

# Appendices



## Appendix 1.1: State Profile

(Reference: Paragraph 1.1)

General Data							
Sl. No.	Particulars	Unit		Assam			
1.	Area	In sq. kms		78,438			
2.	Population	In Crore		3.12			
3.	Density of Population ( <b>All India Average:382</b> )	Per sq km		398			
4.	Literacy ( <b>All India Average:73.0</b> )	Per cent		72.2			
5.	Gross State Domestic Product (GSDP) 2020-21 at current prices	In crore		3,48,277 (Q.E)			
6.	Per capita NSDP of the State, 2020-21	In ₹		89,792			
7.	Population Below Poverty Line (BPL) 2011-12 ( <b>All India Average:21.92 per cent</b> )	Per cent		31.98			
8.	Infant mortality ( <b>All India Average = 30 per 1000 live births</b> ) (2019)	Per 1000 live births		40			
9.	Life Expectancy at birth (in 2014-18) ( <b>All India Average: 69.4</b> )	In years		66.9			
B. Financial Data							
	Particulars	Compound Annual Growth Rate (%)					
		CAGR (2011-12 to 2019-20)		CAGR (2015-16 to 2019-20)		Growth 2019-20 to 2020-21	
		NE&HS*	Assam	NE&HS*	Assam	NE&HS*	Assam
a.	Revenue Receipts	9.03	9.95	9.11	11.02	6.95	0.63
b.	Tax Revenue	10.09	9.48	6.53	9.21	-3.59	-6.50
c.	Non-tax Revenue	7.89	7.59	13.52	19.22	-14.64	-47.65
d.	Total Expenditure	9.95	11.97	11.65	19.15	4.04	-4.40
e.	Capital Expenditure	9.34	20.39	12.70	47.01	16.28	-9.41
f.	Revenue Expenditure on Education	8.97	9.64	7.96	9.97	2.36	3.93
g.	Revenue Expenditure on Health	11.44	13.08	9.78	14.14	10.93	18.18
h.	Revenue Expenditure on Salary and Wages	9.54	9.84	10.92	9.97	0.34	-0.78
i.	Revenue Expenditure on Pension	13.84	18.30	15.22	12.39	11.48	7.49

\*NE&HS: 11 North Eastern & Himalayan States.

Sources: i) Census, 2011 for Sl. No. 1 to 4;

ii) Directorate of Economics & Statistics, Assam for Sl. No. 5 and 6;

iii) Statistical Handbook, 2020 for Sl No. 7;

iv) SRS Bulletin (October 2021) for Sl. No.8;

v) Economic Survey (2020-21) for Sl. No.9

## Appendix 1.2: Time Series Data on State Government Finances (Reference: Paragraph 1.1)

(₹ in crore)

Indicators	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Part A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>49,219.81</b> (92.62)	<b>54,130.94</b> (86.50)	<b>63,479.16</b> (84.37)	<b>64,495.08</b> (80.73)	<b>64,902.19</b> (78.34)
<i>(i) Own Tax Revenue</i>	<i>12,079.56</i> (24.54)	<i>13,215.52</i> (24.41)	<i>15,924.85</i> (25.09)	<i>16,528.69</i> (25.63)	<i>17,133.61</i> (26.40)
<i>State Goods and Services Tax (SGST)</i>	0 (0.00)	4,077.67 (30.86)	8,393.04 (52.70)	8,755.30 (52.97)	8,549.02 (49.90)
<i>Taxes on Agricultural Income</i>	23.23 (0.19)	13.52 (0.10)	7.85 (0.05)	6.87 (0.04)	(-)-38.00 (-0.22)
<i>Taxes on Sales, Trade, etc.</i>	8,751.63 (72.45)	6,373.00 (48.22)	4,698.74 (29.51)	4,480.96 (27.11)	5,070.97 (29.60)
<i>Taxes and duties on Electricity</i>	49.44 (0.41)	60.19 (0.46)	72.75 (0.46)	194.57 (1.18)	197.59 (1.15)
<i>State Excise</i>	963.81 (7.98)	1,095.16 (8.29)	1,399.84 (8.79)	1,650.03 (9.98)	2,039.94 (11.91)
<i>Taxes on Vehicles</i>	521.59 (4.32)	646.96 (4.90)	765.01 (4.80)	815.82 (4.94)	723.98 (4.23)
<i>Stamps and Registration fees</i>	226.78 (1.88)	239.17 (1.81)	240.72 (1.51)	292.65 (1.77)	280.75 (1.64)
<i>Land Revenue</i>	210.02 (1.74)	219.39 (1.66)	163.22 (1.02)	94.16 (0.57)	116.81 (0.68)
<i>Other Taxes</i>	1,333.06 (11.04)	490.46 (3.71)	183.68 (1.15)	238.33 (1.44)	192.55 (1.12)
<i>(ii) Non-Tax Revenue</i>	<i>4,353.13</i> (8.84)	<i>4,071.97</i> (7.52)	<i>8,221.29</i> (12.95)	<i>5,539.34</i> (8.59)	<i>2,899.61</i> (4.47)
<i>(iii) State's share in Union taxes and duties</i>	<i>20,188.64</i> (41.02)	<i>22,301.54</i> (41.20)	<i>25,215.85</i> (39.72)	<i>21,721.44</i> (33.68)	<i>18,629.32</i> (28.70)
<i>(iv) Grants in aid from GoI</i>	<i>12,598.48</i> (25.60)	<i>14,541.91</i> (26.86)	<i>14,117.17</i> (22.24)	<i>20,705.61</i> (32.10)	<i>26,239.65</i> (40.43)
<b>2. Miscellaneous Capital Receipts</b>	--	--	--	--	--
<b>3. Recovery of Loans and Advances</b>	<b>18.60</b> (0.04)	<b>4.71</b> (0.01)	<b>2.93</b> (0.00)	<b>1,140.51</b> (1.43)	<b>2.56</b> (0.00)
<b>4. Total revenue and Non debt capital receipts (1+2+3)</b>	<b>49,238.41</b>	<b>54,135.65</b>	<b>63,482.09</b>	<b>65,635.59</b>	<b>64,904.75</b>
<b>5. Public Debt Receipts</b>	<b>3,901.71</b> (7.34)	<b>8,447.07</b> (13.50)	<b>11,754.65</b> (15.62)	<b>14,249.63</b> (17.84)	<b>17,940.18</b> (21.66)
<i>Internal Debt (excluding Ways and Means Advance and Overdraft)</i>	3,844.36	8,377.5	11,665.49	14,143.29	16,382.36
<i>Net transactions under Ways and Means Advance and Overdraft</i>	Nil	Nil	Nil	Nil	Nil
<i>Loans and Advances from GoI</i>	57.35	69.57	89.16	106.34	1,557.82
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>53,140.12</b>	<b>62,582.72</b>	<b>75,236.74</b>	<b>79,885.22</b>	<b>82,844.93</b>
<b>7. Contingency Fund Receipts</b>	--	<b>50.00</b>	--	<b>100.00</b>	--
<b>8. Public Account Receipts<sup>^</sup></b>	<b>2,30,915.05</b>	<b>1,75,496.51</b>	<b>1,63,406.39</b>	<b>1,74,896.85</b>	<b>1,49,056.68</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>2,84,055.17</b>	<b>2,38,129.23</b>	<b>2,38,643.13</b>	<b>2,54,882.07</b>	<b>2,31,901.61</b>
<b>Part B: Expenditure</b>					

Indicators	2016-17	2017-18	2018-19	2019-20	2020-21
<b>10. Revenue Expenditure</b>	<b>49,362.72</b>	<b>55,480.94</b>	<b>56,899.00</b>	<b>66,666.68</b>	<b>64,519.59</b>
	(89.16)	(87.40)	(83.35)	(82.76)	(83.78)
<i>Plan</i>	13,433.83	*	*	*	*
<i>Non Plan</i>	35,928.89	*	*	*	*
General Services (including interest payments)	17,123.19	22,057.80	21,058.65	22,350.35	22,892.34
Social Services	22,673.14	21,373.17	25,334.44	29,060.76	29,014.03
Economic Services	8,914.03	11,924.92	10,232.02	14,889.34	12,236.27
Grants-in-Aid and Contributions	652.36	125.05	273.89	366.23	376.95
<b>11. Capital Expenditure</b>	<b>5,502.08</b>	<b>7,692.84</b>	<b>11,034.08</b>	<b>13,468.55</b>	<b>12,399.39</b>
	(9.94)	(12.12)	(16.16)	(16.72)	(16.10)
<i>Plan</i>	5,270.25	*	*	*	*
<i>Non Plan</i>	231.83	*	*	*	*
General Services	199.61	350.63	464.28	506.74	518.45
Social Services	1,542.60	2,845.87	2,164.07	1,683.64	2,354.34
Economic Services	3,759.87	4,496.34	8,405.73	11,278.17	9,526.60
<b>12. Disbursement of Loans Advances</b>	<b>499.38</b>	<b>254.07</b>	<b>328.07</b>	<b>316.16</b>	<b>87.80</b>
	(0.90)	(0.40)	(0.48)	(0.39)	(0.11)
<i>Social Services</i>	35.36	2.61	2.54	2.71	0.00
<i>Economic Services</i>	457.2	240.75	254.32	312.86	87.80
<i>Loans to Govt. Servant</i>	6.82	10.71	71.21	0.59	0.00
<b>13. Appropriation to Contingency Fund</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>100.00</b>	<b>0.00</b>
<b>14. Total (10+11+12+13)</b>	<b>55,364.18</b>	<b>63,477.85</b>	<b>68,261.15</b>	<b>80,551.39</b>	<b>77,006.78</b>
	(96.44)	(97.01)	(95.00)	(96.21)	(97.29)
<b>15. Repayment of Public Debt</b>	<b>2,042.63</b>	<b>1,958.60</b>	<b>3,589.36</b>	<b>3,169.26</b>	<b>2,147.98</b>
	(3.56)	(2.99)	(5.00)	(3.79)	(2.71)
Internal Debt (excluding Ways and Means Advances and Overdraft)	1,906.90	1,820.43	3,448.10	3,024.15	1,998.55
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	135.73	138.17	141.26	145.11	149.43
<b>16. Total disbursement out of Consolidated Fund (14+15)</b>	<b>57,406.81</b>	<b>65,436.45</b>	<b>71,850.51</b>	<b>83,720.65</b>	<b>79,154.76</b>
<b>17. Contingency Fund disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>18. Public Account disbursements^</b>	<b>2,26,053.09</b>	<b>1,72,290.88</b>	<b>1,67,536.69</b>	<b>1,67,618.14</b>	<b>1,52,030.29</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>2,83,459.90</b>	<b>2,37,727.33</b>	<b>2,39,387.20</b>	<b>2,51,338.79</b>	<b>2,31,185.05</b>
<b>Part C: Deficits</b>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	<b>(-) 142.91</b>	<b>(-) 1,350.00</b>	<b>(+) 6,580.16</b>	<b>(-) 2,171.60</b>	<b>(+) 382.60</b>
<b>21. Fiscal Deficit (-)/Surplus (+) (4-14)</b>	<b>(-) 6,125.77</b>	<b>(-) 9,342.20</b>	<b>(-) 4,779.06</b>	<b>(-) 14,915.80</b>	<b>(-) 12,102.03</b>
<b>22. Primary Deficit (-)/Surplus (+) (21+23)</b>	<b>(-) 3,162.02</b>	<b>(-) 6,136.88</b>	<b>(-) 934.69</b>	<b>(-) 10,476.93</b>	<b>(-) 6,902.85</b>
<b>Part D: Other data</b>					
<b>23. Interest Payments (included in Revenue Expenditure)</b>	<b>2,963.75</b>	<b>3,205.32</b>	<b>3,844.37</b>	<b>4,438.87</b>	<b>5,199.18</b>
<b>24. Ways and Means Advances/ Overdraft availed (days)</b>					
Ways and Means Advances availed (No. of days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil

Indicators	2016-17	2017-18	2018-19	2019-20	2020-21
25. Interest on Ways and Means Advances/overdraft	Nil	Nil	Nil	Nil	Nil
26. Gross State Domestic Product (GSDP)	2,54,478.25	2,83,164.90	3,09,336.32	3,35,238.11 (P.E)	3,48,277.17 (Q.E)
27. Outstanding Debt	43,980.56	49,274.88	59,425.61	72,256.52	87,407.79
28. Outstanding guarantees	130.00	90.24	85.02	83.42	77.72
29. Maximum amount guaranteed	482.25	482.25	482.25	482.25	482.25
30. Number of incomplete projects	181	166	94	162	133
31. Capital blocked in incomplete projects (₹ in crore)	402.08	360.70	586.37	1,072.21	1,060.53
<b>Part E: Fiscal Health Indicators</b>					
<b>32. Resource Mobilisation (in per cent)</b>					
Own tax Revenue/GSDP	4.75	4.67	5.15	4.93	4.92
Own Non-Tax Revenue/GSDP	1.71	1.44	2.66	1.65	0.83
Central Transfers/GSDP	12.88	13.01	12.72	12.66	12.88
<b>33. Expenditure Management (In per cent)</b>					
Total Expenditure/GSDP	21.76	22.42	22.07	24.03	22.11
Total Expenditure/Revenue Receipts	112.48	117.27	107.53	124.90	118.65
Revenue Expenditure/Total Expenditure	89.16	87.40	83.35	82.76	83.78
Expenditure on Social Services/Total Expenditure	43.80	38.16	40.29	38.17	40.73
Expenditure on Economic Services/Total Expenditure	23.72	26.25	27.68	32.87	28.37
Capital Expenditure/Total Expenditure	9.94	12.12	16.16	16.72	16.10
Capital Expenditure on Social and Economic Services/Total Expenditure	9.58	11.57	15.48	16.09	15.43
<b>34. Management of Fiscal Imbalances (in per cent)</b>					
Revenue Deficit (-) or Surplus (+)/GSDP	-0.06	-0.48	2.13	-0.65	0.11
Fiscal Deficit (-) or Surplus (+)/GSDP	-2.41	-3.30	-1.54	-4.45	-3.47
Primary Deficit (-) or Surplus (+)/GSDP	-1.24	-2.17	-0.30	-3.13	-1.98
Revenue Deficit/Fiscal Deficit	2.33	14.45	-137.69	14.56	-3.16
<b>35. Management of Fiscal Liabilities/Outstanding Debt (in per cent)</b>					
Fiscal Liabilities/GSDP	17.28	17.40	19.21	21.55	25.10
Fiscal Liabilities/RR	89.36	91.03	93.61	112.03	134.68

Note: Figures in brackets of Sl. No. 1, 3, 5, 14 and 15 represent percentages to the Consolidated Fund of the State whereas figures in others places in bracket represent percentages to total of each sub-heading

^The figures appear huge on account of transaction under Cash Balance Investment Account (Major Head 8673) included in Suspense and Miscellaneous Account.

◆ GSDP figures at current prices (Base year 2011-12) were obtained from Directorate of Economics and Statistics.

### Appendix 3.1: Expenditure in Excess of ₹ 15 lakh without Provision at the Sub-Head Level

(Reference: Paragraph 3.3.1)

(₹ in crore)

Sl. No.	Grant	Segment	Major Head	Heads of Account	Sub-Head	Sub Sub-Head	Expenditure
1	30 Water Supply and Sanitation	Revenue -Voted	2215-Water Supply and Sanitation	2215-02-105-1977--	{1977}-Water Supply and Sanitation	---	0.48
2	58 Industries	Capital-Voted	4885-Other Capital Outlay on Industries and Minerals	4885-60-800-2343--	{2343}-Refurbish of Directorate of Tea	---	0.19
3	76 Karbi Anglong Autonomous Council	Revenue -Voted	2402-Soil and Water Conservation	2402-00-103-1143-133	{1143}-Land Improvement	[133]-Land Reclamation and Water Distribution	2.40
4	76 Karbi Anglong Autonomous Council	Revenue -Voted	2402-Soil and Water Conservation	2402-00-102-0122-603	{0122}-Common & Other Schemes	[603]-Building and Approach Road	1.90
5	76 Karbi Anglong Autonomous Council	Revenue -Voted	2402-Soil and Water Conservation	2402-00-102-1136--	{1136}-Bamboo Plantation / Regeneration	---	0.55
6	76 Karbi Anglong Autonomous Council	Revenue -Voted	2402-Soil and Water Conservation	2402-00-102-1144--	{1144}-Terracing with Water Distribution/ Harvesting	---	0.34
7	76 Karbi Anglong Autonomous Council	Revenue -Voted	2402-Soil and Water Conservation	2402-00-102-0122-602	{0122}-Common & Other Schemes	[602]-Nature Conservation	0.32
8	77 North Cachar Hills Autonomous Council	Capital-Voted	4406-Capital Outlay on Forestry and Wild Life	4406-01-070-0121--	{0121}-Buildings	---	3.71
9	77 North Cachar Hills Autonomous Council	Revenue -Voted	2402-Soil and Water Conservation	2402-00-102-0122-601	{0122}-Common & Other Schemes	[601]-Cash Crop Development	3.43
10	77 North Cachar Hills Autonomous Council	Capital-Voted	4406-Capital Outlay on Forestry and Wild Life	4406-01-105-1256--	{1256}-Plantation of Quickgrowing Species	---	3.15

Sl. No.	Grant	Segment	Major Head	Heads of Account	Sub-Head	Sub Sub-Head	Expenditure
11	77 North Cachar Hills Autonomous Council	Capital-Voted	4406-Capital Outlay on Forestry and Wild Life	4406-01-101-1240--	{1240}-Amenities to Forest Staff & Labourer	---	1.74
12	77 North Cachar Hills Autonomous Council	Revenue-Voted	2402-Soil and Water Conservation	2402-00-102-1144--	{1144}-Terracing with Water Distribution/ Harvesting	---	1.05
13	77 North Cachar Hills Autonomous Council	Revenue-Voted	2402-Soil and Water Conservation	2402-00-102-0122-603	{0122}-Common & Other Schemes	[603]-Building and Approach Road	0.90
14	77 North Cachar Hills Autonomous Council	Capital-Voted	4406-Capital Outlay on Forestry and Wild Life	4406-01-105-1259--	{1259}-Rehabilitation of Degraded Forest	---	0.82
15	77 North Cachar Hills Autonomous Council	Capital-Voted	4406-Capital Outlay on Forestry and Wild Life	4406-01-105-1250--	{1250}-Plywood Plantation	---	0.56
16	77 North Cachar Hills Autonomous Council	Capital-Voted	4406-Capital Outlay on Forestry and Wild Life	4406-02-112-1286--	{1286}-Botanical Garden (Zoo)	---	0.50
17	77 North Cachar Hills Autonomous Council	Capital-Voted	4406-Capital Outlay on Forestry and Wild Life	4406-02-110-1268--	{1268}-Development of Other Wildlife Areas	---	0.40
18	77 North Cachar Hills Autonomous Council	Revenue-Voted	2402-Soil and Water Conservation	2402-00-103-1143--	{1143}-Land Improvement	---	0.40
19	77 North Cachar Hills Autonomous Council	Capital-Voted	4406-Capital Outlay on Forestry and Wild Life	4406-01-101-1238--	{1238}-Forest Protection Force	---	0.16
<b>Total</b>							<b>23.00</b>



**Appendix 3.2: Excessive/ Insufficient Supplementary Provision at the Segment Level**  
(Reference: Paragraph 3.3.3)

(₹ in crore)

SI No	Grant	Segment	Budget (Original)	Expenditure	Expenditure in Excess of Original Budget	Actual Supplementary Requirement	Budget (Supplementary)	Excessive Supplementary	Insufficient Supplementary
1	04 Elections	Revenue-Voted	253.43	347.59	94.16	94.16	110.28	16.12	-
2	23 Pension	Revenue-Voted	9,283.22	10,323.35	1,040.13	1,040.13	369	-	671.13
3	29 Medical and Public Health	Revenue-Voted	5,391.54	5,536.10	144.56	144.56	1,822.29	1,677.73	-
4	32 Housing Schemes	Revenue-Voted	4.24	4.91	0.67	0.67	2.27	1.6	-
5	43 Co-operation	Capital-Voted	23.95	37.64	13.69	13.69	43.64	29.95	-
6	48 Agriculture	Revenue-Voted	1,187.74	1,256.35	68.61	68.61	856.11	787.5	-
7	51 Soil and Water Conservation	Revenue-Voted	95.57	210	114.43	114.43	130.71	16.28	-
8	54 Fisheries	Revenue-Voted	67.25	74.73	7.48	7.48	30.18	22.7	-
9	76 Karbi Anglong Autonomous Council	Capital-Voted	146.88	367.42	220.54	220.54	186.76	-	33.78
10	77 North Cachar Hills Autonomous Council	Capital-Voted	70.55	80.97	10.42	10.42	2.91	-	7.51
11	78 Bodoland Territorial Council	Capital-Voted	141.73	236.04	94.31	94.31	75.49	-	18.82
12	PD Public Debt and Servicing of Debt	Capital-Charged	2,147.84	2,147.98	0.14	0.14	0.16	0.02	-
	<b>Total</b>		<b>18,813.94</b>	<b>20,623.08</b>	<b>1,809.14</b>	<b>1,809.14</b>	<b>3,629.80</b>	<b>2,551.09</b>	<b>731.24</b>

