |
|----------------------|--|----------|--------------------|----------|-----------------------|---------|
| 1                    | 2  | 3        | 4                  | 5        | 6                     | 7       |
| <b>Revenue-Voted</b> |  |          |                    |          |                       |         |
| 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               |
|------------------------|--|-----------------|----------------|-----------------|-----------------|-----------------|
| <b>Revenue-Charged</b> |  |                 |                |                 |                 |                 |
| 36                     | <i>Appropriation: Public Debt and Servicing of Debt</i>                        | 3384.53         | 0              | 3384.53         | 3138.96         | 245.57          |
| <b>Capital-Voted</b>   |  |                 |                |                 |                 |                 |
| 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          |
| <b>Capital Charged</b> |  |                 |                |                 |                 |                 |
| 50                     | <i>Appropriation: Public Debt and Servicing of Debt</i>                        | 4829.15         | 0              | 4829.15         | 2042.63         | 2786.52         |
| <b>Total</b>           |  | <b>71366.75</b> | <b>4155.78</b> | <b>75522.53</b> | <b>50246.68</b> | <b>25275.85</b> |



## Appendix-2.3

(Reference: Paragraph 2.2.3)

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

(₹ in crore)

| Sl No.       | Grant No. | Name of the Grant/<br>Appropriation   | Total Grant/<br>Appropriation | Total Expenditure | Excess Expenditure | Percentage of Excess Expenditure |
|--------------|-----------|---|-------------------------------|-------------------|--------------------|----------------------------------|
| 1            | 30        | Water Supply and Sanitation<br>(Revenue Voted)                                    | 465.25                        | 1165.93           | 700.68             | 150.60                           |
| 2            | 34        | Urban Development<br>(Municipal Administration Department)<br>(Capital Voted)     | 18.00                         | 34.68             | 16.68              | 92.67                            |
| 3            | 64        | Roads and Bridges<br>(Revenue Voted)  | 1869.09                       | 2435.69           | 566.60             | 30.31                            |
| 4            | 76        | Hill Areas Department<br>(Karbi Anglong Autonomous Council)<br>Capital Voted      | 95.10                         | 138.35            | 43.25              | 45.48                            |
| 5            | 77        | Hill Areas Department<br>(North Cachar Hills Autonomous Council)<br>Capital Voted | 31.05                         | 52.28             | 21.23              | 68.37                            |
| <b>Total</b> |           |   | <b>2478.49</b>                | <b>3826.93</b>    | <b>1348.44</b>     | <b>54.41</b>                     |

**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 <sup>th</sup> 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           |
| <b>Total</b> |                     |   | <b>3,334.38</b> |

**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<br>6-Appropriations     | <b>Revenue Voted</b> -2, 21, 23 and 49<br><b>Capital Voted</b> -67<br><b>Revenue Charged</b> -Head of State, 4, 6, 23, 49<br><b>Capital Charged</b> -Public Debt and Servicing of Debt | 1,618.86         | Recommended for regularisation vide 117 <sup>th</sup> PAC Report placed before the House on 03-04-2008. Legislative approval is awaited. |
| 2003-04 | 4-Grants<br>3-Appropriations     | <b>Revenue Voted</b> -10, 19, and 66<br><b>Capital Voted</b> -34<br><b>Revenue Charged</b> -12 and 23<br><b>Capital Charged</b> -Public Debt and Servicing of Debt                     | 404.36           |  |
| 2004-05 | 5-Grants<br>6-Appropriations     | <b>Revenue Voted</b> -42 and 47<br><b>Capital Voted</b> -31, 58 and 73<br><b>Revenue Charged</b> -12, 14, 18, 36, 49 and 56  | 5.88             |  |
| 2005-06 | 2-Grants<br>2-Appropriations     | <b>Revenue Voted</b> -47<br><b>Capital Voted</b> -67<br><b>Revenue Charged</b> -6 and 14   | 2.45             | C&AG's Report placed before the House on 10-03-2007. Not yet discussed by PAC.   |
| 2006-07 | 4-Grants<br>2-Appropriations     | <b>Revenue Voted</b> -30<br><b>Capital Voted</b> -54, 58 and 60<br><b>Revenue Charged</b> -8<br><b>Capital Charged</b> -12   | 80.61            | C&AG's Report placed before the House on 03-03-2008. Not yet discussed by PAC.   |
| 2007-08 | 9-Grants<br>2-Appropriations     | <b>Revenue Voted</b> -4, 40, 42 and 65<br><b>Capital Voted</b> -31, 34, 59, 60 and 70<br><b>Revenue Charged</b> -Head of State and 6   | 113.24           | C&AG's Report placed before the House on 07-03-2009. Not yet discussed by PAC.   |
| 2008-09 | 6-Grants<br>2-Appropriations     | <b>Revenue Voted</b> -4, 40 and 72<br><b>Capital Voted</b> -60, 76 and 77<br><b>Revenue Charged</b> -Head of State and 39  | 108.40           | C&AG's Report placed before the House on 02-03-2010. Not yet discussed by PAC.   |
| 2009-10 | 3-Grants                         | <b>Revenue Voted</b> - 40 and 47<br><b>Capital Voted</b> - 60  | 10.18            | C&AG's Report placed before the House on 07-02-2011. Not yet discussed by PAC.   |
| 2010-11 | 1-Grant<br>1-Appropriation       | <b>Revenue Voted</b> -40<br><b>Revenue Charged</b> -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<br>2-Appropriations | <b>Revenue Voted</b> -22, 23, 47 and 62<br><b>Capital Voted</b> -78<br><b>Revenue Charged</b> -12<br><b>Capital Charged</b> -63     | 915.14           | C&AG's Report placed before the House on 04-04-2013. Not yet discussed by PAC. |
| 2012-13      | 4-Grants                     | <b>Revenue Voted</b> -13, 23 and 47<br><b>Capital Voted</b> -78   | 1,195.61         | C&AG's Report placed before the House on 04-08-2014. Not yet discussed by PAC. |
| 2013-14      | 5-Grants                     | <b>Revenue Voted</b> -23, 40 and 64<br><b>Capital Voted</b> -55 and 78  | 1,499.89         | C&AG's Report placed before the House on 31-03-2015. Not yet discussed by PAC. |
| 2014-15      | 5-Grants<br>1-Appropriation  | <b>Revenue Voted</b> -23 30 and 72<br><b>Capital Voted</b> -55 and 78<br><b>Capital Charged</b> - 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                     | <b>Revenue Voted</b> – 30<br><b>Capital Voted</b> – 76 and 77   | 243.77           | C&AG's Report placed before the House on 10-03-2017. Not yet discussed by PAC. |
| <b>Total</b> |                              |   | <b>10,004.29</b> |  |

