



**ACCOUNTS AT A GLANCE
2012- 2013**



GOVERNMENT OF ASSAM

**ACCOUNTS AT A GLANCE
2012- 2013**

GOVERNMENT OF ASSAM

TABLE OF CONTENTS

Chapter I	<i>Overview</i>	<i>Page</i>
	<i>Preface</i>	<i>iii</i>
<i>1.1</i>	<i>Introduction</i>	1
<i>1.2</i>	<i>Structure of Accounts</i>	1
<i>1.2.1</i>	<i>Government Accounts are kept in three parts</i>	1
<i>1.3</i>	<i>Finance Accounts and Appropriation Accounts</i>	2
<i>1.3.1</i>	<i>Finance Accounts</i>	2
<i>1.3.2</i>	<i>Appropriation Accounts</i>	3
<i>1.4</i>	<i>Sources and Application of Funds</i>	3
<i>1.4.1</i>	<i>Ways and Means Advance</i>	3
<i>1.4.2</i>	<i>Fund flow statement (source and application of Funds)</i>	3-4
<i>1.4.3</i>	<i>Where the Rupee came from</i>	5
<i>1.4.4</i>	<i>Where the Rupee went</i>	5
<i>1.5</i>	<i>Highlights of Accounts</i>	6
<i>1.6</i>	<i>What do the Deficits and Surpluses indicate?</i>	7
<i>1.6.1</i>	<i>Trend of Revenue deficit / Surplus</i>	7
<i>1.6.2</i>	<i>Trend of Fiscal deficit</i>	8
<i>1.6.3</i>	<i>Proportion of borrowed funds spent on Capital expenditure</i>	8
Chapter II	<i>Receipts</i>	
<i>2.1</i>	<i>Introduction</i>	9
<i>2.2</i>	<i>Revenue Receipts (Revenue Receipt Components)</i>	9
<i>2.3</i>	<i>Trend of Receipts</i>	10-11
<i>2.4</i>	<i>Performance of State's own Tax Revenue Collection</i>	11
<i>2.5</i>	<i>Efficiency of Tax Collection</i>	11-12
<i>2.6</i>	<i>Trend in State's share of Union Taxes over the past five years</i>	12
<i>2.7</i>	<i>Grants-in-Aid</i>	12-13
<i>2.8</i>	<i>Public Debt</i>	13
Chapter III	<i>Expenditure</i>	
<i>3.1</i>	<i>Introduction</i>	14
<i>3.2</i>	<i>Revenue Expenditure</i>	14
<i>3.2.1</i>	<i>Sectoral distribution of Revenue Expenditure</i>	14
<i>3.2.2</i>	<i>Major components of Revenue Expenditure (2008-2013)</i>	15
<i>3.3</i>	<i>Capital Expenditure</i>	15
<i>3.3.1</i>	<i>Sectoral distribution of Capital Expenditure</i>	15
<i>3.3.2</i>	<i>Sectoral distribution of Capital expenditure over the past five years</i>	15
Chapter IV	<i>Plan and Non-Plan Expenditure</i>	
<i>4.1</i>	<i>Distribution of Expenditure (2012-13)</i>	16
<i>4.2</i>	<i>Plan Expenditure</i>	16
<i>4.2.1</i>	<i>Plan Expenditure under Capital Account</i>	16
<i>4.3</i>	<i>Non-Plan Expenditure</i>	17
<i>4.4</i>	<i>Committed Expenditure</i>	17