**Appendix 3.3: Unnecessary Supplementary Provision at the Segment Level**  
(Reference: Paragraph 3.3.3)

(₹ in crore)

Sl No	Grant	Segment	Budget (Original)	Expenditure	Savings(-) Against Original Budget	Budget (Supplementary)	Actual Supplementary Requirement	Unnecessary Supplementary
1	01 State Legislature	Revenue-Voted	84.1	66.68	-17.42	3.93	-	3.93
2	03 Administration of Justice	Revenue-Voted	371.56	294.81	-76.75	14.79	-	14.79
3	04 Elections	Capital-Voted	26.51	23.76	-2.75	9.25	-	9.25
4	05 Sales Tax and Other Taxes	Capital-Voted	10.16	8.15	-2.01	2	-	2
5	05 Sales Tax and Other Taxes	Revenue-Voted	454.43	326.99	-127.44	2.64	-	2.64
6	06 Land Revenue	Capital-Voted	2.85	1.38	-1.47	0.96	-	0.96
7	06 Land Revenue	Revenue-Voted	337.66	291.17	-46.49	32.53	-	32.53
8	07 Stamps and Registration	Revenue-Voted	187.97	51.26	-136.71	0.78	-	0.78
9	08 Excise and Prohibition	Revenue-Voted	72.42	62.24	-10.18	12.38	-	12.38
10	09 Transport Services	Revenue-Voted	405.56	368.46	-37.1	76.16	-	76.16
11	09 Transport Services	Capital-Voted	134.56	45.72	-88.84	28.7	-	28.7
12	11 Secretariat and Attached Offices	Revenue-Voted	1,051.63	981.2	-70.43	152.84	-	152.84
13	12 District Administration	Revenue-Voted	538.27	332.7	-205.57	6.9	-	6.9
14	12 District Administration	Capital-Voted	106.67	56.15	-50.52	0.5	-	0.5
15	13 Treasury and Accounts Administration	Revenue-Voted	118.16	87	-31.16	0.04	-	0.04
16	14 Police	Revenue-Voted	4,564.17	4,102.25	-461.92	406.95	-	406.95
17	14 Police	Capital-Voted	217.02	35.3	-181.72	12.35	-	12.35
18	15 Jails	Revenue-Voted	95.93	70.9	-25.03	0.88	-	0.88
19	16 Printing and Stationery	Revenue-Voted	32.57	29.43	-3.14	11.47	-	11.47

Sl No	Grant	Segment	Budget (Original)	Expenditure	Savings(-) Against Original Budget	Budget (Supplementary)	Actual Supplementary Requirement	Unnecessary Supplementary
20	16 Printing and Stationery	Capital-Voted	2.77	0	-2.77	0.11	-	0.11
21	17 Administrative and Functional Buildings	Revenue-Voted	233.14	165.39	-67.75	13.77	-	13.77
22	17 Administrative and Functional Buildings	Capital-Voted	268.85	83.26	-185.59	13.59	-	13.59
23	18 Fire Services	Revenue-Voted	156.28	139.17	-17.11	5.71	-	5.71
24	18 Fire Services	Capital-Voted	56.48	32.88	-23.6	17.89	-	17.89
25	19 Vigilance Commission and Others	Revenue-Voted	492.22	317.19	-175.03	223.18	-	223.18
26	20 Other Administrative Services	Revenue-Voted	281.18	256.46	-24.72	6.37	-	6.37
27	21 Guest Houses, Government Hostels	Revenue-Voted	74.21	20.05	-54.16	0.02	-	0.02
28	22 Administrative Training	Revenue-Voted	15.7	10.97	-4.73	0.23	-	0.23
29	22 Administrative Training	Capital-Voted	18.15	2.92	-15.23	2.07	-	2.07
30	25 Miscellaneous General Services	Capital-Voted	347.5	210.39	-137.11	30	-	30
31	25 Miscellaneous General Services	Revenue-Voted	6,791.66	2,255.71	-4,535.95	116.27	-	116.27
32	26 Education (Higher)	Revenue-Voted	2,805.82	2,444.20	-361.62	300.73	-	300.73
33	26 Education (Higher)	Capital-Voted	95.1	31.87	-63.23	12	-	12
34	27 Art and Culture	Revenue-Voted	101.32	83.88	-17.44	32.24	-	32.24
35	27 Art and Culture	Capital-Voted	59.07	5.94	-53.13	0.6	-	0.6
36	29 Medical and Public Health	Capital-Voted	734.92	504.92	-230	491.65	-	491.65
37	30 Water Supply and Sanitation	Capital-Voted	2,034.18	1,545.62	-488.56	233.53	-	233.53
38	30 Water Supply and Sanitation	Revenue-Voted	646.91	474.93	-171.98	15.95	-	15.95

## Appendices

SI No	Grant	Segment	Budget (Original)	Expenditure	Savings(-) Against Original Budget	Budget (Supplementary)	Actual Supplementary Requirement	Unnecessary Supplementary
39	31 Urban Development (Town and Country Planning)	Revenue-Voted	701.03	490.02	-211.01	79.16	-	79.16
40	34 Urban Development (Municipal Administration)	Revenue-Voted	1,045.49	358.32	-687.17	454.86	-	454.86
41	35 Information and Publicity	Revenue-Voted	93.85	76.15	-17.7	5.23	-	5.23
42	36 Labour and Employment	Capital-Voted	28.51	11.97	-16.54	1.76	-	1.76
43	36 Labour and Employment	Revenue-Voted	225.87	145.31	-80.56	21.23	-	21.23
44	37 Food Storage and Warehousing	Revenue-Voted	1,198.07	638.03	-560.04	158.18	-	158.18
45	37 Food Storage and Warehousing	Capital-Voted	8.78	0.17	-8.61	1.32	-	1.32
46	38 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes, etc.	Revenue-Voted	1,623.20	398.18	-1,225.02	297.45	-	297.45
47	38 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes, etc.	Capital-Voted	85.01	31.21	-53.8	0.23	-	0.23
48	39 Social Security, Welfare and Nutrition	Revenue-Voted	2,147.18	2,133.80	-13.38	960.45	-	960.45
49	41 Natural Calamities	Revenue-Voted	2,210.67	1,250.59	-960.08	436	-	436
50	42 Other Social Services	Revenue-Voted	209.44	162.44	-47	46.93	-	46.93
51	43 Co-operation	Revenue-Voted	106.14	93.3	-12.84	48.75	-	48.75

Sl No	Grant	Segment	Budget (Original)	Expenditure	Savings(-) Against Original Budget	Budget (Supplementary)	Actual Supplementary Requirement	Unnecessary Supplementary
52	44 North Eastern Council Schemes	Capital-Voted	1,819.29	216.76	-1,602.53	90.56	-	90.56
53	45 Census, Surveys and Statistics	Revenue-Voted	52.41	33.52	-18.89	2.39	-	2.39
54	46 Weights and Measures	Revenue-Voted	20.32	12.9	-7.42	8.42	-	8.42
55	47 Trade Adviser	Revenue-Voted	0.8	0.68	-0.12	0.54	-	0.54
56	48 Agriculture	Capital-Voted	218.52	180.68	-37.84	145	-	145
57	49 Irrigation	Revenue-Voted	535.31	467.6	-67.71	40.86	-	40.86
58	49 Irrigation	Capital-Voted	1,056.78	323.65	-733.13	86.71	-	86.71
59	50 Other Special Areas Programmes	Revenue-Voted	5.73	1.15	-4.58	0.1	-	0.1
60	51 Soil and Water Conservation	Capital-Voted	90.15	51.58	-38.57	15.7	-	15.7
61	52 Animal Husbandry	Revenue-Voted	325.71	262.56	-63.15	54.34	-	54.34
62	52 Animal Husbandry	Capital-Voted	51.66	14.19	-37.47	0.5	-	0.5
63	53 Dairy Development	Revenue-Voted	29.75	21.59	-8.16	1.52	-	1.52
64	53 Dairy Development	Capital-Voted	1.21	0.6	-0.61	1.33	-	1.33
65	54 Fisheries	Capital-Voted	29.83	9.09	-20.74	26.19	-	26.19
66	55 Forestry and Wild Life	Capital-Voted	24.81	6.64	-18.17	2	-	2
67	55 Forestry and Wild Life	Revenue-Voted	882.49	561.95	-320.54	112.78	-	112.78
68	56 Rural Development (Panchayat)	Revenue-Voted	1,824.55	1,605.40	-219.15	388.05	-	388.05
69	57 Rural Development	Revenue-Voted	3,639.65	3,543.21	-96.44	2,754.72	-	2,754.72
70	58 Industries	Revenue-Voted	44.67	17.38	-27.29	18.08	-	18.08
71	58 Industries	Capital-Voted	114.76	62.03	-52.73	4.06	-	4.06
72	59 Village and Small Industries, Sericulture and Weaving	Revenue-Voted	278.22	186.05	-92.17	20.36	-	20.36