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

(₹ in crore)

| Sl. No.                            | Number and Name of the Grant   | Original Provision | Actual Expenditure | Savings out of Original Provision | Supplementary Provision |
|------------------------------------|--|--------------------|--------------------|-----------------------------------|-------------------------|
| 1                                  | 2  | 3                  | 4                  | 5                                 | 6                       |
| <b>Revenue (Charged)</b>           |  |                    |                    |                                   |                         |
| 1                                  | Appropriation – 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                    |
| <b>Total for Revenue (Charged)</b> |  | <b>68.09</b>       | <b>58.27</b>       | <b>9.82</b>                       | <b>2.79</b>             |
| <b>Revenue (Voted)</b>             |  |                    |                    |                                   |                         |
| 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           |
| <b>Total for Revenue (Voted)</b> |   | <b>41535.80</b> | <b>29324.30</b> | <b>12211.50</b> | <b>1176.48</b> |
| <b>A.</b>                        | <b>Total for Revenue (Charged + Voted)</b>                | <b>41603.89</b> | <b>29382.57</b> | <b>12221.32</b> | <b>1179.27</b> |
| <b>Capital (Charged)</b>         |   |                 |                 |                 |                |
| NIL                              |   |                 |                 |                 |                |
| <b>Capital (Voted)</b>           |   |                 |                 |                 |                |
| 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         |
| <b>Total for Capital (Voted)</b> |   | <b>8998.96</b>  | <b>4442.78</b>  | <b>4556.18</b>  | <b>1453.59</b> |
| <b>B.</b>                        | <b>Total for Capital (Charged + Voted)</b>                | <b>8998.96</b>  | <b>4442.78</b>  | <b>4556.18</b>  | <b>1453.59</b> |
| <b>Grand Total (A+B)</b>         |   | <b>50602.85</b> | <b>33825.35</b> | <b>16777.50</b> | <b>2632.86</b> |

**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            | <b>Elections</b><br>II. State Plan and Non Plan Schemes<br>103 Preparation and Printing of Electoral Rolls<br>{0144} District Establishment<br><br>(NTA Voted)                                       | 335.48           | (-) 24.48                     |
| 2       | 14        | 2055            | <b>Police</b><br>II State Plan and Non Plan<br>001 Direction and Administration<br>{172} Headquarters Establishment<br><br>(NTA Voted)   | 2,065.11         | (-) 844.73                    |
| 3       | 39        | 2235            | <b>Social Security, Welfare &amp; Nutrition</b><br>II State Plan and Non Plan Schemes<br>02 Social Welfare<br>800 Other Expenditure<br>2127 Anganwadi Workers/Helpers Enhancement<br><br>(NTA Voted) | 5,106.21         | (-) 2114.77                   |
| 4       | 65        | 3452            | <b>Tourism</b><br>II. State Plan and Non Plan Schemes<br>80 General<br>104 Promotion and Publicity<br>1440 Tourist Information and Publicity<br><br>(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            | <b>Administration of Justice</b><br>II. State Plan and Non Plan Schemes<br>102 High Courts<br>{0152} Establishment<br><i>(NTA Charged)</i>   | 25.00  | (-)754.18  |
| 2       | 4         | 2015            | <b>Elections</b><br>II. State Plan and Non Plan Schemes<br>103 Preparation and Printing of Electoral Rolls<br>{0144} District Establishment<br><i>(TA Voted)</i><br><br>105 Charges for Conduct of Elections to Parliament<br><i>(TA Voted)</i>  | 20.92<br><br>24.16   | (-) 128.96<br><br>(-) 378.24   |
| 3       | 9         | 3056            | <b>Inland Water Transport</b><br>II. State Plan and Non-Plan Schemes<br>001 Direction and Administration<br>{5772} Assam Inland Water Transport Development Society<br>[827] EAP for IWT Development<br><i>(NTA Voted)</i>   | 1,599.99   | (-) 1,600.00   |
| 4       | 14        | 2055            | <b>Police</b><br>II State Plan and Non-plan Schemes<br>001 Direction and Administration<br>{0433} Police Range<br><i>(NTA Voted)</i><br><br>003 Education and Training<br>0435 Police Training College<br><i>(NTA Voted)</i><br><br>0440 Assam Police Academy (Training)<br><i>(NTA Voted)</i><br><br>101 Criminal Investigation and Vigilance<br>0442 Criminal Investigation Department<br><i>(NTA Voted)</i><br><br>0443 Special Branch<br><i>(NTA Voted)</i><br><br>0445 Special Branch (BIEO)<br><i>(NTA Voted)</i><br><br>104 Special Police<br>0446 Armed Police Battalions<br><i>(NTA Voted)</i><br><br>109 District Police<br>0449 New Police Stations & Outposts<br><i>(NTA Voted)</i><br><br>0454 River Police<br><i>(NTA Voted)</i><br><br>0464 Police Guards for SBI Branch<br><i>(NTA Voted)</i><br><br>0472 Raising of Additional Platoons<br><i>(NTA Voted)</i><br><br>1015 Checking of Bangladeshi Infiltration<br>491 Reimbursable from Government of India<br><i>(NTA Voted)</i><br><br>901 Checking of Bangladeshi Infiltration<br><i>(NTA Voted)</i><br><br>3191 General Security Related<br>Expenditure | 25.00<br><br>65.38<br><br>3.00<br><br>46.00<br><br>102.00<br><br>23.00<br><br>300.30<br><br>10.00<br><br>23.78<br><br>2.00<br><br>5.00<br><br>25.28<br><br>14.00 | (-) 246.06<br><br>(-) 163.47<br><br>(-) 144.71<br><br>(-) 378.16<br><br>(-) 6438.01<br><br>(-) 84.92<br><br>(-) 23927.97<br><br>(-) 190.64<br><br>(-) 3369.39<br><br>(-) 423.07<br><br>(-) 1169.75<br><br>(-) 1202.28<br><br>(-) 4062.49 |

