

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 (All India Average:382)	Per sq km		398			
4.	Literacy (All India Average:73.0)	Per cent		72.2			
5.	Gross State Domestic Product (GSDP) 2021-22 at current prices	In crore		4,33,925 (Q.E)			
6.	Per capita NSDP of the State, 2021-22	In ₹		1,23,138			
7.	Population Below Poverty Line (BPL) 2011-12 (All India Average:21.92 per cent)	Per cent		31.98			
8.	Infant mortality (All India Average = 30 per 1000 live births) (2019)	Per 1000 live births		40			
9.	Life Expectancy at birth (in 2014-18) (All India Average: 69.4)	In years		66.9			
B. Financial Data							
	Particulars	Compound Annual Growth Rate (%)					
		CAGR (2012-13 to 2020-21)		CAGR (2016-17 to 2020-21)		Growth 2020-21 to 2021-22	
		NE&HS*	Assam	NE&HS*	Assam	NE&HS*	Assam
a.	Revenue Receipts	12.03	9.81	7.14	7.16	18.08	22.98
b.	Tax Revenue	11.16	9.57	6.52	9.13	19.62	14.00
c.	Non-tax Revenue	7.58	2.01	3.86	(-)9.66	2.90	23.46
d.	Total Expenditure	12.77	11.51	8.18	8.60	16.14	33.47
e.	Capital Expenditure	13.90	19.13	7.91	20.10	28.31	62.00
f.	Revenue Expenditure on Education	11.62	9.80	8.70	6.74	8.28	9.95
g.	Revenue Expenditure on Health	17.56	16.57	14.44	16.01	18.04	14.21
h.	Revenue Expenditure on Salary and Wages	10.43	9.22	9.24	8.71	7.53	7.80
i.	Revenue Expenditure on Pension	18.50	18.51	15.03	11.71	25.75	66.75

*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	2017-18	2018-19	2019-20	2020-21	2021-22
Part A: Receipts					
1. Revenue Receipts (i + ii + iii)	54,130.94 (86.50)	63,479.16 (84.37)	64,495.08 (80.73)	64,902.19 (78.34)	79,815.19 (80.15)
(i) Tax Revenue (a + b)	35,517.06 (65.61)	41,140.70 (64.81)	38,250.13 (59.31)	35,762.93 (55.10)	47,683.65 (59.74)
(a) Own Tax Revenue	13,215.52 (24.41)	15,924.85 (25.09)	16,528.69 (25.63)	17,133.61 (26.40)	19,533.10 (40.96)
State Goods and Services Tax (SGST)	4,077.67 (30.86)	8,393.04 (52.70)	8,755.30 (52.97)	8,549.02 (49.90)	10,579.56 (54.16)
Taxes on Agricultural Income	13.52 (0.10)	7.85 (0.05)	6.87 (0.04)	(-38.00) (-0.22)	-0.62 (0.00)
Taxes on Sales, Trade, etc.	6,373.00 (48.22)	4,698.74 (29.51)	4,480.96 (27.11)	5,070.97 (29.60)	4,866.68 (24.92)
Taxes and duties on Electricity	60.19 (0.46)	72.75 (0.46)	194.57 (1.18)	197.59 (1.15)	337.91 (1.73)
State Excise	1,095.16 (8.29)	1,399.84 (8.79)	1,650.03 (9.98)	2,039.94 (11.91)	1,939.07 (9.93)
Taxes on Vehicles	646.96 (4.90)	765.01 (4.80)	815.82 (4.94)	723.98 (4.23)	978.21 (5.01)
Stamps and Registration fees	239.17 (1.81)	240.72 (1.51)	292.65 (1.77)	280.75 (1.64)	439.46 (2.25)
Land Revenue	219.39 (1.66)	163.22 (1.02)	94.16 (0.57)	116.81 (0.68)	185.02 (0.95)
Other Taxes	490.46 (3.71)	183.68 (1.15)	238.33 (1.44)	192.55 (1.12)	207.81 (1.06)
(b) State's share in Union taxes and duties	22,301.54 (41.20)	25,215.85 (39.72)	21,721.44 (33.68)	18,629.32 (28.70)	28,150.55 (59.04)
(ii) Non-Tax Revenue	4,071.97 (7.52)	8,221.29 (12.95)	5,539.34 (8.59)	2,899.61 (4.47)	3,579.75 (4.49)
(iii) Grants in Aid from GoI	14,541.91 (26.86)	14,117.17 (22.24)	20,705.61 (32.10)	26,239.65 (40.43)	28,551.79 (35.77)
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	4.71 (0.01)	2.93 (0.00)	7.98 (0.01)	2.56 (0.00)	3,099.49 (3.74)
4. Total revenue and Non debt capital receipts (1+2+3)	54,135.65	63,482.09	64,503.06	64,904.75	82,914.68
5. Public Debt Receipts	8,447.07 (13.50)	11,754.65 (15.62)	14,249.63 (17.84)	17,940.18 (21.66)	16,670.15 (16.74)
Internal Debt (excluding Ways and Means Advance and Overdraft)	8,377.5	11,665.49	14,143.29	16,382.36	14,138.94
Net transactions under Ways and Means Advance and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from GoI	69.57	89.16	106.34	1,557.82	2,531.21
6. Total receipts in the Consolidated Fund (4+5)	62,582.72	75,236.74	78,752.69	82,844.93	99,584.83
7. Contingency Fund Receipts	50.00	--	100.00	--	--
8. Public Account Receipts^	1,75,496.51	1,63,406.39	1,74,896.85	1,49,056.68	1,77,344.64
9. Total receipts of the State (6+7+8)	2,38,129.23	2,38,643.13	2,53,749.54	2,31,901.61	2,76,929.47

Indicators	2017-18	2018-19	2019-20	2020-21	2021-22
Part B: Expenditure					
10. Revenue Expenditure	55,480.94 (87.40)	56,899.00 (83.35)	65,817.28 (82.87)	64,519.59 (83.78)	82,547.96 (80.32)
General Services (including interest payments)	22,057.80	21,058.65	22,350.35	22,892.34	36,368.53
Social Services	21,373.17	25,334.44	29,060.76	29,014.03	33,182.34
Economic Services	11,924.92	10,232.02	14,039.94	12,236.27	12,690.96
Grants-in-Aid and Contributions	125.05	273.89	366.23	376.95	306.13
11. Capital Expenditure	7,692.84 (12.12)	11,034.08 (16.16)	13,185.42 (16.72)	12,399.39 (16.10)	20,125.83 (19.58)
General Services	350.63	464.28	506.74	518.45	862.79
Social Services	2,845.87	2,164.07	1,683.64	2,354.34	3,000.52
Economic Services	4,496.34	8,405.73	10,995.04	9,526.60	16,262.52
12. Disbursement of Loans Advances	254.07 (0.40)	328.07 (0.48)	316.16 (0.39)	87.80 (0.11)	104.01 (0.10)
<i>Social Services</i>	<i>2.61</i>	<i>2.54</i>	<i>2.71</i>	<i>0.00</i>	<i>0.10</i>
<i>Economic Services</i>	<i>240.75</i>	<i>254.32</i>	<i>312.86</i>	<i>87.80</i>	<i>97.17</i>
<i>Loans to Govt. Servant</i>	<i>10.71</i>	<i>71.21</i>	<i>0.59</i>	<i>0.00</i>	<i>6.74</i>
13. Appropriation to Contingency Fund	50.00	0.00	100.00	0.00	0.00
14. Total (10+11+12+13)	63,477.85 (97.01)	68,261.15 (95.00)	79,418.86 (96.16)	77,006.78 (97.29)	1,02,777.80 (96.68)
15 Repayment of Public Debt	1,958.60 (2.99)	3,589.36 (5.00)	3,169.26 (3.84)	2,147.98 (2.71)	3,526.89 (3.32)
Internal Debt (excluding Ways and Means Advances and Overdraft)	1,820.43	3,448.10	3,024.15	1,998.55	3,372.86
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	138.17	141.26	145.11	149.43	154.03
16 Total disbursement out of Consolidated Fund (14+15)	65,436.45	71,850.51	82,588.12	79,154.76	1,06,304.69
17. Contingency Fund disbursements	0	0	0	0	0
18. Public Account disbursements^	1,72,290.88	1,67,536.69	1,67,618.14	1,52,030.29	1,76,148.11
19. Total disbursement by the State (16+17+18)	2,37,727.33	2,39,387.20	2,50,206.26	2,31,185.05	2,82,452.80
Part C: Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-)1,350.00	(+) 6,580.16	(-)1,322.20	(+) 382.60	(-) 2,732.77
21. Fiscal Deficit (-)/Surplus (+) (4-14)	(-) 9,342.20	(-) 4,779.06	(-) 14,915.80	(-) 12,102.03	(-) 19,863.12
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 6,136.88	(-) 934.69	(-) 10,476.93	(-) 6,902.85	(-) 13,811.65
Part D: Other data					
23. Interest Payments (included in Revenue Expenditure)	3,205.32	3,844.37	4,438.87	5,199.18	6,051.47
24. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (No. of days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
25. Interest on Ways and Means Advances/overdraft	Nil	Nil	Nil	Nil	Nil
26. Gross State Domestic Product (GSDP)	2,83,164.90	3,09,336.32	3,46,850.68	3,40,177.45	4,33,925.44