SI No	Grant	Segment	Budget (Original)	Expenditure	Savings(-) Against Original Budget	Budget (Supplementary)	Actual Supplementary Requirement	Unnecessary Supplementary
73	60 Cottage Industries	Capital-Voted	0.48	0.34	-0.14	0.11	-	0.11
74	60 Cottage Industries	Revenue-Voted	59.41	49.9	-9.51	15.81	-	15.81
75	61 Mines and Minerals	Revenue-Voted	20.99	12.62	-8.37	0.31	-	0.31
76	61 Mines and Minerals	Capital-Voted	2.91	0.17	-2.74	50	-	50
77	62 Power (Electricity)	Capital-Voted	971.98	330.43	-641.55	1,498.78	-	1,498.78
78	62 Power (Electricity)	Revenue-Voted	1,526.09	1,354.84	-171.25	433.96	-	433.96
79	63 Water Resources	Capital-Voted	577.56	369.15	-208.41	83.14	-	83.14
80	63 Water Resources	Revenue-Voted	371.27	277.54	-93.73	16.65	-	16.65
81	64 Roads and Bridges	Capital-Voted	7,932.10	7,323.00	-609.1	1,892.17	-	1,892.17
82	64 Roads and Bridges	Revenue-Voted	1,309.91	1,031.15	-278.76	290.66	-	290.66
83	65 Tourism	Capital-Voted	60.67	10.49	-50.18	25.38	-	25.38
84	65 Tourism	Revenue-Voted	67.67	43.78	-23.89	8.35	-	8.35
85	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	Revenue-Voted	539.55	376.95	-162.6	54.85	-	54.85
86	67 Horticulture	Capital-Voted	0.24	0	-0.24	6	-	6
87	67 Horticulture	Revenue-Voted	109.42	93.28	-16.14	140.14	-	140.14
88	69 Scientific Services and Research	Revenue-Voted	36.76	24.53	-12.23	2.48	-	2.48
89	69 Scientific Services and Research	Capital-Voted	29.12	9.2	-19.92	7.76	-	7.76
90	70 Hill Areas	Revenue-Voted	16.68	1.71	-14.97	7.86	-	7.86
91	71 Education (Elementary, Secondary, etc.)	Revenue-Voted	13,522.59	11,850.05	-1,672.54	1,215.37	-	1,215.37
92	73 Urban Development (Guwahati Development Department)	Capital-Voted	456.57	117.58	-338.99	231.53	-	231.53

SI No	Grant	Segment	Budget (Original)	Expenditure	Savings(-) Against Original Budget	Budget (Supplementary)	Actual Supplementary Requirement	Unnecessary Supplementary
93	73 Urban Development (Guwahati Development Department)	Revenue-Voted	326.72	50.46	-276.26	115.33	-	115.33
94	74 Sports and Youth Services	Capital-Voted	33.8	16.48	-17.32	11	-	11
95	74 Sports and Youth Services	Revenue-Voted	140.6	83.52	-57.08	7.07	-	7.07
96	75 Information and Technology	Revenue-Voted	49.4	44.36	-5.04	34.52	-	34.52
97	76 Karbi Anglong Autonomous Council	Revenue-Voted	1,357.93	1,128.67	-229.26	44.13	-	44.13
98	77 North Cachar Hills Autonomous Council	Revenue-Voted	559.88	551.56	-8.32	167.46	-	167.46
99	78 Bodoland Territorial Council	Revenue-Voted	2,998.32	2,306.96	-691.36	9.97	-	9.97
100	C2 Head of State	Revenue-Charged	10.68	7.38	-3.3	1.14	-	1.14
101	PD Public Debt and Servicing of Debt	Revenue-Charged	6,162.41	5,299.18	-863.23	0.57	-	0.57
	<b>Total</b>		<b>84,009.23</b>	<b>61,955.28</b>	<b>-22,053.95</b>	<b>14,950.22</b>	<b>-</b>	<b>14,950.22</b>

**Appendix 3.4: Excessive Re-appropriation of Funds**  
(Reference: Paragraph 3.3.4)

(₹ in crore)

Sl. No.	Grant	Head of Account (Major Head to Minor Head)	GA or SSA	Sub-Head	Sub Sub-Head	Savings (-)/ Excess (OS)	Re-Appropriation	Savings (-)/ Excess (OSR)
1	03 Administration of Justice	4059-01-051	GA	{1483}-Building (Administration of Justice)	[584]-Works	2.52	3	-0.48
2	12 District Administration	2235-60-200	GA	{0930}-Directorate of Sainik Welfare, Assam	---	0.03	0.17	-0.14
3	25 Miscellaneous General Services	2052-00-090	GA	{0417}-Director Institutional Finance Cell	[200]-Tea Garden Scheme	6.85	11.14	-4.29
4	25 Miscellaneous General Services	2075-00-800	GA	{2490}-Payment of Medical Reimbursement	---	0.9	3	-2.1
5	27 Art and Culture	2205-00-102	GA	{0689}-Development of Culture Activities, Fair Festivities Competition, etc.	[872]-Silpi Sambardhana (One Time) @ 50,000/- for 1000 Artists	3.56	4.13	-0.57
6	41 Natural Calamities	2245-02-101	GA	{4703}-Gratuitous Relief (Flood)	---	132.71	170	-37.29
7	49 Irrigation	4702-00-101	GA	{0160}-Flow Irrigation	[543]-Renovation and Remodeling of Canal System of Boriesakona FIS, Guwahati Division	0.23	0.39	-0.16
8	49 Irrigation	4702-00-101	GA	{1522}-Lift Irrigation	[121]-Kuruwa LIS, Mangaldoi Division	0.06	0.78	-0.72
9	49 Irrigation	4702-00-101	GA	{0160}-Flow Irrigation	---	1.6	3.07	-1.47
10	49 Irrigation	4702-00-101	GA	{0160}-Flow Irrigation	[984]-Panbari FIS	0.29	0.49	-0.2
11	49 Irrigation	4702-00-101	GA	{0160}-Flow Irrigation	[547]-Improvement and Renovation of Deosila FIS, Dudhnoi Division	0.59	1.14	-0.55
12	49 Irrigation	4702-00-102	GA	{1523}-Tube Well	[982]-DTW Scheme with Solar System at Behali Area	1.55	1.68	-0.13
13	49 Irrigation	4702-00-102	GA	{1523}-Tube Well	[336]-Construction of Pakhamara DTWS (3 Points)	0.05	0.45	-0.4
14	58 Industries	4885-60-800	GA	{2340}-Improvement of Internal Road, Construction of Drains & Culverts & Power Distribution (HT & LT) Network at IGC, Changsari, Kamrup	---	0.48	0.95	-0.47
15	74 Sports and Youth Services	2204-00-102	GA	{0656}-N.C.C. Scheme (Camp and Courses)	[205]-NCC Academy in Assam	0.25	0.5	-0.25
16	74 Sports and Youth Services	2204-00-800	GA	{4696}-Chief Minister's Special Package for Dhemaji District	---	0.36	0.74	-0.38



**Appendix 3.5: Unnecessary Re-appropriation of Funds**  
(Reference: Paragraph 3.3.4)

(₹ in crore)

Sl No.	Grant	Head of Account (Major Head to Minor Head)	GA or SSA	Sub-Head	Sub Sub-Head	Savings (-) / Excess (OS)	Re-Appropriation	Savings (-) / Excess (OSR)
1	04 Elections	2015-00-105	SSA	---	---	-0.03	0.23	-0.26
2	04 Elections	2015-00-105	GA	---	---	-1.81	0.66	-2.47
3	05 Sales Tax and Other Taxes	2040-00-001	GA	---	---	-6.27	0.06	-6.33
4	09 Transport Services	3056-00-800	GA	{ 1400 }-Government Transport Service Working Expenses - Subansiri River Passenger Services (Commercial)	[902]-Operation	-1.61	0.2	-1.81
5	12 District Administration	2053-00-093	GA	{0423}-Expenditure in Connection with Assam- Nagaland Border Disturbances	---	-0.11	0.1	-0.21
6	12 District Administration	2053-00-101	GA	---	---	-2.64	0.36	-3
7	12 District Administration	2216-01-106	GA	{1881}-Maintenance and Repairs (a) Ordinary Repairs	[194]-Other Administrative Service - Raj Bhawan	-0.07	0.75	-0.82
8	14 Police	2055-00-109	GA	{0452}-Liquor Prohibition Staff	---	-1.17	0.4	-1.57
9	14 Police	2055-00-109	GA	{0464}-Police Guards for SBI Branch	---	-1.71	0.25	-1.96
10	14 Police	2055-00-109	GA	{0457}-Establishment of Watch Post Schemes	[491]-Reimbursable from Government of India	-10.52	12	-22.52
11	14 Police	2055-00-109	GA	{0465}-Police Guards for Civil Aerodromes	---	-0.27	0.25	-0.52
12	14 Police	2055-00-109	GA	{0472}-Raising of Additional Platoons	---	-4.23	0.86	-5.09
13	14 Police	2055-00-109	GA	{0256}-Women Police	---	-1.5	2.4	-3.9
14	14 Police	2055-00-109	GA	{1015}-Checking of Bangladeshi Infiltration	[901]-Checking of Bangladeshi Infiltration	-10.44	3	-13.44
15	14 Police	2055-00-109	GA	{0145}-District Police Proper	---	-200.45	41.03	-241.48
16	14 Police	2055-00-109	GA	{0451}-Explosive Magazine Guards	---	-0.14	0.2	-0.34

Sl No.	Grant	Head of Account (Major Head to Minor Head)	GA or SSA	Sub-Head	Sub Sub-Head	Savings (-) / Excess (OS)	Re-Appropriation	Savings (-) / Excess (OSR)
17	14 Police	2055-00-109	GA	{0454}-River Police	---	-4.82	3.5	-8.32
18	14 Police	2055-00-109	GA	{0449}-New Police Stations & Outposts	---	-2.76	2	-4.76
19	14 Police	2055-00-110	GA	{0474}-Village Police/ Village Defence Organisation	---	-20.24	1	-21.24
20	14 Police	4055-00-207	GA	{0435}-Police Training College	---	-1.05	0.36	-1.41
21	15 Jails	2056-00-101	SSA	{0486}-District Jails	[600]-Movement of Prisons	-0.32	0.06	-0.38
22	20 Other Administrative Services	2070-00-107	GA	{0525}-Assam Special Reserve Force (ASRF)	---	-14.74	0.03	-14.77
23	21 Guest Houses, Government Hostels	2070-00-115	GA	{0042}-Assam House, Kolkata	---	-1.25	0.69	-1.94
24	21 Guest Houses, Government Hostels	2070-00-115	GA	{0043}-Assam House, Shillong	---	-0.53	0.28	-0.81
25	21 Guest Houses, Government Hostels	2070-00-115	GA	{0042}-Assam House, Kolkata	[106]-Assam Bhawan at Salt Lake	-1.32	0.53	-1.85
26	27 Art and Culture	2205-00-001	GA	{0658}-Directorate of Cultural Affairs	---	-0.81	0.02	-0.83
27	27 Art and Culture	2205-00-101	GA	{0668}-Non-Government Cultural Organisation	[705]-NGO Cultural Organisation	-0.03	0.3	-0.33
28	29 Medical and Public Health	2210-05-105	GA	{0741}-Gauhati Medical College, Guwahati	---	-41.53	0.42	-41.95
29	35 Information and Publicity	2220-60-101	GA	{5316}-Publicity	---	-6.07	0.46	-6.53
30	35 Information and Publicity	2220-60-102	GA	{0803}-General Information Centres	---	-0.02	0.14	-0.16
31	35 Information and Publicity	2220-60-103	GA	{0805}-Press Research and Reference Section	[816]-Pension Scheme for Journalists	-0.7	0.05	-0.75
32	39 Social Security, Welfare and Nutrition	2235-02-001	GA	{0935}-Strengthening of Administration Machinery	---	-0.07	0.05	-0.12
33	39 Social Security, Welfare and Nutrition	2235-02-101	GA	{5306}-Grants-in-aid to Various Welfare Schemes	[120]-Society for Welfare of Blind, Guwahati	-0.5	0.11	-0.61