|          |           |             |   |        |              |
|----------|-----------|-------------|---|--------|--------------|
|          |           |             | 641 Deployment of Central and Other Police Force<br>(NTA Voted)   | 10.99  | (-) 204.10   |
|          |           |             | 110 Village Police<br>0474 Village Police/Village Defence Organisation<br>(NTA Voted)   | 5.00   | (-) 602.34   |
|          |           | <b>2055</b> | 975 Fixed Remuneration for VD<br>(NTA Voted)  | 4.25   | (-) 628.65   |
|          |           |             | 111 Railway Police<br>0475 Supervising Staff<br>(NTA Voted)   | 27.00  | (-) 119.81   |
|          |           |             | 0476 Crime Police<br>(NTA Voted)  | 10.00  | (-) 106.57   |
|          |           |             | 0477 Order Police<br>(NTA Voted)  | 5.00   | (-) 93.81    |
|          |           |             | 113 Welfare of Police Personnel<br>0478 Police Hospital<br>(NTA Voted)  | 10.00  | (-) 327.85   |
|          |           |             | 114 Wireless and Computers<br>0480 Wireless and Computer<br>(NTA Voted)   | 118.84 | (-) 5236.65  |
|          |           |             | 800 Other Expenditure<br>0482 Relief Operation in Connection with Disturbance<br>924 Raising of New Battalion<br>(NTA Voted)  | 99.00  | (-) 2199.62  |
|          |           |             | 934 Operation against Militant, Raising of Assam Commando Battalion at Mandakata<br>(NTA Voted)   | 72.75  | (-) 508.84   |
|          |           |             | 935 Battalion for ONGC (Re-imbursable from ONGC)<br>(NTA Voted)   | 6.00   | (-) 954.59   |
|          |           |             | 0483 New Indian Reserve Battalions<br>(NTA Voted)   | 30.00  | (-) 25131.71 |
|          |           |             | 0484 Special Task Force<br>(NTA Voted)  | 9.00   | (-) 272.89   |
| <b>5</b> | <b>36</b> | <b>2230</b> | <b>Labour and Employment</b><br>II. State Plan and Non Plan Schemes<br>01 Labour<br>102 Working Conditions and Safety<br>0901 Inspector of Factories<br>Headquarters Establishment<br>(NTA Voted) | 1.50   | (-)26.70     |
| <b>6</b> | <b>48</b> | <b>2401</b> | <b>Crop Husbandry</b><br>II. State Plan and Non Plan Schemes<br>104 Agricultural Farms<br>0284 Agriculture Farming Corporation<br>(NTA Voted)   | 6.84   | (-)41.12     |
|          |           |             | 107 Plant Protection<br>0208 Plant Protection Campaign<br>(NTA Voted)   | 10.02  | (-)20.29     |
|          |           |             | 1054 Pest Surveillance<br>(NTA Voted)   | 14.26  | (-)116.86    |
|          |           |             | 109 Extension and Farmers' Training<br>1079 National Agricultural Extension Project<br>(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            | <b>Crop Husbandry</b><br>113 Agricultural Engineering<br>0044 Agriculture Implements<br>(NTA Voted)   | 1.04             | (-)89.95                      |
|         |           |                 | 1091 Micro Water Shed<br>(NTA Voted)  | 2.59             | (-)22.33                      |
|         |           | 2435            | <b>Other Agricultural Programmes</b><br>II. State Plan and Non Plan Schemes<br>01 Marketing and Quality Control<br>102 Grading and Quality Control Facilities<br>3133 Development of Quality control<br>Agmark Grading<br>(NTA Voted) | 6.95             | (-)11.27                      |
| 7       | 56        | 2015            | <b>Elections</b><br>II. State Plan and Non Plan Schemes<br>109 Charges for Conduct of Election to<br>1350 State Election Commission<br>(NTA Voted)  | 42.60            | (-)72.21                      |
| 8       | 58        | 4885            | <b>Other Capital Outlay on Industries and Minerals</b><br>II. State Plan and Non Plan Schemes<br>60 Others<br>800 Other Expenditure<br>5991 Construction of Assam Type Building at Top Floor of Udyog Bhawan<br>(NTA Voted)           | 29.99            | (-)29.99                      |
|         |           |                 | 5992 Upgradation of Existing Industrial Estate at Senchowa, Nagaon (PH-I)<br>(NTA Voted)  | 104.68           | (-)104.68                     |
| 9       | 71        | 2202            | <b>General Education</b><br>II. State Plan and Non Plan Schemes<br>01 Elementary Education<br>001 Direction and Administration<br>0172 Headquarters Establishment<br>(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<br>(Revenue Voted)                                     | 6.53             |
| 2            | 3         | Administration of Justice<br>(Revenue Charged)                              | 10.76            |
| 3            | 5         | Sales Tax & Other Taxes<br>(Revenue Voted)                                  | 40.43            |
| 4            | 6         | Land Revenue & Land Ceiling<br>(Revenue Voted)                              | 132.30           |
| 5            | 7         | Stamps and Registration<br>(Revenue Voted)                                  | 12.42            |
| 6            | 8         | Excise and Prohibition<br>(Revenue Voted)                                   | 18.15            |
| 7            | 9         | Transport Services<br>(Revenue Voted)<br>(Capital Voted)                    | 73.64<br>16.59   |
| 8            | 13        | Treasury and Accounts Administration<br>(Revenue Voted)                     | 22.10            |
| 9            | 14        | Police<br>(Revenue Voted)<br>(Capital Voted)                                | 1114.61<br>48.57 |
| 10           | 15        | Jails<br>(Revenue Voted)  | 12.83            |
| 11           | 17        | Administrative & Functional Buildings<br>(Revenue Voted)<br>(Capital Voted) | 28.23<br>262.85  |
| 12           | 18        | Fire Services<br>(Revenue Voted)  | 36.20            |
| 13           | 20        | Civil Defence and Home Guards<br>(Revenue Voted)                            | 11.88            |
| 14           | 21        | Guest Houses, Government Hostels etc.<br>(Revenue Voted)                    | 21.07            |
| 15           | 23        | Pension & Other Retirement Benefits<br>(Revenue Voted)<br>(Revenue Charged) | 1090.74<br>14.11 |
| 16           | 25        | Miscellaneous General Services<br>(Revenue Voted)                           | 458.16           |
| 17           | 26        | Education (Higher Education)<br>(Revenue Voted)                             | 535.31           |
| 18           | 27        | Art and Culture<br>(Revenue Voted)  | 56.06            |
| 19           | 29        | Medical & Public Health<br>(Revenue Voted)<br>(Capital Voted)               | 872.90<br>90.80  |
| 20           | 30        | Water Supply and Sanitation<br>(Capital Voted)                              | 1014.80          |
| 21           | 33        | Residential Buildings<br>(Capital Voted)                                    | 30.24            |
| 22           | 34        | Urban Development (Municipal Administration Department)<br>(Revenue Voted)  | 223.34           |
| 23           | 35        | Information and Publicity<br>(Revenue Voted)                                | 13.37            |
| 24           | 36        | Labour and Employment<br>(Revenue Voted)                                    | 58.29            |