Indicators	2017-18	2018-19	2019-20	2020-21	2021-22
27. Outstanding Debt	49,274.88	59,425.61	72,256.52	87,407.79	99,918.54
28. Outstanding guarantees	90.24	85.02	83.42	77.72	311.76
29. Maximum amount guaranteed	482.25	482.25	482.25	482.25	10,172.00
30. Number of incomplete projects	166	94	162	133	554
31. Capital blocked in incomplete projects (₹ in crore)	360.70	586.37	1,072.21	1,060.53	1,622.28
Part E: Fiscal Health Indicators					
32. Resource Mobilisation (in Per cent)					
Own tax Revenue/GSDP	4.67	5.15	4.77	5.04	4.50
Own Non-Tax Revenue/GSDP	1.44	2.66	1.60	0.85	0.82
Central Transfers/GSDP	13.01	12.72	12.23	13.19	13.07
33. Expenditure Management (In Per cent)					
Total Expenditure/GSDP	22.42	22.07	22.90	22.64	23.69
Total Expenditure/Revenue Receipts	117.27	107.53	123.14	118.65	128.77
Revenue Expenditure/Total Expenditure	87.40	83.35	82.76	83.78	80.32
Expenditure on Social Services/Total Expenditure	38.16	40.29	38.72	40.73	35.21
Expenditure on Economic Services/Total Expenditure	26.25	27.68	31.92	28.37	28.27
Capital Expenditure/Total Expenditure	12.12	16.16	16.60	16.10	19.58
Capital Expenditure on Social and Economic Services/Total Expenditure	11.57	15.48	15.96	15.43	18.74
34. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (-) or Surplus (+)/GSDP	-0.48	2.13	-0.38	0.11	-0.63
Fiscal Deficit (-) or Surplus (+)/GSDP	-3.30	-1.54	-4.30	-3.56	-4.58
Primary Deficit (-) or Surplus (+)/GSDP	-2.17	-0.30	-3.02	-2.03	-3.18
Revenue Deficit/Fiscal Deficit	14.45	-137.69	8.86	-3.16	13.76
35. Management of Fiscal Liabilities/Outstanding Debt (in per cent)					
Fiscal Liabilities/GSDP	17.40	19.21	20.83	25.69	23.03
Fiscal Liabilities/RR	91.03	93.61	112.03	134.68	125.19

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	Major Head	Sub Major Head	Minor Head	Sub Head	Sub Sub Head	Segment	Expenditure
1	25 Miscellaneous General Services	2052-Secretariat-General Services	-	090 Secretariat	{0406}-Finance Department	[313]-Incentive to Tea Garden Workers for Opening Bank Account	Revenue-Voted	0.41
2	44 North Eastern Council Schemes	4552-Capital Outlay on North Eastern Areas	-	799 Suspense	{0291}-Miscellaneous Public Works Advances	---	Capital-Voted	0.63
3	76 Karbi Anglong Autonomous Council	2402-Soil and Water Conservation	-	102 Soil Conservation	{1144}-Terracing with Water Distribution/ Harvesting	---	Revenue-Voted	0.45
4			-		{0122}-Common & Other Schemes	[603]-Building and Approach Road	Revenue-Voted	1.89
5			-		{1136}-Bamboo Plantation / Regeneration	---	Revenue-Voted	0.92
6			-		{0122}-Common & Other Schemes	[602]-Nature Conservation	Revenue-Voted	0.67
7			-	103 Land Reclamation and Development	{1143}-Land Improvement	[132]-Land Development	Revenue-Voted	0.50
8			-			[133]-Land Reclamation and Water Distribution		
9			77 North Cachar Hills Autonomous Council	4202-Capital Outlay on Education, Sports, Art and Culture	01 General Education	203 University and Higher Education	{0597}-Government Art College (Cotton College)	---
10	77 North Cachar Hills Autonomous Council	2402-Soil and Water Conservation	-	102 Soil Conservation	{0122}-Common & Other Schemes	[603]-Building and Approach Road	Revenue-Voted	1.02
11			-			[601]-Cash Crop Development		0.85
12			-			[602]-Nature Conservation		0.15
13			-		{1144}-Terracing with Water Distribution/ Harvesting	---	Revenue-Voted	0.18

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Sl. No.	Grant	Major Head	Sub Major Head	Minor Head	Sub Head	Sub Sub Head	Segment	Expenditure
14	78 Bodoland Territorial Council	4702-Capital Outlay on Minor Irrigation	-	799 Suspense	{0291}-Miscellaneous Public Works Advances	---	Capital-Voted	24.60
15	78 Bodoland Territorial Council	2202-General Education	01 Elementary Education	053 Maintenance of Buildings	---	---	Revenue-Voted	1.32
Total								38.12

Appendix 3.2: Excessive/ Insufficient Supplementary Provision at the Segment Level

(Reference: Paragraph 3.3.3)

(₹ in crore)

Sl. No.	Grant	Segment	Budget (Original)	Expenditure	Actual Supplementary Requirement	Budget (Supplementary)	Excessive Supplementary	Insufficient Supplementary
1	01 State Legislature	Revenue-Voted	90.14	93.03	2.89	9.05	6.16	-
2	06 Land Revenue	Revenue-Voted	362.07	369.62	7.55	60.06	52.51	-
3	09 Transport Services	Capital-Voted	85.93	296.39	210.46	266.33	55.87	-
4	14 Police	Revenue-Charged	0.53	0.63	0.1	0.5	0.4	-
5	23 Pension	Revenue-Voted	8,687.00	17,214.05	8,527.05	956.8	-	7,570.25
6	25 Miscellaneous General Services	Capital-Voted	1,011.35	1,513.98	502.63	650	147.37	-
7	25 Miscellaneous General Services	Revenue-Voted	3,277.49	4,819.68	1,542.19	3,000.75	1,458.56	-
8	27 Art and Culture	Revenue-Voted	92.42	93.81	1.39	137.37	135.98	-
9	29 Medical and Public Health	Capital-Voted	790.56	919.45	128.89	650.48	521.59	-
10	29 Medical and Public Health	Revenue-Voted	6,212.74	6,237.12	24.38	1,800.11	1,775.73	-
11	30 Water Supply and Sanitation	Capital-Voted	683.6	768.81	85.21	377.91	292.7	-
12	31 Urban Development (Town and Country Planning)	Revenue-Voted	541.68	605.62	63.94	404.7	340.76	-
13	33 Residential Buildings	Capital-Voted	0.55	0.58	0.03	3	2.97	-
14	37 Food Storage and Warehousing	Revenue-Voted	892.01	994.25	102.24	513	410.76	-
15	39 Social Security, Welfare and Nutrition	Revenue-Voted	1,983.43	2,280.23	296.8	782.9	486.1	-
16	40 Social Security and Welfare (Freedom Fighter)	Revenue-Voted	34.26	48.01	13.75	20.13	6.38	-
17	42 Other Social Services	Revenue-Voted	76.48	101.48	25	76.45	51.45	-
18	47 Trade Adviser	Revenue-Voted	1.3	1.55	0.25	0	-	0.25
19	50 Other Special Areas Programmes	Capital-Voted	65.9	72.48	6.58	8.2	1.62	-
20	54 Fisheries	Revenue-Voted	100.98	104.71	3.73	7.95	4.22	-
21	58 Industries	Revenue-Voted	60.86	424.22	363.36	389.3	25.94	-
22	62 Power (Electricity)	Capital-Voted	3,188.36	3,767.63	579.27	8,390.71	7,811.44	-
23	62 Power (Electricity)	Revenue-Voted	1,206.60	1,305.07	98.47	137	38.53	-
24	64 Roads and Bridges	Capital-Voted	7,547.08	8,761.59	1,214.51	2,380.01	1,165.50	-

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Sl. No.	Grant	Segment	Budget (Original)	Expenditure	Actual Supplementary Requirement	Budget (Supplementary)	Excessive Supplementary	Insufficient Supplementary
25	69 Scientific Services and Research	Revenue-Voted	15.61	17.9	2.29	5	2.71	-
26	71 Education (Elementary, Secondary, etc.)	Capital-Voted	363.73	441.25	77.52	315.97	238.45	-
27	74 Sports and Youth Services	Capital-Voted	45.76	52.87	7.11	25	17.89	-
28	76 Karbi Anglong Autonomous Council	Capital-Voted	136.69	184.06	47.37	112.15	64.78	-
29	78 Bodoland Territorial Council	Capital-Voted	164.81	197.28	32.47	21.05	-	11.42
	Total		37,719.92	51,687.35	13,967.43	21,501.88	15,116.37	7,581.92