Sl No.	Grant	Head of Account (Major Head to Minor Head)	GA or SSA	Sub-Head	Sub Sub-Head	Savings (-)/ Excess (OS)	Re-Appropriation	Savings (-)/ Excess (OSR)
34	41 Natural Calamities	2245-02-101	GA	{2660}-Gratuitous Relief (Pandemic <i>i.e.</i> , COVID-19, <i>etc.</i> )	---	0	5	-5
35	41 Natural Calamities	2245-02-101	GA	{4386}-Rehabilitation Grant (Cyclone)	---	-7.12	20	-27.12
36	41 Natural Calamities	2245-80-800	GA	{0821}-Others	---	-27.92	5	-32.92
37	49 Irrigation	2702-80-001	GA	---	---	-58.08	0.66	-58.74
38	49 Irrigation	4702-00-101	GA	{1522}-Lift Irrigation	[119]-ELIS at Sonapur (5 Points namely at Dhipuji ELIS, Goronga ELIS, Tupar Pathar ELIS, Dumdang ELIS, Ghoramara Janpung ELIS) Guwahati Division	-0.3	0.5	-0.8
39	49 Irrigation	4702-00-102	GA	{1523}-Tube Well	[340]-DTWS at Tingkhang LAC Area (5 Points), Dibrugarh Division	-0.04	0.06	-0.1
40	49 Irrigation	4702-00-796	GA	---	---	-0.06	0.08	-0.14
41	49 Irrigation	4702-00-800	GA	{0800}-Other Expenditure	[603]-Construction of Central Laboratory, Auditorium and Guest House at Koinadhara with Boundary Wall	-0.66	1	-1.66
42	49 Irrigation	4705-00-002	GA	{5474}-New CAD for Dhonsiri	[013]-New CAD for Dhonsiri	-4.71	0.68	-5.39
43	49 Irrigation	4705-00-002	GA	{5473}-Earmarked Fund	[941]-CAD for Bordikarai Irrigation Scheme	-2.79	0.32	-3.11
44	50 Other Special Areas Programmes	4575-02-001	GA	{1634}-Border Area Development Programme (Special Central Assistance)	[927]-Central Share	-0.09	0.09	-0.18
45	52 Animal Husbandry	2403-00-103	GA	{1165}-Grants-in-Aid to Assam Poultry Co-operation Ltd.	---	-0.78	1.29	-2.07
46	53 Dairy Development	2404-00-192	GA	{1196}-Processing	---	-1	0.48	-1.48
47	54 Fisheries	2405-00-001	GA	{0172}-Headquarters Establishment	---	-3.77	0.28	-4.05

Sl No.	Grant	Head of Account (Major Head to Minor Head)	GA or SSA	Sub-Head	Sub Sub-Head	Savings (-)/ Excess (OS)	Re-Appropriation	Savings (-)/ Excess (OSR)
48	54 Fisheries	2405-00-001	GA	{0143}-District Administration	---	-3.41	0.08	-3.49
49	56 Rural Development (Panchayat)	2515-00-001	GA	{0172}-Headquarters Establishment	---	-7.96	1.4	-9.36
50	56 Rural Development (Panchayat)	2515-00-101	GA	{1356}-Assistance to Panchayat Institute of Mahakuma Parishad/ Gram Panchayat Staff	[702]-Assistance to Anchalic Panchayat	-18.08	0.04	-18.12
51	63 Water Resources	4711-01-103	GA	{2855}-State Specific Scheme	[505]-Improvement of Chief Engineer's Office Complex and Lift	-0.24	0.86	-1.1
52	64 Roads and Bridges	3054-03-337	GA	{1857}-Construction Expenditure Met from Central Road Fund (Block Grant)	[927]-Central Share	-47.97	25	-72.97
53	64 Roads and Bridges	3054-80-001	GA	{1382}-Execution (General)	---	-136.73	0.38	-137.11
54	65 Tourism	3452-01-102	GA	{1427}-Tourist Information Office-cum-Transit Camp	---	-0.1	0.03	-0.13
55	74 Sports and Youth Services	2204-00-001	GA	{0172}-Headquarters Establishment	---	-7.08	0.44	-7.52
56	74 Sports and Youth Services	2204-00-800	GA	{0800}-Other Expenditure	[290]-Grants for 1000 Sports Personality	-2.86	0.25	-3.11
57	74 Sports and Youth Services	2204-00-800	GA	{0800}-Other Expenditure	[541]-Games and Athletics	-2.56	0.11	-2.67
58	74 Sports and Youth Services	2204-00-800	GA	{0800}-Other Expenditure	[548]-Other Institutes and Association	-3.13	1	-4.13
59	74 Sports and Youth Services	4202-03-800	GA	{0800}-Other Expenditure	[546]-Stadium	-3.68	0.95	-4.63
60	78 Bodoland Territorial Council	2405-00-101	SSA	{1203}-Fish and Fish Seed Farming	---	-3.04	0.11	-3.15
61	78 Bodoland Territorial Council	2405-00-109	SSA	{1216}-Fisheries Extension Service	---	-0.08	0.02	-0.1

### Appendix 3.6: Excess Expenditure of Previous Years Requiring Regularisation

(Reference: Paragraph 3.3.6.3)

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant No./Appropriation	Amount of excess	Status of discussion by Public Accounts Committee (PAC)
2005-06	2-Grants 2-Appropriations	Revenue Voted-47 Capital Voted-67 Revenue Charged-6 and 14	2.45	Partly recommended for regularisation. Act awaited.
2006-07	4-Grants 2-Appropriations	Revenue Voted-30 Capital Voted-54, 58 and 60 Revenue Charged-8 and 12	80.61	
2007-08	9-Grants 2-Appropriations	Revenue Voted-4, 40, 42 and 65 Capital Voted-31, 34, 59, 60 and 70 Revenue Charged-Head of State and 6	113.24	
2008-09	6-Grants 2-Appropriations	Revenue Voted-4, 40 and 72 Capital Voted-60, 76 and 77 Revenue Charged-Head of State and 39	108.41	
2009-10	3-Grants	Revenue Voted- 40 and 47 Capital Voted- 60	10.18	
2010-11	1-Grant 1-Appropriation	Revenue Voted-40 Revenue Charged-15	4.27	
2011-12	5-Grants 2-Appropriations	Revenue Voted-22, 23, 47 and 62 Capital Voted-78 Revenue Charged-12 Capital Charged-63	915.14	
2012-13	4-Grants	Revenue Voted-13, 23 and 47 Capital Voted-78	1195.60	
2013-14	5-Grants	Revenue Voted-23, 40 and 64 Capital Voted-55 and 78	1499.89	
2014-15	5-Grants 1-Appropriation	Revenue Voted-23 30 and 72 Capital Voted-55 and 78 Capital Charged- Public Debt and Servicing of Debt	3801.63	
2015-16	3 Grants	Revenue Voted – 30 Capital Voted – 76 and 77	243.77	
2016-17	5 Grants	Revenue Voted – 30 and 64 Capital Voted – 34, 76 and 77	1348.44	
2017-18	2 Grants	Revenue Voted – 78 Capital Voted - 78	264.47	
2018-19	3 - Grants	Revenue Voted - 23 Capital Voted - 76 & 78	739.11	
2019-20	2 - Grants	Revenue Voted - 23 Capital Voted - 78	1,159.23	
<b>Total</b>			<b>11,486.44</b>	

### Appendix 3.7: Grants (at Segment level) with Savings of ₹ 100 crore and above

(Reference: Paragraph 3.4.1)

(₹ in crore)

Sl No	Grant	Segment	Total Grant/ Appropriation	Expenditure	Savings(-)
1	05 Sales Tax and Other Taxes	Revenue-Voted	457.06	326.99	-130.07
2	07 Stamps and Registration	Revenue-Voted	188.75	51.26	-137.49
3	09 Transport Services	Capital-Voted	163.26	45.72	-117.54
4		Revenue-Voted	481.72	368.46	-113.26
5	11 Secretariat and Attached Offices	Revenue-Voted	1,204.47	981.2	-223.27
6	12 District Administration	Revenue-Voted	545.17	332.7	-212.47
7	14 Police	Revenue-Voted	4,971.12	4,102.25	-868.87
8		Capital-Voted	229.37	35.3	-194.07
9	17 Administrative and Functional Buildings	Capital-Voted	282.44	83.26	-199.18
10	19 Vigilance Commission and Others	Revenue-Voted	715.41	317.19	-398.22
11	25 Miscellaneous General Services	Capital-Voted	377.5	210.39	-167.11
12		Revenue-Voted	6,907.94	2,255.71	-4,652.23
13	26 Education (Higher)	Revenue-Voted	3,106.55	2,444.20	-662.35
14	29 Medical and Public Health	Capital-Voted	1,226.58	504.92	-721.66
15		Revenue-Voted	7,213.83	5,536.10	-1,677.73
16	30 Water Supply and Sanitation	Capital-Voted	2,267.71	1,545.62	-722.09
17		Revenue-Voted	662.86	474.93	-187.93
18	31 Urban Development (Town and Country Planning)	Revenue-Voted	780.19	490.02	-290.17
19	34 Urban Development (Municipal Administration)	Revenue-Voted	1,500.35	358.32	-1,142.03
20	36 Labour and Employment	Revenue-Voted	247.1	145.31	-101.79
21	37 Food Storage and Warehousing	Revenue-Voted	1,356.25	638.03	-718.22
22	38 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes, etc.	Revenue-Voted	1,920.65	398.18	-1,522.47
23	39 Social Security, Welfare and Nutrition	Revenue-Voted	3,107.63	2,133.80	-973.83
24	41 Natural Calamities	Revenue-Voted	2,646.68	1,250.59	-1,396.09
25	44 North Eastern Council Schemes	Capital-Voted	1,909.86	216.76	-1,693.10