## Appendix-2.9 (Contd..)

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

## Appendix-2.9 (Concluded)

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

**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                                   |
| <b>Total</b> |  |                 | <b>3,447.02</b> | <b>1663.10</b> | <b>1,783.92</b>                         |

**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  |
| <b>Total</b> |   |                 | <b>5999.14</b>    | <b>3904.94</b>                     | <b>65.09</b>   |



**Appendix-2.12**  
**(Reference: Paragraph 2.3.1)**

**Pending DCC bills for the years up to 2016-17**

| Sl. No.      | Department                                   | No. of AC Bills | (₹ in lakh)     |
|--------------|--|-----------------|-----------------|
|              |  |                 | 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         |
| <b>Total</b> |  | <b>1136</b>     | <b>56713.47</b> |

**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            | <b>Kamrup</b>      | 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           | <b>Barpeta</b>     | District Library, Barpeta  | 98143.50               | 98143.50               |
| 21           | <b>Hailakandi</b>  | 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                 |
| <b>Total</b> |                    |  | <b>6012306.49</b>      | <b>6012306.49</b>      |

**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         |
|              |                                   | <b>Total</b>             | <b>9</b>          | <b>3.91</b>  | <b>1</b>                 | <b>0.01</b>   | <b>8</b>    | <b>3.90</b>  |
| 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       |
| <b>Total</b> | <b>187</b>                        | <b>810.66</b>            | <b>21</b>         | <b>16.29</b> | <b>166</b>               | <b>794.37</b> |             |              |
| 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         |
|              |                                   | <b>Total</b>             | <b>41</b>         | <b>30.66</b> | <b>13</b>                | <b>11.37</b>  | <b>28</b>   | <b>19.29</b> |
| 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         |
|              |                                   | <b>Total</b>             | <b>69</b>         | <b>1.12</b>  | <b>40</b>                | <b>0.72</b>   | <b>29</b>   | <b>0.40</b>  |
| 5            | Co-operation                      | 2002-03                  | 1                 | 0.15         | 0                        | 0             | 1           | 0.15         |
|              |                                   | 2003-04                  | 15                | 1.61         | 0                        | 0             | 15          | 1.61         |
|              |                                   | 2004-05                  | 7                 | 1.76         | 0                        | 0             | 7           | 1.76         |
|              |                                   | 2005-06                  | 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        |
|              |                                   | <b>Total</b>             | <b>72</b>         | <b>46.64</b> | <b>0</b>                 | <b>0</b>      | <b>72</b>   | <b>46.64</b> |