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 Budget (Original)	Budget (Supplementary)
1	01 State Legislature	Capital-Voted	75.29	42.91	-32.38	2.4
2	03 Administration of Justice	Revenue-Charged	84.44	71.15	-13.29	0.15
3	03 Administration of Justice	Revenue-Voted	445.68	312.08	-133.6	18.65
4	04 Elections	Revenue-Voted	160.34	137.12	-23.22	1.2
5	05 Sales Tax and Other Taxes	Revenue-Voted	719.31	653.56	-65.75	101.42
6	07 Stamps and Registration	Revenue-Voted	100.84	79.74	-21.1	0.01
7	09 Transport Services	Revenue-Voted	402.81	332.67	-70.14	28.22
8	10 Other Fiscal Services	Revenue-Voted	2.62	2.11	-0.51	0
9	11 Secretariat and Attached Offices	Revenue-Voted	900.94	696.75	-204.19	80.79
10	12 District Administration	Capital-Voted	149.35	90.47	-58.88	8
11	12 District Administration	Revenue-Voted	515.33	448.86	-66.47	13.21
12	13 Treasury and Accounts Administration	Capital-Voted	9.84	2.19	-7.65	1
13	13 Treasury and Accounts Administration	Revenue-Voted	106.4	92.2	-14.2	1.45
14	14 Police	Capital-Voted	176.97	142.15	-34.82	0.05
15	14 Police	Revenue-Voted	5,004.38	4,316.53	-687.85	150.05
16	15 Jails	Revenue-Charged	0.2	0.15	-0.05	0.01
17	15 Jails	Revenue-Voted	89.55	77.1	-12.45	3.29
18	16 Printing and Stationery	Revenue-Voted	40.14	24.04	-16.1	1
19	17 Administrative and Functional Buildings	Capital-Voted	395.51	198.7	-196.81	133.03
20	17 Administrative and Functional Buildings	Revenue-Voted	220.9	153.03	-67.87	27.84
21	18 Fire Services	Revenue-Voted	162.85	152.3	-10.55	0.75
22	19 Vigilance Commission and Others	Revenue-Voted	366.54	313.73	-52.81	57.6
23	20 Other Administrative Services	Revenue-Voted	294.61	265.68	-28.93	0.98
24	21 Guest Houses, Government Hostels	Revenue-Voted	55.33	29.01	-26.32	3.55
25	22 Administrative Training	Capital-Voted	9.27	5.05	-4.22	1
26	22 Administrative Training	Revenue-Voted	18.71	10.27	-8.44	0.02
27	26 Education (Higher)	Capital-Voted	243.14	75.24	-167.9	1
28	26 Education (Higher)	Revenue-Voted	2,775.17	2,435.64	-339.53	109
29	27 Art and Culture	Capital-Voted	62.31	30.02	-32.29	3.56
30	30 Water Supply and Sanitation	Revenue-Voted	520.76	446.81	-73.95	2.2
31	33 Residential Buildings	Revenue-Voted	1.69	0.67	-1.02	2.6

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Sl. No.	Grant	Segment	Budget (Original)	Expenditure	Savings (-) against Budget (Original)	Budget (Supplementary)
32	34 Urban Development (Municipal Administration)	Revenue-Voted	1,425.86	672.82	-753.04	381.21
33	35 Information and Publicity	Revenue-Voted	117.81	109.28	-8.53	12.97
34	36 Labour and Employment	Capital-Voted	60.51	15.29	-45.22	0.52
35	36 Labour and Employment	Revenue-Voted	214.12	188.12	-26	24.89
36	38 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes, etc.	Capital-Voted	60.01	28.66	-31.35	1.17
37		Revenue-Voted	1,164.54	1,072.03	-92.51	313.97
38	39 Social Security, Welfare and Nutrition	Capital-Voted	28.18	0.6	-27.58	36.5
39	41 Natural Calamities	Revenue-Voted	2,328.41	1,246.47	-1,081.94	229.34
40	43 Co-operation	Capital-Voted	46.22	17.23	-28.99	6.57
41	43 Co-operation	Revenue-Voted	111.98	100.53	-11.45	4.95
42	44 North Eastern Council Schemes	Capital-Voted	1,338.59	502.35	-836.24	43.8
43	45 Census, Surveys and Statistics	Revenue-Voted	43.2	31.38	-11.82	2.78
44	48 Agriculture	Capital-Voted	228.13	207.78	-20.35	0.79
45	48 Agriculture	Revenue-Voted	1,931.34	1,570.66	-360.68	252.3
46	49 Irrigation	Revenue-Voted	540.73	466.75	-73.98	156.54
47	51 Soil and Water Conservation	Revenue-Voted	184.38	59.63	-124.75	1.49
48	52 Animal Husbandry	Capital-Voted	57.68	33.27	-24.41	1.01
49	52 Animal Husbandry	Revenue-Voted	452.54	286.9	-165.64	0.5
50	53 Dairy Development	Revenue-Voted	77.4	21.24	-56.16	0.22
51	54 Fisheries	Capital-Voted	21.64	21.61	-0.03	0.45
52	55 Forestry and Wild Life	Capital-Voted	13.64	1.12	-12.52	3
53	55 Forestry and Wild Life	Revenue-Voted	716.48	597.22	-119.26	40.25
54	56 Rural Development (Panchayat)	Revenue-Voted	2,811.10	1,931.66	-879.44	201.66
55	57 Rural Development	Revenue-Voted	5,206.95	3,593.86	-1,613.09	2,813.19
56	58 Industries	Capital-Voted	105.26	59.01	-46.25	4.89
57	59 Village and Small Industries, Sericulture and Weaving	Revenue-Voted	368.07	206.92	-161.15	4.91
58	60 Cottage Industries	Revenue-Voted	56.27	46.01	-10.26	0.2
59	63 Water Resources	Capital-Voted	549.77	477.88	-71.89	145.33
60	63 Water Resources	Revenue-Voted	343.8	301.88	-41.92	8.72
61	64 Roads and Bridges	Revenue-Voted	1,406.57	947.7	-458.87	230.85
62	65 Tourism	Capital-Voted	20.16	16.02	-4.14	6.32
63	65 Tourism	Revenue-Voted	54.09	30.22	-23.87	0.42
64	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	Revenue-Voted	794.88	306.13	-488.75	52.05
65	67 Horticulture	Revenue-Voted	179.67	123.69	-55.98	78.61

Sl. No.	Grant	Segment	Budget (Original)	Expenditure	Savings (-) against Budget (Original)	Budget (Supplementary)
66	68 Loans to Government Servants, <i>etc.</i>	Capital-Voted	0.01	0	-0.01	0.9
67	69 Scientific Services and Research	Capital-Voted	16.58	14.73	-1.85	0.12
68	70 Hill Areas	Revenue-Voted	23.39	11.01	-12.38	6.34
69	71 Education (Elementary, Secondary, <i>etc.</i>)	Revenue-Voted	14,158.57	13,512.64	-645.93	1,482.71
70	73 Urban Development (Guwahati Development Department)	Capital-Voted	716.1	581.51	-134.59	46.96
71	73 Urban Development (Guwahati Development Department)	Revenue-Voted	387.44	210.32	-177.12	6
72	74 Sports and Youth Services	Revenue-Voted	97.35	83.78	-13.57	10.05
73	75 Information and Technology	Revenue-Voted	30.25	27.35	-2.9	2.86
74	76 Karbi Anglong Autonomous Council	Revenue-Voted	1,366.80	1,122.56	-244.24	81.58
75	77 North Cachar Hills Autonomous Council	Capital-Voted	72.81	61.21	-11.6	1.8
76	77 North Cachar Hills Autonomous Council	Revenue-Voted	606.86	520.51	-86.35	29.29
77	78 Bodoland Territorial Council	Revenue-Voted	2,871.31	2,246.86	-624.45	8.85
78	C1 Public Service Commission	Revenue-Charged	21.7	16.56	-5.14	2.25
79	C2 Head of State	Revenue-Charged	11.26	8.81	-2.45	0.42
	Total		57,551.63	45,347.70	-12,203.93	7,496.53