TABLE OF CONTENTS

Chapter V	<i>Appropriation Accounts</i>	<i>Page</i>
5.1	<i>Summary of Appropriation Accounts</i>	18
5.2	<i>Trend of Saving/Excess during the past five years</i>	18
5.3	<i>Significant Savings</i>	19-20
Chapter VI	<i>Assets and Liabilities</i>	
6.1	<i>Assets</i>	21
6.2	<i>Debt and Liabilities</i>	21-22
6.3	<i>Guarantees</i>	23
Chapter VII	<i>Other Items</i>	
7.1	<i>Loans and Advances by the State Government</i>	23
7.2	<i>Financial Assistance to Local Bodies and Others</i>	23
7.3	<i>Cash Balance and Investment of Cash Balance</i>	23
7.4	<i>Reconciliation of Accounts</i>	24
7.5	<i>Submission of Accounts by Accounts Rendering Units</i>	24
7.6	<i>Abstract Contingency Bills/Detailed Contingent Bills.</i>	25
7.7	<i>Commitments on account of Incomplete Works</i>	25
7.8	<i>Rush of Expenditure</i>	25

Preface

This is the 15th issue of our annual publication '**Accounts at a Glance**'.

The Annual Accounts of the State Government are prepared and examined under the directions of Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts consists of (a) Finance Accounts (Vol. 1 & 2) and (b) Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditures against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The Principal Accountant General (Accounts and Entitlement) prepares the State Finance Accounts and the Appropriation Accounts.

'**Accounts at a Glance**' provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publication.

GUWAHATI
Dated:

(Shantanu Basu)
PRINCIPAL ACCOUNTANT GENERAL (A&E)
ASSAM

CHAPTER 1

OVERVIEW

1.1 Introduction

The monthly accounts of the State Government are compiled and consolidated from the accounts submitted by the District Treasuries, Public Works and Forest Divisions, etc. to the Principal Accountant General (Accounts and Entitlement). Besides, the Finance Accounts (Vol.1&2) and the Appropriation Accounts are prepared annually by the Principal Accountant General under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

1.2 Structure of Accounts

1.2.1 The Government accounts are kept in three parts:

Part I	Consolidated Fund
Part II	Contingency Fund
Part III	Public Account

Part - I : There are two main divisions under the Consolidated Fund:

The Revenue division (Revenue Account) deals with the proceeds of taxation and other receipts classed as revenue and the expenditure met therefrom, the net result of which represents the revenue surplus or deficit for the year.

In the Capital division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature, which cannot be applied as a set off to capital expenditure. The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure. The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government.

Part - II : In the Contingency Fund, the transactions connected with Contingency Fund established under Article 267 of the Constitution of India are recorded.

Part - III : In the Public Account, the transactions relating to 'Debt' (other than those included in Part-I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded.

1.3 Finance Accounts and Appropriation Accounts

1.3.1 FINANCE ACCOUNTS

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, public debt and public account balances recorded in the accounts. Finance Accounts have been issued in two volumes, in a new format, to make them more comprehensive and informative. Volume 1 of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to accounts' containing summary of significant accounting policies, quality of accounts and other items; Volume 2 contains other summarized statements (Part-I), detailed statements (Part-II) and appendices (Part-III).

Receipts and disbursements of the Government of Assam as depicted in the Finance Accounts 2012-2013 are given below.

(₹ in crore)

Receipts (Total: 32214.85)	Revenue (Total: 30690.98)	Tax Revenue	18851.47
		Non Tax Revenue	2473.59
		Grants-in-Aid	9365.92
	Capital (Total:1523.87)	Recovery of Loans and Advances	7.38
		Borrowing and other liabilities*	1516.49
Disbursements (Total: 32214.85)	Revenue		29136.92
	Capital		2617.28
	Loans and Advances		460.65

* Borrowing and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts- Disbursements) of Public Account + Net of Opening and Closing Cash Balance.

The Union Government transfers substantial funds directly to State Implementing Agencies / NGOs for implementation of various schemes and programmes. This year, the Government of India directly released ₹ 3267.31 crore (₹ 3349.35 crore last year). Since these funds are not routed through the State Budget, they are not reflected in the accounts of the State Government. These transfers are now exhibited in Appendix VII of Volume 2 of the Finance Accounts.