## 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       |                |
|              |                    |              | <b>Total</b> | <b>529</b>   | <b>182.544</b> | <b>0</b>    | <b>0</b>       | <b>529</b>  | <b>182.544</b> |
| 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        |                |
|              |                    |              | <b>Total</b> | <b>30</b>    | <b>24.46</b>   | <b>0</b>    | <b>0</b>       | <b>30</b>   | <b>24.46</b>   |
| 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     |                |
|              |                    |              | <b>Total</b> | <b>12721</b> | <b>5149.92</b> | <b>8152</b> | <b>1676.24</b> | <b>4569</b> | <b>3473.68</b> |
|              |                    | 9            | Election     | 2004-05      | 1              | 0.12        | 0              | 0           | 1              |
| 2010-11      | 1                  |              |              | 0.10         | 0              | 0           | 1              | 0.10        |                |
| <b>Total</b> | <b>2</b>           |              |              | <b>0.22</b>  | <b>0</b>       | <b>0</b>    | <b>2</b>       | <b>0.22</b> |                |
| 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        |                |
|              |                    | <b>Total</b> | <b>9</b>     | <b>0.35</b>  | <b>3</b>       | <b>0.16</b> | <b>6</b>       | <b>0.19</b> |                |
| 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         |
|              |                                  | <b>Total</b>   | <b>738</b>               | <b>1009.18</b> | <b>303</b> | <b>255.68</b>  | <b>435</b> | <b>753.50</b> |
| 12           | Finance<br>(Economic<br>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        |
|              |                                  | <b>Total</b>   | <b>774</b>               | <b>1776.67</b> | <b>290</b> | <b>863.12</b>  | <b>484</b> | <b>913.55</b> |
| 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             |
|              |                                  | <b>Total</b>   | <b>25</b>                | <b>22.53</b>   | <b>16</b>  | <b>16.47</b>   | <b>9</b>   | <b>6.06</b>   |
| 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         |
|              |                                  | <b>Total</b>   | <b>70</b>                | <b>59.59</b>   | <b>3</b>   | <b>0.29</b>    | <b>67</b>  | <b>59.30</b>  |
|              |                                  | 15             | Food & Civil<br>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          |
| <b>Total</b> | <b>30</b>                        |                |                          | <b>37.39</b>   | <b>3</b>   | <b>12.37</b>   | <b>27</b>  | <b>25.02</b>  |
| 16           | Forest                           | 2008-09        | 4                        | 3.48           | 0          | 0              | 4          | 3.48          |
|              |                                  | <b>Total</b>   | <b>4</b>                 | <b>3.48</b>    | <b>0</b>   | <b>0</b>       | <b>4</b>   | <b>3.48</b>   |
| 17           | General<br>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         |
| <b>Total</b> | <b>333</b>                       | <b>286.441</b> | <b>34</b>                | <b>53.45</b>   | <b>299</b> | <b>232.991</b> |            |               |
| 18           | Guwahati<br>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         |   |      |
|              |                     | <b>Total</b> | <b>69</b>  | <b>504.77</b>  | <b>26</b>  | <b>29.02</b>  | <b>43</b>  | <b>475.75</b>  |   |      |
| 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          |   |      |
|              |                     | <b>Total</b> | <b>182</b> | <b>92.49</b>   | <b>136</b> | <b>6.55</b>   | <b>46</b>  | <b>85.94</b>   |   |      |
|              |                     | 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        |   |      |
| <b>Total</b> | <b>513</b>          |              |            | <b>2882.21</b> | <b>218</b> | <b>473.27</b> | <b>295</b> | <b>2408.94</b> |   |      |
| 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          |   |      |
|              |                     | <b>Total</b> | <b>216</b> | <b>87.08</b>   | <b>2</b>   | <b>2.90</b>   | <b>214</b> | <b>84.18</b>   |   |      |
| 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           |   |      |
|              |                     | <b>Total</b> | <b>10</b>  | <b>2.63</b>    | <b>2</b>   | <b>0.15</b>   | <b>8</b>   | <b>2.48</b>    |   |      |
| 23           | Horticulture        | 2014-15      | 3          | 9.59           | 0          | 0             | 3          | 9.59           |   |      |
|              |                     | <b>Total</b> | <b>3</b>   | <b>9.59</b>    | <b>0</b>   | <b>0</b>      | <b>3</b>   | <b>9.59</b>    |   |      |
| 24           | Industry & Commerce | 2001-02      | 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         |
|    | <b>Total</b>             | <b>322</b>   | <b>281.53</b> | <b>258</b>    | <b>135.1</b> | <b>64</b>     | <b>146.43</b> |               |
| 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         |
|    |                          | <b>Total</b> | <b>50</b>     | <b>150.65</b> | <b>1</b>     | <b>1.22</b>   | <b>49</b>     | <b>149.43</b> |
| 26 | Irrigation               | 2012-13      | 1             | 40.5          | 1            | 40.5          | 0             | 0             |
|    |                          | 2014-15      | 1             | 3.60          | 0            | 0             | 1             | 3.60          |
|    |                          | <b>Total</b> | <b>2</b>      | <b>44.1</b>   | <b>1</b>     | <b>40.5</b>   | <b>1</b>      | <b>3.60</b>   |
| 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         |
|    |                          | <b>Total</b> | <b>36</b>     | <b>0.429</b>  | <b>23</b>    | <b>0</b>      | <b>13</b>     | <b>0.429</b>  |
| 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          |
|    |                          | <b>Total</b> | <b>22</b>     | <b>77.05</b>  | <b>0</b>     | <b>0</b>      | <b>22</b>     | <b>77.05</b>  |
| 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        |
|    |                          | <b>Total</b> | <b>39</b>     | <b>924.40</b> | <b>10</b>    | <b>121.67</b> | <b>29</b>     | <b>802.73</b> |
| 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          |
|    |                          | <b>Total</b> | <b>16</b>     | <b>3.62</b>   | <b>3</b>     | <b>0.25</b>   | <b>13</b>     | <b>3.37</b>   |
| 31 | Municipal Administration | 2004-05      | 9             | 23.91         | 0            | 0             | 9             | 23.91         |
|    |                          | 2005-06      | 10            | 26.03         | 0            | 0             | 10            | 26.03         |
|    |                          | 2006-07      | 6             | 3.83          | 0            | 0             | 6             | 3.83          |