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)	Sub-Head	Sub Sub-Head	Budget (O+S)	Expenditure	(-) Savings/ (+) Excess (OS)	Re-appropriation	(-) Savings/ (+) Excess (OSR)
1	03 Administration of Justice	4059-01-051	{1483}-Building (Administration of Justice)	[584]-Works	16.00	17.17	1.17	1.41	-0.24
2	11 Secretariat and Attached Offices	3451-00-091	{1421}-Sub-Divisional Development Schemes	[770]-Special Project (718-Untied Fund)	130.00	146.75	16.75	68.00	-51.25
3	12 District Administration	4059-01-101	{0271}-Lump Provision for Construction of Administrative & Allied Building (GAD)	[441]-Public Works (GAD)	25.17	27.11	1.94	3.00	-1.06
4	14 Police	2055-00-109	{0462}-Guards for Brahmaputra Bridge	---	1.01	1.16	0.15	0.30	-0.15
5	14 Police	2055-00-109	{0468}-Police Guards for Assam Gas Based Power Project	---	3.42	3.56	0.14	0.25	-0.11
6	14 Police	2055-00-800	{0482}-Relief Operation in Connection with Disturbance	[935]-Battalion for ONGC (Re-imbursable from ONGC)	50.81	51.58	0.77	2.00	-1.23
7	25 Miscellaneous General Services	2052-00-090	{0417}-Director Institutional Finance Cell	[555]-Nabaudita Asom	1,860.25	1,718.67	-141.58	-500.00	358.42
8	25 Miscellaneous General Services	2075-00-800	{2490}-Payment of Medical Reimbursement	---	13.91	14.46	0.55	1.60	-1.05
9	26 Education (Higher)	2202-03-103	{0597}-Government Art College (Cotton College)	---	39.07	40.24	1.17	1.78	-0.61
10	48 Agriculture	2401-00-109	{1077}-Farmers Institutes & EMTC	---	0.43	0.44	0.01	0.13	-0.12
11	48 Agriculture	2435-01-101	{1334}-Marketing of Fruits & Vegetables	---	4.99	5.04	0.05	0.55	-0.5
12	49 Irrigation	4702-00-101	{0160}-Flow Irrigation	---	8.00	8.49	0.49	3.20	-2.71
13	71 Education (Elementary, Secondary, etc.)	2202-80-004	{0651}-District Institution of Education and Training (DIET)	[928]-State Share	29.27	30.55	1.28	1.53	-0.25
Total					2,182.33	2,065.22	-117.11	-416.25	299.14

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)	Sub-Head	Sub Sub-Head	Budget (O+S)	Expenditure	(-) Savings/ (+) Excess (OS)	Re-appropriation	(-) Savings/ (+) Excess (OSR)
1	01 State Legislature	2011-02-103	---	---	37.90	35.04	-2.86	0.31	-3.17
2	04 Elections	2015-00-102	{0144}-District Establishment	---	2.68	2.37	-0.31	0.06	-0.37
3	04 Elections	2015-00-103	{0144}-District Establishment	---	7.75	5.17	-2.58	0.02	-2.60
4	04 Elections	2015-00-102	{0144}-District Establishment	---	12.97	10.21	-2.76	0.41	-3.17
5	06 Land Revenue	2029-00-102	{0319}-Assam Survey	[450]-Assam Meghalaya Border	0.05	0.02	-0.03	0.08	-0.11
6		2041-00-001	{0172}-Headquarters Establishment	---	3.70	3.27	-0.43	0.16	-0.59
7	09 Transport Services	3056-00-800	{1400}-Government Transport Service Working Expenses - Subansiri River Passenger Services (Commercial)	[902]-Operation	7.32	6.34	-0.98	0.25	-1.23
8		2235-60-200	{0930}-Directorate of Sainik Welfare, Assam	---	1.93	1.87	-0.06	0.05	-0.11
9	12 District Administration	2053-00-093	{0423}-Expenditure in Connection with Assam- Nagaland Border Disturbances	---	0.55	0.46	-0.09	0.03	-0.12
10	14 Police	2055-00-109	{0463}-Guards for RBI, Guwahati	---	1.07	0.94	-0.13	0.05	-0.18
11	14 Police	2055-00-109	{0461}-Guards for A.I.R	---	1.80	1.73	-0.07	0.25	-0.32
12	14 Police	2055-00-800	{0481}-Expenditure in connection with General Election	[698]-Charges for Conduct of Assembly Election	3.67	3.54	-0.13	0.73	-0.86
13	14 Police	2055-00-101	{0445}-Special Branch (BIEO)	---	8.26	7.14	-1.12	0.34	-1.46
14	14 Police	2055-00-003	{0437}-Recruits in Training School of Assam	---	7.92	6.01	-1.91	0.15	-2.06
15	14 Police	2055-00-109	{3191}-General Security Related Expenditure	[641]-Deployment of Central and Other Police Force	124.33	123.82	-0.51	1.94	-2.45
16	14 Police	2055-00-003	{0435}-Police Training College	---	15.95	13.24	-2.71	0.08	-2.79

Appendices

Sl. No.	Grant	Head of Account (Major Head to Minor Head)	Sub-Head	Sub Sub-Head	Budget (O+S)	Expenditure	(-) Savings/ (+) Excess (OS)	Re-appropriation	(-) Savings/ (+) Excess (OSR)
17	14 Police	2055-00-800	{0482}-Relief Operation in Connection with Disturbance	[924]-Raising of New Battalion	172.83	169.81	-3.02	0.30	-3.32
18	14 Police	2055-00-001	{0433}-Police Range	---	10.24	7.07	-3.17	0.20	-3.37
19	14 Police	2055-00-110	{0474}-Village Police/ Village Defence Organisation	---	12.59	8.43	-4.16	0.65	-4.81
20	14 Police	2055-00-111	{0475}-Supervising Staff	---	12.27	5.23	-7.04	0.10	-7.14
21	14 Police	2055-00-101	{0442}-Criminal Investigation Department	---	41.74	34.83	-6.91	0.52	-7.43
22	14 Police	2055-00-101	{0443}-Special Branch	---	231.10	221.56	-9.54	2.00	-11.54
23	14 Police	2055-00-001	{0172}-Headquarters Establishment	---	102.77	53.03	-49.74	4.52	-54.26
24	14 Police	2055-00-104	{0446}-Armed Police Battalions	---	985.46	873.93	-111.53	0.97	-112.50
25	15 Jails	2056-00-800	{0489}-Open Air Jails	---	1.30	1.21	-0.09	0.10	-0.19
26	15 Jails	2056-00-001	{0172}-Headquarters Establishment	---	3.60	2.27	-1.33	0.05	-1.38
27	15 Jails	2056-00-102	---	---	2.82	1.21	-1.61	0.08	-1.69
28	18 Fire Services	4059-01-051	{0505}-Opening of New Fire Service Station	---	12.00	12.00	-	1.30	-1.30
29	18 Fire Services	2070-00-108	{0526}-Protection & Control Fire Service Station	[506]-State Disaster Response	22.64	18.28	-4.36	0.16	-4.52
30	20 Other Administrative Services	4070-00-800	{0521}-Air-Raid Precautions (ARP)	---	0.25	0.25	-	1.50	-1.50
31	25 Miscellaneous General Services	4070-00-800	{2333}-State Signature Scheme	---	362.51	279.94	-82.57	2.49	-85.06
32		2052-00-090	{0417}-Director Institutional Finance Cell	[351]-Enhancing Stake in NRL	500.00	500.00	-	500.00	-500.00
33	26 Education (Higher)	2202-05-103	{0628}-Assam Sanskrit College, Guwahati	---	3.12	3.05	-0.07	0.06	-0.13
34	27 Art and Culture	2205-00-102	{0693}-Assistance to Srimanta Sankardev Kalakhetra	---	3.79	3.75	-0.04	1.40	-1.44
35	29 Medical and Public Health	4210-03-105	{4935}-Establishment of Medical College at Kokrajhar	[928]-State Share	-	-	-	4.81	-4.81
36	29 Medical and Public Health	4210-03-105	{4935}-Establishment of Medical College at Kokrajhar	[927]-Central Share	108.88	95.34	-13.54	35.19	-48.73

Sl. No.	Grant	Head of Account (Major Head to Minor Head)	Sub-Head	Sub Sub-Head	Budget (O+S)	Expenditure	(-) Savings/ (+) Excess (OS)	Re-appropriation	(-) Savings/ (+) Excess (OSR)
37	35 Information and Publicity	2220-60-101	{5316}-Publicity	---	75.65	73.34	-2.31	0.44	-2.75
38	38 Welfare of SCs, STs and OBCs, etc.	2225-02-800	{5906}-Promotion of Tribal Culture	---	0.10	-	-0.10	0.15	-0.25
39	39 Social Security, Welfare and Nutrition	2235-02-104	{4520}-Old Age Home	---	0.73	0.40	-0.33	0.08	-0.41
40		2235-02-102	{3959}-Implementation of Integrated Child Protection Scheme (ICPS)	[830]-Programme for J.J. Act	20.74	8.89	-11.85	0.06	-11.91
41	41 Natural Calamities	2245-02-122	{0999}-Repair & Restoration of Damaged Flood Control Works (WRD)	---	208.00	205.18	-2.82	60.00	-62.82
42	42 Other Social Services	2575-02-800	{2919}-Multi Sectoral Development Programme for Minorities in selected Minority Concentration Districts	[928]-State Share	64.10	30.35	-33.75	7.70	-41.45
43	45 Census, Surveys and Statistics	3454-02-800	{1463}-Preparation of Regional Account	---	1.94	1.14	-0.80	1.00	-1.80
44	48 Agriculture	2401-00-107	{1054}-Pest Surveillance	---	1.47	1.40	-0.07	0.08	-0.15
45	48 Agriculture	2435-01-102	{3133}-Development of Quality control Agmark Grading	---	1.09	1.05	-0.04	0.12	-0.16
46	48 Agriculture	2401-00-107	{0208}-Plant Protection Campaign	---	2.12	1.29	-0.83	0.07	-0.90
47	48 Agriculture	2401-00-109	{3929}-National e-Governance Programme in Agriculture (NeGP-A)	[927]-Central Share	0.15	-	-0.15	1.03	-1.18
48	49 Irrigation	4702-00-102	{1523}-Tube Well	[341]-Tamulikhata DTWS (3 Points) in Tengakhata GP	1.20	1.20	-	0.60	-0.60
49	49 Irrigation	4702-00-102	{1523}-Tube Well	[343]-DTWS at Kheremia GP under Duliajan LAC (3 Points)	0.64	0.64	-	1.00	-1.00
50	49 Irrigation	4702-00-102	{1523}-Tube Well	[339]-DTWS at Dharampur LAC Area (10 Points), Nalbari Division	0.80	0.80	-	1.00	-1.00