1.3.2. APPROPRIATION ACCOUNTS

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against 'charged' on the Consolidated Fund or 'voted' by the State Legislature. There are 3 charged Appropriations and 78 voted Grants. The Appropriation Act, 2012-2013 had provided for gross expenditure of ₹ 47557.02 crore including the Supplementary Grants totaling ₹ 4113.45 crore voted by State Legislature during the year. An amount of ₹ 7544.47 crore was projected as recoveries in reduction of expenditure. Disbursements aggregating ₹ 33747.75 crore were made against the aggregate budget provision of ₹ 47557.02 crore, resulting in savings of ₹ 13809.27 crore against Grants and Appropriation. Recoveries in reduction of expenditure amounted to ₹ 0.11 crore were recorded resulting in a decrease of ₹ 7544.36 crore vis-à-vis budget estimates of ₹ 7544.47 crore. The gross expenditure includes ₹ 320.04 crore drawn on Abstract Contingent (AC) Bills, which is outstanding at the end of the year for want of supporting Detailed Contingent (DC) Bills.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance (₹ 1.08 crore) maintained with the RBI. During 2012-2013, the Government of Assam did not resort to OD and WMA facilities.

1.4.2 Fund flow statement

The State had a Revenue Surplus of ₹ 1554.06 crore and a Fiscal Deficit of ₹ 1516.49 crore representing 1.08 per cent and 1.06 per cent of the Gross State Domestic Product (GSDP). The Fiscal Deficit constituted 4.71 per cent of total expenditure. This deficit was met from Public Debt {₹ (-) 144.39 crore}, increase in Public Account (₹ 662.12 crore) and net of Opening and Closing Cash Balance (₹ 998.76 crore). Around 62.45 per cent of the revenue receipts (₹ 30690.98 crore) of the State Government was spent on committed expenditure like salaries (₹ 13273.61 crore), interest payments (₹ 2114.91 crore) and pensions (₹ 3778.87 crore).

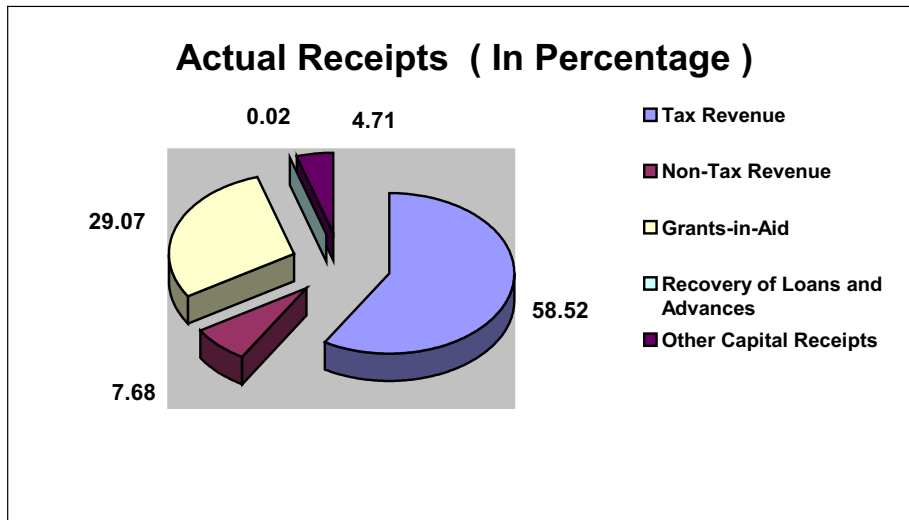
Sources and Application of Funds

(₹ in crore)