## 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         |            |                |
|              |                               | <b>Total</b> | <b>69</b>                     | <b>175.31</b> | <b>9</b>   | <b>36.29</b>   | <b>60</b>  | <b>139.02</b> |            |                |
| 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        |            |                |
|              |                               |              |                               | <b>Total</b>  | <b>253</b> | <b>1905.38</b> | <b>24</b>  | <b>186.86</b> | <b>229</b> | <b>1718.52</b> |
|              |                               | 33           | Pension and Public Grievances | 2015-16       | 1          | 60.00          | 1          | 60.00         | 0          | 0              |
| <b>Total</b> | <b>1</b>                      |              |                               | <b>60.00</b>  | <b>1</b>   | <b>60.00</b>   | <b>0</b>   | <b>0</b>      |            |                |
| 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        |            |                |
|              |                               | <b>Total</b> | <b>234</b>                    | <b>427.91</b> | <b>8</b>   | <b>35.01</b>   | <b>226</b> | <b>392.90</b> |            |                |
| 35           | Printing Stationery &         | 2014-15      | 1                             | 0.13          | 1          | 0.13           | 0          | 0             |            |                |
|              |                               | <b>Total</b> | <b>1</b>                      | <b>0.13</b>   | <b>1</b>   | <b>0.13</b>    | <b>0</b>   | <b>0</b>      |            |                |
| 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         |            |                |
|              |                               |              |                               | <b>Total</b>  | <b>54</b>  | <b>25.14</b>   | <b>21</b>  | <b>3.99</b>   | <b>33</b>  | <b>21.15</b>   |
| 37           | Public Health Engineering     | 2012-13      | 1                             | 0.01          | 1          | 0.01           | 0          | 0             |            |                |
|              |                               | 2016-17      | 8                             | 494.52        | 0          | 0              | 8          | 494.52        |            |                |
|              |                               | <b>Total</b> | <b>9</b>                      | <b>494.53</b> | <b>1</b>   | <b>0.01</b>    | <b>8</b>   | <b>494.52</b> |            |                |
| 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          |            |                |
|              |                               | <b>Total</b> | <b>10</b>                     | <b>8.69</b>   | <b>4</b>   | <b>1.77</b>    | <b>6</b>   | <b>6.92</b>   |            |                |
| 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              |
|              |                                  | <b>Total</b>   | <b>205</b>        | <b>34.19</b>   | <b>54</b>  | <b>9.51</b>    | <b>151</b> | <b>24.68</b>   |
| 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         |
|              |                                  | <b>Total</b>   | <b>420</b>        | <b>681.17</b>  | <b>1</b>   | <b>0.22</b>    | <b>419</b> | <b>680.95</b>  |
|              |                                  | 41             | Rural Development | 2011-12        | 23         | 217.23         | 18         | 147.58         |
| 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        |
| <b>Total</b> | <b>104</b>                       |                |                   | <b>3406.47</b> | <b>28</b>  | <b>189.98</b>  | <b>76</b>  | <b>3216.49</b> |
| 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          |
|              |                                  | <b>Total</b>   | <b>129</b>        | <b>90.30</b>   | <b>52</b>  | <b>39.17</b>   | <b>77</b>  | <b>51.13</b>   |
| 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        |
| <b>Total</b> | <b>259</b>                       | <b>2521.30</b> | <b>74</b>         | <b>429.81</b>  | <b>185</b> | <b>2091.49</b> |            |                |
| 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           |
|         |                        | <b>Total</b> | <b>269</b> | <b>97.4505</b> | <b>74</b>  | <b>0.59</b>    | <b>195</b> | <b>96.8605</b> |
| 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         |
|         |                        |              |            | <b>Total</b>   | <b>892</b> | <b>2699.04</b> | <b>145</b> | <b>607.96</b>  |
| 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           |
|         |                        | <b>Total</b> | <b>326</b> | <b>102.13</b>  | <b>202</b> | <b>48.71</b>   | <b>124</b> | <b>53.42</b>   |
| 47      | Stamp Registration &   | 2006-07      | 3          | 0.003          | 3          | 0.003          | 0          | 0              |
|         |                        | <b>Total</b> | <b>3</b>   | <b>0.003</b>   | <b>3</b>   | <b>0.003</b>   | <b>0</b>   | <b>0</b>       |
| 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           |
|                    |   | <b>Total</b> | <b>100</b>     | <b>85.87</b>    | <b>1</b>      | <b>0.90</b>    | <b>99</b>      | <b>84.97</b>    |
| 49                 | Town<br>Country<br>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          |
|                    |   |              | <b>Total</b>   | <b>227</b>      | <b>457.03</b> | <b>25</b>      | <b>40.80</b>   | <b>202</b>      |
| 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            |
|                    |   |              | <b>Total</b>   | <b>30</b>       | <b>30.41</b>  | <b>10</b>      | <b>6.74</b>    | <b>20</b>       |
| 51                 | Urban<br>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            |
|                    |   | <b>Total</b> | <b>6</b>       | <b>2.96</b>     | <b>1</b>      | <b>0.28</b>    | <b>5</b>       | <b>2.68</b>     |
| 52                 | Water Resources                                     | 2014-15      | 1              | 72.30           | 0             | 0              | 1              | 72.30           |
|                    |   | 2016-17      | 3              | 163.44          | 0             | 0              | 3              | 163.44          |
|                    |   | <b>Total</b> | <b>4</b>       | <b>235.74</b>   | <b>0</b>      | <b>0</b>       | <b>4</b>       | <b>235.74</b>   |
| 53                 | Welfare of Plain<br>Tribes &<br>Backward<br>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         |                |                 |
|                    | <b>Total</b>  | <b>1689</b>  | <b>2939.39</b> | <b>478</b>      | <b>664.06</b> | <b>1211</b>    | <b>2275.33</b> |                 |
| <b>Grand Total</b> |   |              | <b>22417</b>   | <b>30986.85</b> | <b>10776</b>  | <b>6079.59</b> | <b>11641</b>   | <b>24907.26</b> |