Appendices

Sl. No.	Grant	Head of Account (Major Head to Minor Head)	Sub-Head	Sub Sub-Head	Budget (O+S)	Expenditure	(-) Savings/ (+) Excess (OS)	Re-appropriation	(-) Savings/ (+) Excess (OSR)
51	49 Irrigation	4702-00-102	{1523}-Tube Well	[982]-DTW Scheme with Solar System at Behali Area	4.00	3.95	-0.05	2.26	-2.31
52	52 Animal Husbandry	2403-00-109	{1173}-Training Institute	---	1.66	1.37	-0.29	0.50	-0.79
53		2403-00-103	{1162}-Poultry Farms	---	13.65	8.05	-5.60	0.09	-5.69
54	53 Dairy Development	2404-00-102	{1185}-General Development	---	5.24	1.49	-3.75	0.56	-4.31
55	54 Fisheries	2405-00-109	{0250}-Training	---	2.23	2.08	-0.15	-	-0.15
56	54 Fisheries	2405-00-001	{0143}-District Administration	---	17.93	17.20	-0.73	0.35	-1.08
57	56 Rural Development (Panchayat)	2515-00-800	{0800}-Other Expenditure	[973]-Charges for Conduct of Panchayat Election	-	-	-	0.10	-0.10
58	59 Village and Small Industries, Sericulture and Weaving	4851-00-103	{5839}-Designing, Installation for Setting up of AC at Conference Hall in the Directorate of Handloom & Textile	---	0.10	-	-0.10	0.02	-0.12
59	64 Roads and Bridges	5054-80-190	{6052}-Assam State Infrastructure Development Corporation Ltd. (ASIDCL)	---	-	-	-	7.00	-7.00
60	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	3604-00-200	{3673}-Panchayat Raj Institutions (Award of Central Finance Commission)	[709]-N.C. Hills Autonomous Council	22.33	17.41	-4.92	1.00	-5.92
61		3604-00-200		[708]-Karbi Anglong Autonomous Council	76.11	59.34	-16.77	3.41	-20.18
62		3604-00-200		[707]-Bodoland Territorial Autonomous Council	199.26	155.36	-43.90	8.93	-52.83
63	71 Education (Elementary, Secondary, etc.)	2202-80-003	{0646}-Government B.T. College, Goalpara	---	1.07	0.93	-0.14	0.03	-0.17
64		2202-80-004	{1968}-Research Activities of State Council of Educational Research & Training (SCERT)	[927]-Central Share	2.27	2.24	-0.03	0.55	-0.58

Sl. No.	Grant	Head of Account (Major Head to Minor Head)	Sub-Head	Sub Sub-Head	Budget (O+S)	Expenditure	(-) Savings/ (+) Excess (OS)	Re-appropriation	(-) Savings/ (+) Excess (OSR)
65	73 Urban Development (Guwahati Development Department)	4217-01-051	{2173}-City Infrastructure	---	71.74	71.52	-0.22	13.88	-14.10
66	78 Bodoland Territorial Council	2210-01-200	---	---	3.13	3.03	-0.10	0.04	-0.14
67		2039-00-001	{0344}-District Executive Establishment	---	5.41	5.28	-0.13	0.05	-0.18
68		2210-06-112	---	---	0.73	0.52	-0.21	0.03	-0.24
69		2202-02-110	{0580}-Junior College	---	10.80	10.50	-0.30	0.06	-0.36
70		2029-00-800	{0331}-Land Acquisition and Requisition Establishment	---	3.47	1.14	-2.33	0.07	-2.40
71		2202-01-101	{0165}-Government Middle School	---	269.76	268.37	-1.39	1.91	-3.30
72		2029-00-001	{0143}-District Administration	---	15.26	10.98	-4.28	0.14	-4.42
73		2202-02-110	{0269}-Government Teachers Serving in Non-Government Schools	---	523.03	516.98	-6.05	1.46	-7.51
74		2202-03-103	{4556}-Provincialised Teachers/ Employees Serving in Non-Government Colleges	---	88.17	79.81	-8.36	1.13	-9.49
75		2210-01-001	{0144}-District Establishment	---	22.86	12.52	-10.34	0.30	-10.64
		Total			4,566.70	4,088.11	-478.59	678.51	-1,157.10

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 and 78	739.11	
2019-20	2 - Grants	Revenue Voted - 23 Capital Voted - 78	1,159.23	
2020-21	4 - Grants	Revenue Voted – 23 Capital Voted – 76, 77 and 78	731.25	
Total			12,217.69	

Appendix 3.7: Grants (at Segment level) with Savings of ₹ 500 crore and above

(Reference: Paragraph 3.4.1)

(₹ in crore)

Sl. No.	Grant	Segment	Total Grant/ Appropriation	Expenditure	(-) Savings
1	14 Police	Revenue-Voted	5,154.43	4,316.53	-837.90
2	25 Miscellaneous General Services	Revenue-Voted	6,278.24	4,819.67	-1,458.57
3	29 Medical and Public Health	Capital-Voted	1,441.04	919.45	-521.59
4	29 Medical and Public Health	Revenue-Voted	8,012.85	6,237.12	-1,775.73
5	34 Urban Development (Municipal Administration)	Revenue-Voted	1,807.07	672.82	-1,134.25
6	41 Natural Calamities	Revenue-Voted	2,557.75	1,246.47	-1,311.28
7	44 North Eastern Council Schemes	Capital-Voted	1,382.38	502.35	-880.03
8	48 Agriculture	Revenue-Voted	2,183.64	1,570.66	-612.98
9	56 Rural Development (Panchayat)	Revenue-Voted	3,012.76	1,931.66	-1,081.10
10	57 Rural Development	Revenue-Voted	8,020.14	3,593.86	-4,426.28
11	62 Power (Electricity)	Capital-Voted	11,579.07	3,767.63	-7,811.44
12	64 Roads and Bridges	Capital-Voted	9,927.09	8,761.59	-1,165.50
13	64 Roads and Bridges	Revenue-Voted	1,637.42	947.70	-689.72
14	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	Revenue-Voted	846.93	306.13	-540.80
15	71 Education (Elementary, Secondary, etc.)	Revenue-Voted	15,641.27	13,512.62	-2,128.65
16	78 Bodoland Territorial Council	Revenue-Voted	2,880.17	2,246.86	-633.31
17	PD Public Debt and Servicing of Debt	Revenue-Charged	7,509.62	6,497.37	-1,012.25
	Total		89,871.87	61,850.49	-28,021.38

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	5	-
2	02 Council of Ministers	6	6	2
3	03 Administration of Justice	47	36	6
4	04 Elections	17	8	-
5	05 Sales Tax and Other Taxes	7	4	-
6	06 Land Revenue	36	16	16
7	07 Stamps and Registration	8	4	1
8	08 Excise and Prohibition	7	3	-
9	09 Transport Services	82	34	-
10	10 Other Fiscal Services	3	1	-
11	11 Secretariat and Attached Offices	53	35	1
12	12 District Administration	58	30	-
13	13 Treasury and Accounts Administration	15	6	5
14	14 Police	99	69	59
15	15 Jails	16	10	10
16	16 Printing and Stationery	7	4	4
17	17 Administrative and Functional Buildings	44	31	-
18	18 Fire Services	14	9	-
19	19 Vigilance Commission and Others	17	6	-
20	20 Other Administrative Services	15	10	10
21	21 Guest Houses, Government Hostels	15	14	-
22	22 Administrative Training	17	10	4
23	23 Pension	18	16	-
24	24 Aid Materials	1	-	-
25	25 Miscellaneous General Services	41	24	2
26	26 Education (Higher)	118	60	1
27	27 Art and Culture	139	51	3
28	28 State Archives	2	-	-
29	29 Medical and Public Health	229	131	31
30	30 Water Supply and Sanitation	29	13	7
31	31 Urban Development (Town and Country Planning)	26	12	-
32	32 Housing Schemes	4	-	-
33	33 Residential Buildings	3	2	-
34	34 Urban Development (Municipal Administration)	34	18	1
35	35 Information and Publicity	24	6	-
36	36 Labour and Employment	79	31	-
37	37 Food Storage and Warehousing	40	15	14
38	38 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes, etc.	220	86	-
39	39 Social Security, Welfare and Nutrition	152	68	68
40	40 Social Security and Welfare (Freedom Fighter)	2	1	-
41	41 Natural Calamities	25	22	-
42	42 Other Social Services	10	7	-
43	43 Co-operation	23	10	2
44	44 North Eastern Council Schemes	231	181	2
45	45 Census, Surveys and Statistics	14	6	-
46	46 Weights and Measures	6	4	-