Sl No	Grant	Segment	Total Grant/ Appropriation	Expenditure	Savings(-)
26	48 Agriculture	Capital-Voted	363.52	180.68	-182.84
27		Revenue-Voted	2,043.85	1,256.35	-787.5
28	49 Irrigation	Capital-Voted	1,143.49	323.65	-819.84
29		Revenue-Voted	576.16	467.6	-108.56
30	52 Animal Husbandry	Revenue-Voted	380.05	262.56	-117.49
31	55 Forestry and Wild Life	Revenue-Voted	995.27	561.95	-433.32
32	56 Rural Development (Panchayat)	Revenue-Voted	2,212.60	1,605.40	-607.2
33	57 Rural Development	Revenue-Voted	6,394.37	3,543.21	-2,851.16
34	59 Village and Small Industries, Sericulture and Weaving	Revenue-Voted	298.58	186.05	-112.53
35	62 Power (Electricity)	Capital-Voted	2,470.76	330.43	-2,140.33
36		Revenue-Voted	1,960.05	1,354.84	-605.21
37	63 Water Resources	Revenue-Voted	387.92	277.54	-110.38
38		Capital-Voted	660.7	369.15	-291.55
39	64 Roads and Bridges	Capital-Voted	9,824.27	7,323.00	-2,501.27
40		Revenue-Voted	1,600.57	1,031.15	-569.42
41	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	Revenue-Voted	594.41	376.95	-217.46
42	67 Horticulture	Revenue-Voted	249.57	93.28	-156.29
43	71 Education (Elementary, Secondary, etc.)	Capital-Voted	354.74	18.1	-336.64
44		Revenue-Voted	14,737.96	11,850.05	-2,887.91
45	73 Urban Development (Guwahati Development Department)	Capital-Voted	688.1	117.58	-570.52
46		Revenue-Voted	442.05	50.46	-391.59
47	76 Karbi Anglong Autonomous Council	Revenue-Voted	1,402.06	1,128.67	-273.39
48	77 North Cachar Hills Autonomous Council	Revenue-Voted	727.34	551.56	-175.78
49	78 Bodoland Territorial Council	Revenue-Voted	3,008.29	2,306.96	-701.33
50	PD Public Debt and Servicing of Debt	Revenue-Charged	6,162.98	5,299.18	-863.8
	<b>Total</b>		<b>1,04,150.11</b>	<b>66,113.56</b>	<b>-38,036.60</b>

**Appendix 3.8: Heads with Variation Beyond PAC Specified Limits  
and Status of Explanation  
(Reference: Paragraph 3.4.1.1)**

Sl. No.	Grant / Appropriation	Total Heads	Heads Requiring Explanation	Heads where Explanation was given
1	01 State Legislature	15	9	-
2	02 Council of Ministers	6	5	-
3	03 Administration of Justice	45	32	15
4	04 Elections	18	9	-
5	05 Sales Tax and Other Taxes	6	3	-
6	06 Land Revenue	36	21	1
7	07 Stamps and Registration	9	7	-
8	08 Excise and Prohibition	7	2	-
9	09 Transport Services	100	55	-
10	10 Other Fiscal Services	3	1	1
11	11 Secretariat and Attached Offices	50	35	-
12	12 District Administration	55	36	-
13	13 Treasury and Accounts Administration	13	10	2
14	14 Police	106	76	62
15	15 Jails	17	14	14
16	16 Printing and Stationery	7	6	6
17	17 Administrative and Functional Buildings	37	23	-
18	18 Fire Services	14	8	-
19	19 Vigilance Commission and Others	17	12	-
20	20 Other Administrative Services	14	9	9
21	21 Guest Houses, Government Hostels	14	14	1
22	22 Administrative Training	12	10	-
23	23 Pension	14	11	-
24	24 Aid Materials	1	-	-
25	25 Miscellaneous General Services	44	31	-
26	26 Education (Higher)	111	70	-
27	27 Art and Culture	138	98	3
28	28 State Archives	2	1	1
29	29 Medical and Public Health	214	158	7
30	30 Water Supply and Sanitation	35	26	-
31	31 Urban Development (Town and Country Planning)	27	17	-
32	32 Housing Schemes	4	3	3
33	33 Residential Buildings	3	2	-
34	34 Urban Development (Municipal Administration)	28	25	-
35	35 Information and Publicity	24	10	-
36	36 Labour and Employment	73	41	12
37	37 Food Storage and Warehousing	33	18	-
38	38 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes, etc.	217	175	-
39	39 Social Security, Welfare and Nutrition	134	74	-
40	40 Social Security and Welfare (Freedom Fighter)	2	1	-
41	41 Natural Calamities	21	21	-
42	42 Other Social Services	12	11	1
43	43 Co-operation	18	10	8
44	44 North Eastern Council Schemes	257	222	-
45	45 Census, Surveys and Statistics	20	10	-
46	46 Weights and Measures	7	4	-



Sl. No.	Grant / Appropriation	Total Heads	Heads Requiring Explanation	Heads where Explanation was given
47	47 Trade Adviser	1	1	-
48	48 Agriculture	74	33	-
49	49 Irrigation	161	54	53
50	50 Other Special Areas Programmes	10	7	-
51	51 Soil and Water Conservation	27	16	15
52	52 Animal Husbandry	53	45	-
53	53 Dairy Development	23	14	14
54	54 Fisheries	27	15	15
55	55 Forestry and Wild Life	77	49	-
56	56 Rural Development (Panchayat)	27	21	-
57	57 Rural Development	32	22	-
58	58 Industries	58	45	45
59	59 Village and Small Industries, Sericulture and Weaving	77	41	37
60	60 Cottage Industries	11	10	5
61	61 Mines and Minerals	13	9	-
62	62 Power (Electricity)	34	26	-
63	63 Water Resources	44	31	-
64	64 Roads and Bridges	68	54	-
65	65 Tourism	48	24	-
66	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	26	21	-
67	67 Horticulture	11	9	-
68	69 Scientific Services and Research	48	22	-
69	70 Hill Areas	14	13	-
70	71 Education (Elementary, Secondary, etc.)	116	68	10
71	72 Social Security and Welfare	2	1	-
72	73 Urban Development (Guwahati Development Department)	35	33	-
73	74 Sports and Youth Services	42	30	-
74	75 Information and Technology	26	15	15
75	76 Karbi Anglong Autonomous Council	186	102	-
76	77 North Cachar Hills Autonomous Council	161	84	-
77	78 Bodoland Territorial Council	248	118	-
78	C1 Public Service Commission	1	1	-
79	C2 Head of State	18	7	7
80	PD Public Debt and Servicing of Debt	186	13	-
	<b>Total</b>	<b>4,025</b>	<b>2,490</b>	<b>362</b>

**Appendix 4.1: Department-wise List of Outstanding Utilisation  
Certificates for the Grants provided up to the Year 2019-20**  
(Reference: Paragraph 4.3)

(₹ in crore)

Sl. No.	Name of the Department	No. of UCs	Amount
1	Administrative Reforms and Training	3	29.99
2	Agriculture	187	1,513.81
3	Animal Husbandry	18	22.30
4	Assembly Secretariat	71	1.43
5	Border Development	2	5.53
6	Cooperation	62	33.78
7	Cultural Affairs	409	184.13
8	Dairy Development	29	27.34
9	Education (General)	4,220	3,235.07
10	Education (Technical)	25	3.56
11	Election	2	0.22
12	Excise	1	0.33
13	Finance (Economic Affairs)	165	240.11
14	Finance (Taxation)	409	707.67
15	Finance	24	1,351.70
16	Fishery	140	36.43
17	Food, Civil Supplies & Consumer Affairs	13	61.80
18	Forest	4	3.48
19	General Administration	224	112.66
20	Guwahati Development	169	902.50
21	Governor Secretariat	14	0.99
22	Handloom & Textiles	56	73.12
23	Health & Family Welfare	280	5,867.63
24	Hills Areas	113	153.45
25	Home	48	213.80
26	Horticulture	15	83.85
27	Industries and Commerce	78	250.98
28	Information Technology	28	82.79
29	Irrigation	2	101.70
30	Information and Public Relation	4	0.41
31	Judicial	13	23.39
32	Labour & Employment	35	237.69
33	Labour welfare	2	15.53
34	Welfare of Minorities & Development	66	371.62

Sl. No.	Name of the Department	No. of UCs	Amount
35	Municipal Administration	88	554.18
36	Power	9	138.45
37	Panchayat & Rural Development	102	4,572.61
38	Transformation & Development	658	933.16
39	Political	23	24.89
40	Public Health Engineering	14	828.66
41	Public Works	21	4,113.63
42	Revenue & Disaster Management	153	24.71
43	Revenue	1,088	415.61
44	Rural Development	65	1,897.49
45	Science & Technology	53	23.86
46	Secretariat Administration	178	2,160.78
47	Sericulture	213	89.16
48	Social Welfare	751	2,184.03
49	Sports & Youth Welfare	165	140.16
50	Tourism	121	134.03
51	Transport	22	114.65
52	Urban Development (Town & Country Planning)	136	1,251.36
53	Urban Development	133	354.88
54	Water Resources	4	384.11
55	Welfare of Plain Tribes and Backward Classes	789	3,338.29
<b>Total</b>		<b>11,717</b>	<b>39,629.49</b>

## Appendix 4.2: Outstanding DCC Bills against the drawal of AC Bills up to 2020-21

(Reference: Paragraph 4.4)