## Appendix-3.2

(Reference: Paragraph 3.2)

## Statement showing performance of the Autonomous Bodies/Councils

| Sl. No. | Name of body   | Period of entrustment | Year up to which accounts were rendered | Period up to which Separate Audit Report is issued | Placement of SAR in the Legislature/ Council | Details of delay in submission of accounts<br>(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                          | <b>Compensatory Afforestation Management Planning (CAMPA) Fund and Authority</b> | 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                      |
| <b>Sixth Schedule Area</b> |  |   |         |         |               |                    |                  |                         |
| 10                         | <b>North Cachar Hills Autonomous Council, Haflong</b>                            | 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                         | <b>Karbi Autonomous Council, Diphu</b>   | 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                         | <b>Bodoland Territorial Council, Kokrajhar</b>                                   | 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      | <b>Agriculture</b>               | 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      | <b>Animal Husbandry</b>          | Assam Live Stock and Poultry Corporation Ltd                                    | 2016-17   | 1                                    |
| 8      | <b>Art &amp; Culture Affairs</b> | Anandoram Borooh Institute of Language, Art & Culture                           | 2015-16 to 2016-17                                | 2                                    |
| 9      |                                  | Srimanta Sankardev Kalakshetra  | 2010-11 to 2016-17                                | 7                                    |
| 10     | <b>Co-operation</b>              | Assam State Warehousing Corporation   | 2011-12 to 2016-17                                | 6                                    |
| 11     | <b>Culture Affairs</b>           | Assam State Film (Finance & Development) Corp. Ltd                              | 2012-13 to 2016-17                                | 5                                    |
| 12     | <b>Education (Higher)</b>        | Guwahati University   | 2014-15 to 2016-17                                | 3                                    |
| 13     | <b>Education (Secondary)</b>     | Rashtriya Madhyamik Siksha Abhiyan  | 2016-17   | 1                                    |
| 14     | <b>Education (Elementary)</b>    | Sarba Siksha Abhiyan  | 2016-17   | 1                                    |
| 15     | <b>Education (Technical)</b>     | Assam Institute of Management   | 2015-16 to 2016-17                                | 2                                    |
| 16     |                                  | Assam Science & Technology University   | 2015-16 to 2016-17                                | 2                                    |
| 17     | <b>Education</b>                 | Assam State Textbook Production and Publication Corporation Ltd                 | 1993-94 to 2016-17                                | 24                                   |
| 18     | <b>Fisheries</b>                 | Assam Fisheries Development Corporation Limited                                 | 2012-13 to 2016-17                                | 5                                    |
| 19     | <b>Forest</b>                    | Assam State Biodiversity Board  | 2014-15 to 2016-17                                | 3                                    |

## Appendix 3.3 (Contd.....)

| 1  | 2   | 3  | 4                    | 5                  |
|----|---|--|----------------------|--------------------|
| 20 | <b>Forest</b>                             | CAMPA(Compensatory Afforestation Fund Management and Planning Authority) | 2014-15 to 2016-17   | 3                  |
| 21 | <b>Guwahati Development</b>               | Guwahati Metropolitan Development Authority                              | 2014-15 to 2016-17   | 3                  |
| 22 | <b>Handloom Textile &amp; Sericulture</b> | 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 | <b>Home</b>                               | Assam Police Housing Corporation Limited                                 | 2013-14 to 2016-17   | 4                  |
| 26 | <b>Hill Area</b>                          | 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 |   | <b>Health &amp; Family Welfare</b>                                       | Dibrugarh University | 2015-16 to 2016-17 |
| 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 | <b>Industries &amp; Commerce</b>          | 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 | <b>Industries &amp; Commerce</b>   | 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 |                                    | <b>Information Technology</b>                             | Assam Electronics Development Corporation Limited | 2013-14 to 2016-17 |
| 54 | Amtron Informatics (India) Limited |   | 2012-13 to 2016-17                                | 5                  |
| 55 | <b>Irrigation</b>                  | Assam State Minor Irrigation Development Corporation Ltd  | 2012-13 to 2016-17                                | 5                  |
| 56 | <b>Labour &amp; Employment</b>     | 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 | <b>Legislative</b>                 | Assam State Legal Services Authority                      | 2013-14 to 2016-17                                | 4                  |
| 59 | <b>Minorities Welfare</b>          | Assam Minorities Development Board                        | 2016-17   | 1                  |
| 60 |                                    | Assam Minorities Development & Finance Corporation Ltd.   | 1998-99 to 2016-17                                | 19                 |
| 61 | <b>Mines &amp; Minerals</b>        | 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 | <b>Political</b>                   | Assam Human Rights Commission                             | 2015-16 to 2016-17                                | 2                  |
| 64 | <b>Power</b>                       | 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 | <b>PHED</b>                        | National Rural Drinking Water Programme                   | 2014-15 to 2016-17                                | 3                  |
| 68 | <b>P &amp; RD</b>                  | 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           | <b>P &amp; RD</b>                                      | Assam State Rural Livelihood Mission Society               | 2016-17                                 | 1          |
| 71           | <b>PWD (Road)</b>                                      | Assam State Road Board                                     | 2015-16 to 2016-17                      | 2          |
| 72           | <b>Revenue &amp; Disaster Management</b>               | Assam State Disaster Management Authority                  | 2015-16 to 2016-17                      | 2          |
| 73           | <b>Science &amp; Technology</b>                        | 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           | <b>Secretariat Administration</b>                      | Assam Infrastructure Financing Authority                   | 2014-15 to 2016-17                      | 3          |
| 76           | <b>Soil Conservation</b>                               | Assam Plantation Crop Development Corporation Limited      | 1991-92 to 2011-12 & 2014-15 to 2016-17 | 24         |
| 77           | <b>Social Welfare</b>                                  | Omeo Kumar Das Institute of Social Change and Development  | 2014-15 to 2016-17                      | 3          |
| 78           | <b>Sports &amp; Youth Welfare</b>                      | National Games Secretariat                                 | 2016-17                                 | 1          |
| 79           | <b>Transport</b>                                       | Assam State Transport Corporation                          | 2015-16 to 2016-17                      | 2          |
| 80           | <b>Tourism</b>   | Assam Tourism Development Corporation Ltd                  | 2015-16 to 2016-17                      | 2          |
| 81           | <b>Urban Development</b>                               | Assam State Housing Board Development                      | 2013-14 to 2016-17                      | 4          |
| 82           | <b>Welfare of Plains Tribes &amp; Backward Classes</b> | 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          |
| <b>Total</b> |  |  |   | <b>491</b> |