Sl. No.	Grant / Appropriation	Total Heads	Heads Requiring Explanation	Heads where Explanation was given
47	47 Trade Adviser	1	1	1
48	48 Agriculture	102	46	-
49	49 Irrigation	99	57	-
50	50 Other Special Areas Programmes	9	5	4
51	51 Soil and Water Conservation	27	20	-
52	52 Animal Husbandry	57	50	43
53	53 Dairy Development	21	13	13
54	54 Fisheries	30	6	4
55	55 Forestry and Wild Life	75	49	-
56	56 Rural Development (Panchayat)	39	17	-
57	57 Rural Development	34	20	-
58	58 Industries	78	38	35
59	59 Village and Small Industries, Sericulture and Weaving	78	30	4
60	60 Cottage Industries	11	3	1
61	61 Mines and Minerals	13	8	-
62	62 Power (Electricity)	30	14	14
63	63 Water Resources	41	10	-
64	64 Roads and Bridges	73	40	-
65	65 Tourism	51	23	19
66	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	40	30	27
67	67 Horticulture	10	9	-
68	68 Loan to Government Servants, etc.	2	1	-
69	69 Scientific Services and Research	47	6	-
70	70 Hill Areas	11	5	-
71	71 Education (Elementary, Secondary, etc.)	136	57	9
72	72 Social Security and Welfare	2	-	-
73	73 Urban Development (Guwahati Development Department)	35	20	-
74	74 Sports and Youth Services	43	14	12
75	75 Information and Technology	26	4	2
76	76 Karbi Anglong Autonomous Council	197	101	-
77	77 North Cachar Hills Autonomous Council	158	57	-
78	78 Bodoland Territorial Council	247	114	-
79	C1 Public Service Commission	1	1	-
80	C2 Head of State	19	4	-
81	PD Public Debt and Servicing of Debt	218	12	-
	Total	4129	2000	437

**Appendix 4.1: Department-wise List of Outstanding UCs as of March 2022
(Reference: Paragraph 4.3)**

(₹ in crore)

Sl. No.	Name of the Department	Details of UCs		Amount
		No.	Year to which pertain	
1.	Administrative Reforms (Training)	6	2009-2021	55.92
2.	Agriculture	248	2001-2021	2,369.09
3.	Animal Husbandry	30	2009-2021	37.82
4.	Assembly Secretariat	99	2010-2021	2.15
5.	Co-operation	124	2003-2021	46.76
6.	Cultural Affairs	438	2001-2021	211.08
7.	Dairy Development	31	2002-2021	27.75
8.	Education (General)	4319	2001-2021	2,887.43
9.	Election	2	2009-2011	0.22
10.	Excise	2	2018-2019	3.18
11.	Finance (Taxation)	409	2001-2014	707.67
12.	Finance (Economic Affairs)	159	2013-2021	429.68
13.	Finance	410	2003-2021	1,779.55
14.	Fisheries	145	2001-2021	53.23
15.	Food & Civil Supplies	15	2006-2021	62.22
16.	Forest	4	2008-2009	3.48
17.	General Administration	229	2001-2021	112.86
18.	Governor Secretariat	21	2019-2021	1.89
19.	Guwahati Development	220	2003-2021	1,295.90
20.	Handloom and Textile	114	2011-2021	105.34
21.	Health	367	2006-2021	9,101.69
22.	Hill Areas	120	2004-2021	60.53
23.	Home	112	2005-2021	256.37
24.	Horticulture	24	2014-2021	169.31
25.	Industry and Commerce	86	2002-2021	215.63
26.	Information and Public Relation	7	2018-2021	1.57
27.	Information and Technology	30	2012-2021	83.76
28.	Irrigation	2	2014-15	4.97
29.	Judicial	15	2008-2021	26.83
30.	Labour & Employment	39	2006-2021	226.87
31.	Labour welfare	4	2018-2021	22.62
32.	Power	8	2003-2021	130.95
33.	Minority Development	78	2003-2021	463.82
34.	Municipal Administration	128	2004-2021	638.52
35.	Panchayat and Rural Development	149	2001-2021	3,885.89
36.	Transformation and Development (Planning)	639	2008-2021	781.52
37.	Political	13	2008-2021	18.94
38.	Public Works Department	7	2006-2021	156.92
39.	Revenue and Disaster Management	665	2003-2021	50.21
40.	Revenue	1499	2001-2021	745.13
41.	Rural Development	18	2011-2021	780.14
42.	Science and Technology	54	2001-2021	21.62
43.	Secretariat Administration	333	2003-2021	1,456.49
44.	Sericulture	229	2001-2021	99.89
45.	Social Welfare	718	2001-2021	2,664.15
46.	Sports and Youth Welfare	175	2003-2021	144.41
47.	Tourism	108	2003-2021	134.83
48.	Urban Development (Town & Country Planning)	150	2002-2021	128.38
49.	Urban Development	7	2013-2021	2.44
50.	Transport	31	2002-2021	160.57
51.	Water Resources	3	2019-2021	318.37
52.	Welfare of PT & BC	839	2001-2021	3,541.28
	Total	13,682		36,687.84

Appendix 4.2: Outstanding DCC Bills against the drawal of AC Bills up to 2021-22

(Reference: Paragraph 4.4)

(₹ in crore)

Sl. No	Name of the Department	No. of Pending DCC Bills	Amount
1	Administrative Reforms and Training	1	0.00049
2	Agriculture	1	0.01
3	Assam Legislative Assembly Secretariat	7	0.14
4	Co-operation	1	0.0015
5	Cultural Affairs	27	2.24
6	Border Protection and Development	32	34.98
7	Education (General)	33	85.03
8	Election	131	52.44
9	Excise	1	0.002
10	Finance (Taxation)	11	0.93
11	Finance	24	28.58
12	Food, Civil Supplies and Consumer Affairs	2	26.03
13	General Administration	84	20.45
14	Governor Secretariat	1	0.21
15	Health and Family Welfare	22	106.08
16	Hill Areas Development	9	2.79
17	Home	216	73.98
18	Industry and Commerce	4	2.93
19	Information & Public Relation	4	0.02
20	Judicial	57	1.88
21	Labour Welfare	4	0.03
22	Panchayat and Rural Development	132	125.69
23	Pension & Public Grievances	4	0.06
24	Personal Department	19	1.21
25	Transformation & Development (Planning)	42	21.89
26	Political	42	0.33
27	Public Health Engineering	2	0.004
28	Public Works Department	29	2.16
29	Revenue & Disaster Management	9	0.88
30	Revenue	301	32.16
31	Sainik Welfare	1	0.03
32	Secretariat Administration	144	78.65
33	Social Welfare	14	37.49
34	Sports & Youth Welfare	2	0.26
35	Tourism	42	8.45
36	Transport	11	148.86
37	Water Resources	48	0.13
38	Welfare of PT & BC	26	61.37
Total		1,540	958.37