Sl. No	Name of the Department	No. of Outstanding DCC bills	Amount (in crore)
1	Administrative Reforms and Training	1	0.00049
2	Agriculture	3	0.26018
3	Animal Husbandry	4	0.2246
4	Assam Public Service Commission	9	0.69222
5	Assembly Secretariat	9	0.14568
6	Cooperation	1	0.0015
7	Cultural Affairs	27	2.23707
8	Development of Border Areas	32	36.4777
9	Education (General)	35	85.1174
10	Election	211	125.888
11	Excise	1	0.002
12	Finance (Taxation)	12	4.2672
13	Finance	21	2.56184
14	Food, Civil Supplies & Consumer Affairs	2	26.0266
15	General Administration	138	25.014
16	Governor Secretariat	2	0.20757
17	Health & Family Welfare	24	106.128
18	Hill Areas	9	2.78768
19	Home	246	100.99
20	Industries and Commerce	5	7.93284
21	Information And Public Relations	9	0.06002
22	Judicial	56	0.62788
23	Labour & Employment	3	0.0013
24	Labour Welfare	4	0.06632
25	Panchayat & Rural Development	19	102.827
26	Pension & Public Grievances	4	0.06632
27	Transformation & Development	105	45.3077
28	Political	42	1.57648
29	Public Health Engineering	2	0.0004
30	Public Works	29	0.1376
31	Revenue & Disaster Management	11	0.9047
32	Revenue	306	35.1448
33	Secretariat Administration	125	58.4657
34	Social Welfare	19	37.5525
35	Sports & Youth Welfare	3	22.2648
36	Tourism	42	8.54314
37	Transport	8	148.86
38	Water Resources	46	0.12682
39	Welfare of Plain Tribes and Backward Classes	23	61.3497
<b>Total</b>		<b>1,648</b>	<b>1,050.84575</b>

**Appendix 4.3: Statement showing details of pendency in finalisation  
Accounts by various Bodies and Authorities  
(Reference: Paragraph 4.12)**

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	<b>Agriculture</b>	Assam Agricultural University (AAU), Jorhat	2017-18 to 2020-21	4
2		Assam Rural Infrastructure & Agriculture Services (ARIAS) Society	2019-20 to 2020-21	2
3		Assam State Agricultural Marketing Board (ASAMB)	2018-19 to 2020-21	3
4		Assam State Seed Certification Agency (ASSCA)	2016-17 to 2020-21	5
5	<b>Art &amp; Culture</b>	Shrimanta Sankardev Kalakhetra Society (SSKS)	2017-18 to 2020-21	4
6	<b>Education (Elementary)</b>	Sarba Siksha Abhiyan, Guwahati	2020-21	1
7	<b>Education (Higher)</b>	Anandaram Borooah Institute of Language, Art & Culture, Guwahati	2018-19 to 2020-21	3
8		Assam Science & Technology University, Guwahati	2019-20 to 2020-21	2
9		Bodoland University, Kokrajhar	2017-18 to 2020-21	4
10		Cotton College State University, Guwahati	2020-21	1
11		Dibrugarh University, Dibrugarh	2020-21	1
12		Gauhati University	2018-19 to 2020-21	3
13		Krishna Kanta Handique State Open University	2018-19 to 2020-21	3
14		Kumar Bhaskar Varma Sanskrit & Ancient Studies University, Nalbari	2020-21	1
15		Rashtriya Uchhatar Siksha Abhiyan, Guwahati	2007-08 to 2020-21	14
16		Assam Institute of Management, Guwahati	2020-21	1
17	<b>Education (Secondary)</b>	Rashtriya Madhyamik Siksha Abhiyan, Guwahati	2018-19 to 2020-21	3
18	<b>Environment &amp; Forest</b>	Assam Project Forest and Biodiversity Conservation (APFBC)	2019-20 to 2020-21	2
19		Assam State Bio-Diversity Boards(ASBB)	2018-19 to 2020-21	3
20		Compensatory Afforestation fund Management and Planning Authority (CAMPA)	2018-19 to 2020-21	3
21		State Pollution Control Board, Assam (SPCB)	2011-12 to 2020-21	10
22		<b>Handloom Textile &amp; Sericulture</b>	Assam Apex Weavers & Artisan Co-operative Federation Limited Guwahati	2016-17 to 2020-21
23	Assam Khadi & Village Industries Board		2014-15 to 2020-21	7
24	<b>Health &amp; Family Welfare</b>	Assam State AIDS Control Society, Guwahati	2019-20 to 2020-21	2
25		Assam Arogya Nidhi, Guwahati	2017-18 to 2020-21	4

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
26		MS, Hospital Management Society, AMCH, Dibrugarh	2018-19 to 2020-21	3
27		MS, Hospital Management Society, Baksa	2018-19 to 2020-21	3
28		MS, Hospital Management Society, BMCH, Barpeta	2018-19 to 2020-21	3
29		MS, Hospital Management Society, Bongaigaon	2019-20 to 2020-21	2
30		MS, Hospital Management Society, CH, Barpeta	2018-19 to 2020-21	3
31		MS, Hospital Management Society, CH, Darrang, Mangaldoi	2020-21	1
32		MS, Hospital Management Society, CH, Diphu	2018-19 to 2020-21	3
33		MS, Hospital Management Society, CH, Golaghat	2018-19 to 2020-21	3
34		MS, Hospital Management Society, CH, Haflong	2019-20 to 2020-21	2
35		MS, Hospital Management Society, CH, Hailakandi	2007-08 to 2020-21	14
36		MS, Hospital Management Society, CH, Karimganj	2007-08 to 2020-21	14
37		MS, Hospital Management Society, CH, Morigaon	2007-08 to 2020-21	14
38		MS, Hospital Management Society, CH, Nagaon	2018-19 to 2020-21	3
39		MS, Hospital Management Society, CH, North Lakhimpur	2007-08 to 2020-21	14
40		MS, Hospital Management Society, CH, Sivasagar	2007-08 to 2020-21	14
41		MS, Hospital Management Society, CH, Tejpur, Sonitpur	2007-08 to 2020-21	14
42		MS, Hospital Management Society, CH, Tinsukia	2007-08 to 2020-21	14
43		MS, Hospital Management Society, Chirang	2018-19 to 2020-21	3
44		MS, Hospital Management Society, Dhemaji	2018-19 to 2020-21	3
45		MS, Hospital Management Society, Dhubri	2017-18 to 2020-21	4
46		MS, Hospital Management Society, GMCH, Guwahati	2017-18 to 2020-21	4
47		MS, Hospital Management Society, Goalpara	2019-20 to 2020-21	2
48		MS, Hospital Management Society, JMCH, Jorhat	2017-18 to 2020-21	4
49		MS, Hospital Management Society, Kokrajhar	2018-19 to 2020-21	3
50		MS, Hospital Management Society, Regional Dental College, Guwahati	2019-20 to 2020-21	2
51		MS, Hospital Management Society, SMCH, Silchar	2018-19 to 2020-21	3
52		MS, Hospital Management Society, TMCH, Tezpur	2019-20 to 2020-21	2

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
53		MS, Hospital Management Society, Udalguri	2018-19 to 2020-21	3
54		MS, Hospital Management Society, CH, Nalbari	2007-08 to 2020-21	14
55		National Health Mission, Guwahati	2020-21	1
56		Srimanta Sankaradeva University of Health Science	2019-20 to 2020-21	2
57	<b>Hill Areas</b>	Karbi Anglong Autonomous Council, Diphu	2018-19 to 2020-21	3
58		North Cachar Hills Autonomous Council, Haflong	2019-20 to 2020-21	2
59	<b>Home</b>	Assam Human Rights Commission	2017-18 to 2020-21	4
60	<b>Labour &amp; Welfare</b>	Assam Building & Other Construction Workers Welfare Board, Guwahati	2019-20 to 2020-21	2
61		Assam Tea Employees Provident Fund Organisation	2020-21	1
62	<b>Legislative</b>	Assam State Legal Services Authority	2017-18 to 2020-21	4
63	<b>Welfare of Minorities and Development</b>	Assam Minority Development Board, Guwahati	2020-21	1
64	<b>Public Works</b>	Assam State Road Board (ASRB)	2017-18 to 2020-21	4
65		DRDA, Chirang	2019-20 to 2020-21	2
66		DRDA, Kokrajhar	2019-20 to 2020-21	2
67		DRDA, KAAC, Diphu	2016-17 to 2020-21	5
68		DRDA, Udalguri	2016-17 to 2020-21	5
69		DRDA, Haflong	2016-17 to 2020-21	5
70		DRDA, Baksa	2015-16 to 2020-21	6
71	<b>Science &amp; Technology</b>	Assam Energy Development Agency	2015-16 to 2020-21	6
72		Assam Science Technology & Environment Council	2018-19 to 2020-21	3
73	<b>Skill Employment &amp; Entrepreneurship</b>	Assam Skill Development Management (erstwhile Employment Generation Management), Guwahati	2019-20 to 2020-21	2
74	<b>Soil Conservation</b>	State Level Nodal Agency (IWMP)	2019-20 to 2020-21	2
75		Assam State Commission for Child Rights	2018-19 to 2020-21	3
76	<b>Social Welfare</b>	Assam State Social Welfare Board, Guwahati	2019-20 to 2020-21	2
77		State Child Protection Society, Guwahati	2020-21	1
78	<b>Sports &amp; Youth Welfare</b>	Sports Authority of Assam, Guwahati	2010-11 to 2020-21	11
79	<b>Transformation &amp; Development</b>	Omeo Kumar Das Institute of Social Change & Development	2020-21	1
80	<b>Water Resources</b>	Flood and River Erosion Management Agency	2018-19 to 2020-21	3
81		Deori Autonomous Council	2009-10 to 2020-21	12
82		Adivasi Development Council	2009-10 to 2020-21	12
83	<b>WPT&amp;BC</b>	Amri Karbi Development Council	2009-10 to 2020-21	12
84		Assam Tribal Development Authority, Guwahati	2018-19 to 2020-21	3