**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 <sup>th</sup> AP (IR) Bn, Tengakhat, Dibrugarh | 30439324548                         | Nil  | 1.74                           |
| 7            | DC, Bongaigaon  | 30959387369                         | 1,171.09   | 1,371.02                       |
| <b>Total</b> |   |                                     | <b>2,822.24</b>                                  | <b>3,475.85</b>                |

## 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)

| Sl 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                           |
| <b>Grand Total</b> |  |   |                         | <b>9,046.31</b> | <b>8,219.78</b>                  |

## 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               |
| <b>TOTAL</b> |  |   | <b>317445552</b>        | <b>282170037</b>             | <b>89277215</b>     |

# **Glossary**



## Glossary of Abbreviations

|                           |   |
|---------------------------|---|
| <b>AC</b>                 | Abstract Contingent                                 |
| <b>ASHB</b>               | Assam State Housing Board                           |
| <b>AFRBM</b>              | Assam Fiscal Responsibility and Budget Management   |
| <b>AMA</b>                | Assam Municipal Act                                 |
| <b>AP</b>                 | Anchalik Panchayat                                  |
| <b>APA</b>                | Assam Panchayat Act                                 |
| <b>ATIR</b>               | Annual Technical Inspection Report                  |
| <b>ATR</b>                | Action Taken Report                                 |
| <b>BEs</b>                | Budget Estimates                                    |
| <b>BCR</b>                | Balance from Current Revenue                        |
| <b>CAGR</b>               | Compound Annual Growth Rate                         |
| <b>C&amp;AG</b>           | Comptroller and Auditor General of India            |
| <b>CE</b>                 | Capital Expenditure                                 |
| <b>CFS</b>                | Consolidated Fund of State                          |
| <b>COs</b>                | Controlling Officers                                |
| <b>CoLFA</b>              | Committee on Local Fund Accounts                    |
| <b>DCC</b>                | Detailed Countersigned Contingent                   |
| <b>DDOs</b>               | Drawing and Disbursing Officers                     |
| <b>13<sup>th</sup> FC</b> | Thirteenth Finance Commission                       |
| <b>14<sup>th</sup> FC</b> | Fourteenth Finance Commission                       |
| <b>FD</b>                 | Finance Department                                  |
| <b>FRBM</b>               | Fiscal Responsibility and Budget Management         |
| <b>GDP</b>                | Gross Domestic Product                              |
| <b>GMC</b>                | Guwahati Municipal Corporation                      |
| <b>GOA</b>                | Government of Assam                                 |
| <b>GOI</b>                | Government of India                                 |
| <b>GP</b>                 | Gaon Panchayat                                      |
| <b>GSDP</b>               | Gross State Domestic Product                        |
| <b>HRD</b>                | Human Resource Development                          |
| <b>MB</b>                 | Municipal Board                                     |
| <b>MoPR</b>               | Ministry of Panchayati Raj                          |
| <b>MTFP</b>               | Medium Term Fiscal Plan                             |
| <b>NABARD</b>             | National Bank for Agriculture and Rural Development |
| <b>NMAM</b>               | National Municipal Accounting Manual                |
| <b>NPRE</b>               | Non-Plan Revenue Expenditure                        |
| <b>NSDL</b>               | National Securities Depository Limited              |
| <b>NSSF</b>               | National Small Savings Fund                         |
| <b>O&amp;M</b>            | Operation and Maintenance                           |
| <b>PAC</b>                | Public Accounts Committee                           |
| <b>PDA</b>                | Personal Deposit Accounts                           |
| <b>PPP</b>                | Public Private Partnership                          |



## Glossary of Abbreviations

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|                   |  |
|-------------------|--|
| <b>PRE</b>        | Plan Revenue Expenditure                     |
| <b>PRIs</b>       | Panchayati Raj Institutions                  |
| <b>RBI</b>        | Reserve Bank of India                        |
| <b>RE</b>         | Revenue Expenditure                          |
| <b>S&amp;W</b>    | Salaries and Wages                           |
| <b>SDRF</b>       | State Disaster Response Fund                 |
| <b>SFC</b>        | State Finance Commission                     |
| <b>SMAM</b>       | State Municipal Accounting Manual            |
| <b>TC</b>         | Town Committee                               |
| <b>TE</b>         | Total Expenditure                            |
| <b>TGS</b>        | Technical Guidance and Support               |
| <b>UCs</b>        | Utilisation Certificates                     |
| <b>ULBs</b>       | Urban Local Bodies                           |
| <b>WPT&amp;BC</b> | Welfare of Plain Tribes and Backward Classes |
| <b>ZP</b>         | Zila Parishad                                |

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