**Appendix 4.3: Statement showing details of pendency in finalisation
Accounts by various Bodies and Authorities
(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 Agricultural University (AAU), Jorhat	2020-21 to 2021-22	2
2		Assam Rural Infrastructure & Agriculture Services (ARIAS) Society	2020-21 to 2021-22	2
3		Assam State Agricultural Marketing Board (ASAMB)	2018-19 to 2021-22	4
4		Assam State Seed Certification Agency (ASSCA)	2016-17 to 2021-22	6
5	Art & Culture	Shrimanta Sankardev Kalakhetra Society (SSKS)	2021-22	1
6	Education (Elementary)	Samagra Shiksha Assam	2021-22	1
7	Education (Higher)	Anandaram Borooah Institute of Language, Art & Culture, Guwahati	2020-21 to 2021-22	2
8		Assam Science & Technology University, Guwahati	2020-21 to 2021-22	2
9		Bodoland University, Kokrajhar	2017-18 to 2021-22	5
10		Cotton University	2020-21 to 2021-22	2
11		Dibrugarh University	2021-22	1
12		Gauhati University	2015-16 to 2021-22	7
13		Krishna Kanta Handique State Open University	2019-20 to 2021-22	3
14		Kumar Bhaskar Varma Sanskrit & Ancient Studies University, Nalbari	2020-21 to 2021-22	2
15		Rashtriya Uchhatar Siksha Abhiyan	2007-08 to 2021-22	15
16		Mahapurush Srimanta Sankardev Biswa Vidalya	2014-15 to 2021-22	8
17		AIM (Assam Institute of Management)	2020-21 to 2021-22	2
18	Environment & Forest	Assam Project Forest and Biodiversity Conservation (APFBC)	2019-20 to 2021-22	3
19		Assam State Bio-Diversity Board (ASBB)	2020-21 to 2021-22	2
20		Compensatory Afforestation fund Management and Planning Authority (CAMPA)	2019-20 to 2021-22	3
21		State Pollution Control Board, Assam (SPCB)	2010-11 to 2021-22	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
22		Kaziranga Tiger Conservation Foundation	2014-15 to 2021-22	8
23		Manas Tiger Conservation Foundation	2011-12 to 2021-22	11
24		Nemari Tiger Conservation Foundation	2013-14 to 2021-22	9
25	Finance	Chief Minister Samagra Gramya Unnayan Yojana (CMSGUY)	2021-22	1
26	Handloom, Textile & Sericulture	Assam Apex Weavers & Artisan Co-operative Federation	2016-17 to 2021-22	6
27		Assam Khadi & Village Industries Board (AKVIB)	2018-19 to 2021-22	4
28	Health & Family Welfare	Assam State AIDS Control Society, Guwahati	2019-20 to 2021-22	3
29		Assam Arogya Nidhi	2021-22	1
30		Atal Amrit Abhiyan Society	2016-17 to 2021-22	6
31		MS, Hospital Management Society, AMCH, Dibrugarh	2018-19 to 2021-22	4
32		MS, Hospital Management Society, Baksa	2019-20 to 2021-22	3
33		MS, Hospital Management Society, BMCH, Barpeta	2018-19 to 2021-22	4
34		MS, Hospital Management Society, Bongaigaon	2019-20 to 2021-22	3
35		MS, Hospital Management Society, CH, Barpeta	2018-19 to 2021-22	4
36		MS, Hospital Management Society, CH, Darrang, Mangaldoi	2020-21 to 2021-22	2
37		MS, Hospital Management Society, CH, Diphu	2018-19 to 2021-22	4
38		MS, Hospital Management Society, CH, Golaghat	2018-19 to 2021-22	4
39		MS, Hospital Management Society, CH, Haflong	2020-21 to 2021-22	2
40		MS, Hospital Management Society, CH, Hailakandi	2007-08 to 2021-22	15
41		MS, Hospital Management Society, CH, Karimganj	2007-08 to 2021-22	15
42		MS, Hospital Management Society, CH, Morigaon	2020-21 to 2021-22	2
43		MS, Hospital Management Society, CH, Nagaon	2018-19 to 2021-22	4
44		MS, Hospital Management Society, CH, North Lakhimpur	2007-08 to 2021-22	15
45		MS, Hospital Management Society, CH, Sivasagar	2007-08 to 2021-22	15

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	
46		MS, Hospital Management Society, CH, Tejpur, Sonitpur	2007-08 to 2021-22	15	
47		MS, Hospital Management Society, CH, Tinsukia	2007-08 to 2021-22	15	
48		MS, Hospital Management Society, Chirang	2021-22	1	
49		MS, Hospital Management Society, Dhemaji	2018-19 to 2021-22	4	
50		MS, Hospital Management Society, Dhubri	2017-18 to 2021-22	5	
51		MS, Hospital Management Society, GMCH, Guwahati	2020-21 to 2021-22	2	
52		MS, Hospital Management Society, Goalpara	2019-20 to 2021-22	3	
53		MS, Hospital Management Society, JMCH, Jorhat	2017-18 to 2021-22	5	
54		MS, Hospital Management Society, Kokrajhar	2018-19 to 2021-22	4	
55		MS, Hospital Management Society, Regional Dental College, Guwahati	2019-20 to 2021-22	3	
56		MS, Hospital Management Society, SMCH, Silchar	2018-19 to 2021-22	4	
57		MS, Hospital Management Society, TMCH, Tezpur	2019-20 to 2021-22	3	
58		MS, Hospital Management Society, Udalguri	2018-19 to 2021-22	4	
59		MS, Hospital Management Society, CH, Nalbari	2021-22	1	
60		National Health Mission, Guwahati	2020-21 to 2021-22	2	
61		SrimantaSankaradeva University of Health Science	2019-20 to 2021-22	3	
62		Hospital Management Society, State Cancer Institute	2019-20 to 2021-22	3	
63		Tularam Bafna Civil Hospital Management Society	2021-22	1	
64		Hill Areas	Karbi Anglong Autonomous Council	2018-19 to 2021-22	4
65			North Cachar Hills Autonomous Council	2019-20 to 2021-22	3
66	Home	Assam Human Rights Commission	2019-20 to 2021-22	3	
67	Labour & Welfare	Assam Building & Other Construction Workers Welfare Board	2020-21 to 2021-22	2	
68		Assam Tea Employees Provident Fund Organisation	2020-21 to 2021-22	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
69	Legislative	Assam State Legal Services Authority	2020-21 to 2021-22	2
70	Welfare of Minorities and Development	Assam Minority Development Board, Guwahati	2020-21 to 2021-22	2
71	P&RD	DRDA, Chirang	2019-20 to 2021-22	3
72		DRDA, Kokrajhar	2019-20 to 2021-22	3
73		DRDA, KAAC, Diphu	2016-17 to 2021-22	6
74		DRDA, Udalguri	2016-17 to 2021-22	6
75		DRDA, Haflong	2016-17 to 2021-22	6
76		DRDA, Baksa	2015-16 to 2021-22	7
77	Science & Technology	Assam Energy Development Agency (AEDA)	2021-22	1
78		Assam Science Technology & Environment Council (ASTECC)	2021-22	1
79	Skill Employment & Entrepreneurship	Assam Skill Development Mission	2019-20 to 2021-22	3
80	Soil Conservation	State Level Nodal Agency (WDC-PMKSY), Assam	2021-22	1
81	Social Welfare	Assam State Commission for Child Rights	2020-21 to 2021-22	2
82		Assam State Social Welfare Board, Guwahati	2019-20 to 2021-22	3
83		State Child Protection Society	2020-21 to 2021-22	2
84	Sports & Youth Welfare	Sports Authority of Assam	2019-20 to 2021-22	3
85		Sri Sri Aniruddhadeva Sports University	2021-22	1
86	Transformation & Development	Omeo Kumar Das Institute of Social Change & Development (OKDISCD)	2020-21 to 2021-22	2
87	Water Resources	Flood and River Erosion Management Agency of Assam (FREMAA)	2018-19 to 2021-22	4
88	WPT&BC	Adivasi Development Council	2009-10 to 2021-22	13
89		Bodoland Territorial Council	2020-21 to 2021-22	2
90		AmriKarbi Development Council	2009-10 to 2021-22	13
91		Assam Tribal Development Authority, Guwahati	2018-19 to 2021-22	4
92		Barak Valley Hill Tribes Development Council	2009-10 to 2021-22	13
93		Bishnupriya Manipuri Development Council	2009-10 to 2021-22	13
94		Chutia Development Council	2009-10 to 2021-22	13
95		Deori Autonomous Council	2009-10 to 2021-22	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
96		Gorkha Development Council	2009-10 to 2021-22	13
97		Koch Rajbongashi Development Council	2009-10 to 2021-22	13
98		Maimal Development Council.	2009-10 to 2021-22	13
99		Manipuri Development Council	2009-10 to 2021-22	13
100		Mech Kachari Development Council	2009-10 to 2021-22	13
101		Mising Autonomous Council	2009-10 to 2021-22	13
102		Moran Development Council	2009-10 to 2021-22	13
103		Moria Development Council	2009-10 to 2021-22	13
104		Mottok Development Council	2009-10 to 2021-22	13
105		Nath Yogi Development Council	2009-10 to 2021-22	13
106		Rabha Hasong Autonomous Council	2009-10 to 2021-22	13
107		Sadharanjati Development Council	2009-10 to 2021-22	13
108		Sarania Kachari Development Council	2009-10 to 2021-22	13
109		Singph (Man Tai) Development Council	2009-10 to 2021-22	13
110		Sonowal Kachari Autonomous Council	2009-10 to 2021-22	13
111		T.G & Ex-Tea Garden Development Council	2009-10 to 2021-22	13
112		Thengal Kachari Autonomous Council	2009-10 to 2021-22	13
113		Tia Ahom Development Council	2009-10 to 2021-22	13
114		Tiwa Autonomous Council	2009-10 to 2021-22	13
Total				711