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
85		Barak Valley Hill Tribes Development Council	2009-10 to 2020-21	12
86		Bishnupriya Manipuri Development Council	2009-10 to 2020-21	12
87		Bodoland Territorial Council	2020-21	1
88		Chutia Development Council	2009-10 to 2020-21	12
89		Gorkha Development Council	2009-10 to 2020-21	12
90		Koch Rajbongashi Development Council	2009-10 to 2020-21	12
91		Maimal Development Council.	2009-10 to 2020-21	12
92		Manipuri Development Council	2009-10 to 2020-21	12
93		Mech Kachari Development Council	2009-10 to 2020-21	12
94		Mising Autonomous Council	2009-10 to 2020-21	12
95		Moran Development Council	2009-10 to 2020-21	12
96		Moria Development Council	2009-10 to 2020-21	12
97		Mottok Development Council	2009-10 to 2020-21	12
98		Nath Yogi Development Council	2009-10 to 2020-21	12
99		Rabha Hasong Autonomous Council	2009-10 to 2020-21	12
100		Sadharanjati Development Council	2009-10 to 2020-21	12
101		Sarania Kachari Development Council	2009-10 to 2020-21	12
102		Singph (Man Tai) Development Council	2009-10 to 2020-21	12
103		Sonowal Kachari Autonomous Council	2009-10 to 2020-21	12
104		T.G & Ex-Tea Garden Development Council	2009-10 to 2020-21	12
105		Thengal Kachari Autonomous Council	2009-10 to 2020-21	12
106		Tia Ahom Development Council	2009-10 to 2020-21	12
107		Tiwa Autonomous Council	2009-10 to 2020-21	12
<b>Total</b>				<b>649</b>



**Appendix 4.4: Statement showing details of pendency in finalisation of  
Accounts by PSUs  
(Reference: Paragraph 4.13)**

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	Agriculture	Assam Seeds Corporation Limited	2017-18 to 2020-21	4
2		Assam Agro-Industries Development Corporation Limited	2010-11 to 2020-21	11
3		Assam Food & Civil Supplies Corporation Limited	2019-20 to 2020-21	2
4	Animal Husbandry	Assam Live Stock and Poultry Corporation Limited	2018-19 to 2020-21	3
5	Co-operation	Assam State Warehousing Corporation	2017-18 to 2020-21	4
6	Cultural Affairs	Assam State Film (Finance & Development) Corporation Ltd.	2016-17 to 2020-21	5
7	Elementary Education	Assam State Text Book Production & Publication Corporation Ltd	1996-97 to 2020-21	25
8	Finance	Assam Financial Corporation	2020-21	1
9	Fisheries	Assam Fisheries Development Corporation Limited	2018-19 to 2020-21	3
10	Handloom Textile & Sericulture	Assam Government Marketing Corporation Limited	2015-16 to 2020-21	6
11	Home	Assam Police Housing Corporation Ltd.	2020-21	1
12	Hill Areas	Assam Hills Small Industries Development Corporation Limited	2001-02 to 2020-21	20
13	Industries & Commerce	Assam Small Industries Development Corporation Limited	2015-16 to 2020-21	6
14		Assam Tea Corporation Limited	2015-16 to 2020-21	6
15		Assam State Fertilisers and Chemicals Limited	2012-13 to 2020-21	9
16		Ashok Paper Mill (Assam) Limited	2019-20 to 2020-21	2
17		Assam Industrial Development Corporation Limited	2020-21	1
18		Assam Spun Silk Mills Limited	2014-15 to 2020-21	7
19		Assam Tanneries Limited	1982-83 to 2020-21	39
20		Cachar Sugar Mills Limited	2014-15 to 2020-21	7
21		Assam Polytex Limited	1988-89 to 2020-21	33
22		Assam Conductors and Tubes Limited	2015-16 to 2020-21	6
23		Industrial Papers (Assam) Limited	2001-02 to 2020-21	20
24		Assam Power Loom Development Corporation Limited	1994-95 to 2020-21	27
25		Pragjyotish Fertilisers and Chemicals Limited	2016-17 to 2020-21	5
26		Assam Syntex Limited	2019-20 to 2020-21	2
27		Fertichem Limited	2019-20 to 2020-21	2
28		Assam State Weaving and Manufacturing Company Limited	2019-20 to 2020-21	2
29	Information Technology	Assam Electronics Development Corporation Limited	2017-18 to 2020-21	4
30		Amtron Informatics (India) Limited	2016-17 to 2020-21	5

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
31	Irrigation	Assam State Minor Irrigation Development Corporation Limited	2012-13 to 2020-21	9
32	Mines & Minerals	Assam Mineral Development Corporation Limited	2019-20 to 2020-21	2
33		Assam Meghalaya Mineral Development Corporation Limited	1984-85 to 2020-21	37
34	Minority Development	Assam Minorities Development & Finance Corporation Ltd	1998-99 to 2020-21	23
35	Soil Conservation	Assam Plantation Crop Development Corporation Limited	1991-92 to 2011-12 & 2014-15 to 2020-21	28
36	Transport	Assam State Transport Corporation	2019-20 to 2020-21	2
37	Tourism	Assam Tourism Development Corporation	2019-20 to 2020-21	2
38	WPT & BC	Assam State Development Corporation for SC Ltd	2017-18 to 2020-21	4
39		Assam State Development Corporation for OBC Ltd	2019-20 to 2020-21	2
40		Assam Plain Tribes Development Corporation Ltd	2020-21	1
<b>Total</b>				<b>378</b>

### Appendix 4.5: Department-wise/duration-wise/category-wise breakup of the cases of theft, misappropriation, defalcation, etc.

(Cases where final action was pending at the end of 31 March 2021)

(Reference to Paragraph: 4.15)

(₹ in lakh)

Sl. No.	Name of the Department/ Directorate	Upto 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total		Theft cases		Misappropriation/ Loss to Government	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A	N	A	N	A
1	Agriculture	0	0	3	22.11	11	215.82	14	127.06	2	2.84	2	10.02	32	377.85	1	1.51	31	376.34
2	Animal Husbandry & Veterinary	4	262.18	4	40.73	8	116.78	0	0	2	9.22	2	1.14	20	430.05	2	14.18	18	415.87
3	Administrative Reform & Training	1	115.81	0	0	0	0	0	0	0	0	0	0	1	115.81	0	0	1	115.81
4	Border Protection and Development	0	0	0	0	1	22.41	0	0	0	0	0	0	1	22.41	0	0	1	22.41
5	Co-operation	0	0	1	18.13	5	58.74	10	495.99	1	1.18	0	0	17	574.04	0	0	17	574.04
6	Cultural Affairs	0	0	1	89.72	0	0	0	0	0	0	0	0	1	89.72	0	0	1	89.72
7	Dairy Development	0	0	1	301.00	0	0	0	0	0	0	0	0	1	301.00	0	0	1	301.00
8	General Administration (DCs)	30	1087.04	9	844.91	2	14.10	6	69.68	0	0	0	0	47	2015.73	0	0	47	2015.73
9	Education (Elementary)	2	10.56	13	716.25	1	1.23	0	0	0	0	0	0	16	728.04	1	0.37	15	727.67
10	Education (Secondary)	1	58.33	5	123.83	0	0	0	0	0	0	0	0	6	182.16	0	0	6	182.16
11	Education (Higher)	2	181.95	4	1016.85	1	1.75	0	0	0	0	0	0	7	1200.55	0	0	7	1200.55
12	Fisheries	1	0.60	0	0	0	0	2	1.55	0	0	0	0	3	2.15	1	0.75	2	1.40
13	Food & Civil Supplies	2	6.14	6	234.75	0	0	0	0	0	0	0	0	8	240.89	0	0	8	240.89
14	Handloom & Textile	3	1.05	2	11.65	2	9.10	2	1.20	4	163.86	0	0	13	186.86	4	9.59	9	177.27
15	Health and Family Welfare	13	367.85	32	928.35	2	35.26	0	0	0	0	0	0	47	1331.46	0	0	47	1331.46
16	Hill Areas	2	10.40	13	250.22	3	47.93	0	0	0	0	0	0	18	308.55	0	0	18	308.55
17	Home (Police)	4	14.14	0	0	0	0	0	0	0	0	0	0	4	14.14	0	0	4	14.14
18	Home (Jail)	1	0.28	0	0	0	0	0	0	0	0	0	0	1	0.28	0	0	1	0.28
19	Industries and Commerce	1	67.10	3	68.94	1	505.19	0	0	0	0	0	0	5	641.23	0	0	5	641.23
20	Information & Public Relations	0	0	0	0	1	0.24	0	0	0	0	0	0	1	0.24	0	0	1	0.24
21	Irrigation	2	21.18	4	278.74	6	76.22	0	0	0	0	0	0	12	376.14	4	16.78	8	359.36

Appendices

Sl. No.	Name of the Department/ Directorate	Upto 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total		Theft cases		Misappropriation/ Loss to Government	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A	N	A	N	A
22	Skill, Employment & Entrepreneurship Department	3	314.00	1	0.05	0	0	0	0	0	0	0	0	4	314.05	0	0	4	314.05
23	Legal Metrology	0	0	0	0	1	0.13	0	0	0	0	0	0	1	0.13	0	0	1	0.13
24	Panchayat & Rural Development	0	0	1	12.65	1	14.86	0	0	0	0	0	0	2	27.51	0	0	2	27.51
25	Public Health Engineering	1	293.50	0	0	0	0	0	0	0	0	0	0	1	293.50	0	0	1	293.50
26	Public Works	5	606.32	11	2311.28	1	2.18	0	0	0	0	0	0	17	2919.78	0	0	17	2919.78
27	General Administration {SDO (Civil)}	0	0	1	60.58	0	0	0	0	0	0	0	0	1	60.58	0	0	1	60.58
28	Sericulture	4	20.17	2	3.69	3	3.27	0	0	0	0	0	0	9	27.13	0	0	9	27.13
29	Social Welfare	7	350.91	9	42.36	0	0	0	0	0	0	0	0	16	393.27	1	4.75	15	388.52
30	Urban Development	0	0	1	7.00	1	43.56	0	0	0	0	0	0	2	50.56	0	0	2	50.56
31	Water Resources	0	0	3	49.84	1	11.93	0	0	0	0	0	0	4	61.77	3	43.46	1	18.31
32	WPT&BC	8	120.33	3	116.12	0	0	0	0	0	0	0	0	11	236.45	1	0	10	236.45
33	WPT&BC (BTC)	5	69.97	7	92.58	1	0.85	0	0	0	0	0	0	13	163.40	1	6.00	12	157.40
<b>Total</b>		<b>102</b>	<b>3979.81</b>	<b>140</b>	<b>7642.33</b>	<b>53</b>	<b>1181.55</b>	<b>34</b>	<b>695.48</b>	<b>9</b>	<b>177.1</b>	<b>4</b>	<b>11.16</b>	<b>342</b>	<b>13687.43</b>	<b>19</b>	<b>97.39</b>	<b>323</b>	<b>13590.04</b>

N-number; A-amount. Source: Inspection Reports.