**Appendix 4.4: Statement showing details of pendency in finalisation of
Accounts by PSUs
(Reference: Paragraph 4.14)**

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 2021-22	5
2		Assam Agro-Industries Development Corporation Limited	2010-11 to 2021-22	12
3		Assam Food & Civil Supplies Corporation Limited	2019-20 to 2021-22	3
4	Animal Husbandry	Assam Live Stock and Poultry Corporation Limited	2018-19 to 2021-22	4
5	Co-operation	Assam State Warehousing Corporation	2018-19 to 2021-22	4
6	Cultural Affairs	Assam State Film (Finance & Development) Corporation Ltd.	2016-17 to 2021-22	6
7	Elementary Education	Assam State Text Book Production & Publication Corporation Ltd	2012-13 to 2021-22	10
8	Fisheries	Assam Fisheries Development Corporation Limited	2019-20 to 2021-22	3
9	Handloom Textile & Sericulture	Assam Government Marketing Corporation Limited	2019-20 to 2021-22	3
10	Home	Assam Police Housing Corporation Ltd.	2021-22	1
11	Hill Areas	Assam Hills Small Industries Development Corporation Limited	2005-06 to 2021-22	17
12	Industries & Commerce	Assam Small Industries Development Corporation Limited	2015-16 to 2021-22	7
13		Assam Tea Corporation Limited	2015-16 to 2021-22	7
14		Assam State Fertilisers and Chemicals Limited	2012-13 to 2021-22	10
15		Ashok Paper Mill (Assam) Limited	2019-20 to 2021-22	3
16		Assam Industrial Development Corporation Limited	2020-21 to 2021-22	2
17		Assam Spun Silk Mills Limited	2014-15 to 2021-22	8
18		Assam Tanneries Limited	1982-83 to 2021-22	40
19		Cachar Sugar Mills Limited	2017-18 to 2021-22	5
20		Assam Polytex Limited	1988-89 to 2021-22	34
21		Assam Conductors and Tubes Limited	2015-16 to 2021-22	7

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
22		Industrial Papers (Assam) Limited	2011-12 to 2021-22	11
23		Assam Power Loom Development Corporation Limited	1994-95 to 2021-22	28
24		Pragjyotish Fertilisers and Chemicals Limited	2016-17 to 2021-22	6
25		Assam Syntex Limited	2020-21 to 2021-22	2
26		Fertichem Limited	2021-22	1
27		Assam State Weaving and Manufacturing Company Limited	2019-20 to 2021-22	3
28		Assam Hydrocarbons and Energy Company Limited	2021-22	1
29		Assam Trade Promotion Organisation	2021-22	1
30		Information Technology	Assam Electronics Development Corporation Limited	2018-19 to 2021-22
31	Amtron Informatics (India) Limited		2016-17 to 2021-22	6
32	Irrigation	Assam State Minor Irrigation Development Corporation Limited	2012-13 to 2021-22	10
33	Mines & Minerals	Assam Mineral Development Corporation Limited	2019-20 to 2021-22	3
34		Assam Meghalaya Mineral Development Corporation Limited	1984-85 to 2021-22	38
35	Minority Development	Assam Minorities Development & Finance Corporation Ltd	1997-98 to 2021-22	25
36	Soil Conservation	Assam Plantation Crop Development Corporation Limited	1991-92 to 2011-12 & 2014-15 to 2021-22	29
37	Transport	Assam State Transport Corporation	2019-20 to 2021-22	3
38	Tourism	Assam Tourism Development Corporation	2021-22	1
39	WPT & BC	Assam State Development Corporation for SC Ltd	2017-18 to 2021-22	5
40		Assam State Development Corporation for OBC Ltd	2019-20 to 2021-22	3
41		Assam Plain Tribes Development Corporation Ltd	2021-22	1
Total				372

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 2022)

(Reference to Paragraph: 4.16)

(₹ in lakh)

Sl. No.	Name of the Department/ Directorate	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total		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	0.00	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	3	6.64	5	310.48	5	145.25	1	1.38	2	9.22	2	1.13	18	474.10	2	9.41	16	464.69
3	Administrative Reform & Training	1	115.81	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	115.81	0	0.00	1	115.81
4	Assam Khadi and Village Industries Board (AKVIB)	1	0.00	0	0.00	0	0.00	2	1.20	3	155.29	0	0.00	6	156.49	1	0.49	5	156.00
5	ARTFED	1	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00	1	0.00	0	0.00
6	Border Protection and Development	0	0.00	0	0.00	1	22.41	0	0.00	0	0.00	0	0.00	1	22.41	0	0.00	1	22.41
7	Co-operation	0	0.00	1	18.13	5	58.74	10	495.99	1	1.18	0	0.00	17	574.04	0	0.00	17	574.04
8	Cultural Affairs	0	0.00	1	89.72	0	0.00	0	0.00	0	0.00	0	0.00	1	89.72	0	0.00	1	89.72
9	Dairy Development	0	0.00	0	0.00	1	301.00	0	0.00	0	0.00	0	0.00	1	301.00	0	0.00	1	301.00
10	General Administration (DCs)	28	851.35	14	1,176.37	3	33.01	5	50.77	0	0.00	0	0.00	50	2,111.50	0	0.00	50	2,111.50
11	Education (Elementary)	1	10.00	12	713.11	2	4.05	0	0.00	0	0.00	0	0.00	15	727.16	1	0.37	14	726.79
12	Education (Secondary)	0	0.00	6	182.16	0	0.00	0	0.00	0	0.00	0	0.00	6	182.16	0	0.00	6	182.16

Appendices

Sl. No.	Name of the Department/ Directorate	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total		Theft cases		Misappropriation/ Loss to Government	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A	N	A	N	A
13	Education (Higher)	1	10.11	4	1,168.83	2	21.61	0	0.00	0	0.00	0	0.00	7	1,200.55	0	0.00	7	1,200.55
14	Fisheries	1	0.60	0	0.00	0	0.00	2	1.55	0	0.00	0	0.00	3	2.15	1	0.75	2	1.40
15	Food & Civil Supplies	2	6.14	6	234.75	0	0.00	0	0.00	0	0.00	0	0.00	8	240.89	0	0.00	8	240.89
16	Handloom & Textile	1	1.00	2	11.65	2	9.10	0	0.00	1	8.57	0	0.00	6	30.32	2	9.10	4	21.22
17	Health and Family Welfare	8	141.34	33	1,097.36	2	35.26	0	0.00	0	0.00	0	0.00	43	1,273.96	0	0.00	43	1,273.96
18	Hill Areas	2	10.40	4	16.97	12	281.20	0	0.00	0	0.00	0	0.00	18	308.57	0	0.00	18	308.57
19	Home (Police)	4	14.14	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4	14.14	0	0.00	4	14.14
20	Home (Jail)	1	0.28	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.28	0	0.00	1	0.28
21	Industries and Commerce	0	0.00	5	174.70	1	505.19	1	514.97	0	0.00	0	0.00	7	1,194.86	0	0.00	7	1,194.86
22	Information & Public Relations	0	0.00	0	0.00	1	0.24	0	0.00	0	0.00	0	0.00	1	0.24	0	0.00	1	0.24
23	Irrigation	2	21.18	4	278.74	6	76.22	0	0.00	0	0.00	0	0.00	12	376.14	4	16.78	8	359.36
24	Skill, Employment & Entrepreneurship Department	0	0.00	4	314.05	0	0.00	0	0.00	0	0.00	0	0.00	4	314.05	0	0.00	4	314.05
25	Legal Metrology	0	0.00	0	0.00	1	0.13	0	0.00	0	0.00	0	0.00	1	0.13	0	0.00	1	0.13
26	Panchayat & Rural Development	0	0.00	1	12.65	1	14.86	0	0.00	0	0.00	0	0.00	2	27.51	0	0.00	2	27.51
27	Public Health Engineering	1	293.50	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	293.50	0	0.00	1	293.50
28	Public Works	5	606.32	11	2,311.28	1	2.18	0	0.00	0	0.00	0	0.00	17	2,919.78	0	0.00	17	2,919.78
29	General Administration {SDO (Civil)}	0	0.00	1	60.58	0	0.00	0	0.00	0	0.00	0	0.00	1	60.58	0	0.00	1	60.58
30	Sericulture	4	20.17	2	3.69	3	3.27	0	0.00	0	0.00	0	0.00	9	27.13	0	0.00	9	27.13
31	Social Welfare	3	340.17	11	50.24	1	2.23	0	0.00	0	0.00	0	0.00	15	392.64	1	4.75	14	387.89

Sl. No.	Name of the Department/ Directorate	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total		Theft cases		Misappropriation/ Loss to Government	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A	N	A	N	A
32	Urban Development	0	0.00	1	7.00	1	43.56	0	0.00	0	0.00	0	0.00	2	50.56	0	0.00	2	50.56
33	Water Resources	0	0.00	3	49.84	1	11.93	0	0.00	0	0.00	0	0.00	4	61.77	3	43.46	1	18.31
34	WPT&BC	4	25.20	7	211.25	0	0.00	0	0.00	0	0.00	0	0.00	11	236.45	1	0.00	10	236.45
35	WPT&BC (BTC)	4	66.20	8	73.28	1	0.85	0	0.00	0	0.00	0	0.00	13	140.33	2	10.93	11	129.40
Total		78	2,540.55	149	8,588.94	64	1,788.11	35	1,192.92	9	177.10	4	11.15	339	14,298.77	20	97.55	319	14,201.22

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