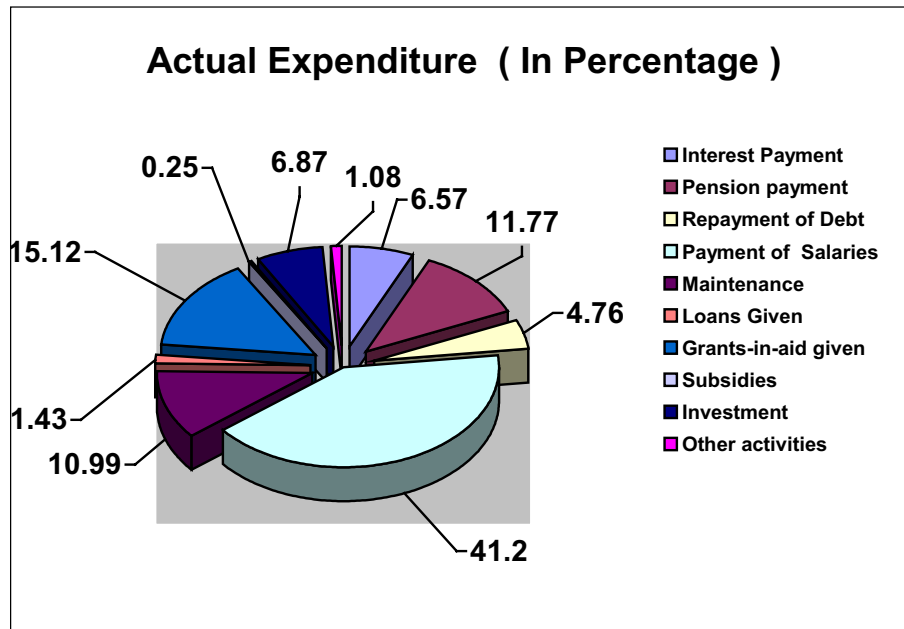
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balances as on 1 April 2012	(-) 989.13
	Revenue Receipts	30690.98
	Recovery of Loans & Advances	7.38
	Public Debt	1388.40
	Small Savings, Provident Fund & Others	1369.35
	Reserves & Sinking Funds	320.39
	Deposits Received	4412.94
	Civil Advances Repaid	2422.40
	Suspense Account	135628.05
	Remittances	3507.26
	TOTAL	178758.02

APPLICATION	Revenue Expenditure	29136.92
	Capital Expenditure	2617.28
	Loans Given	460.65
	Repayment of Public Debt	1532.79
	Small Savings, Provident Fund & Others	561.83
	Reserves & Sinking Funds	438.74
	Deposits Spent	3877.75
	Civil Advances Given	2544.37
	Suspense Account	136033.05
	Remittances	3542.53
	Closing Cash Balance as on 31 March 2013	(-) 1987.89
	TOTAL	178758.02

1.4.3 Where the Rupee came from



1.4.4 Where the Rupee went



1.5 HIGHLIGHTS OF ACCOUNTS

(₹ in Crore)

Particulars		B.E 2012-2013	Actuals 2012-13	Percentage of Actuals to B.E	Perce- ntage of Actuals to GSDP #
1.	Tax Revenue	19017.92	18851.47	99.12	13.13
2.	Non-Tax Revenue	3487.47	2473.59	70.93	1.72
3.	Grants-in-aid & Contributions	15157.45	9365.92	61.79	6.52
4.	Revenue Receipts (1+2+3)	37662.84	30690.98	81.49	21.38
5.	Recovery of Loans & Advances	31.37	7.38	23.53	...
6.	Other Receipts	...	...	...	...
7.	Borrowings and Other Liabilities	(-) 3228.11	1516.49	...	1.06
8.	Capital Receipts (5+6+7)	(-) 3196.74	1523.87	...	1.06
9.	Total Receipts (4+8)	34466.10	32214.85	93.47	22.44
10.	Non-Plan Expenditure(NPE)	19549.40	23103.46	118.18	16.09
11.	NPE on Revenue Account	19051.32	22641.83	118.85	15.77
12.	NPE on Interest Payments out of 11	2119.95	2114.91	99.76	1.47
13.	NPE on Capital Account	498.08	461.63	92.68	0.32
14.	Plan Expenditure (PE)	14916.70	9111.39	61.08	6.35
15.	PE on Revenue Account	10154.70	6495.09	63.96	4.52
16.	PE on Capital Account	4762.00	2616.30	54.94	1.82
17.	Total Expenditure (10+14)	34466.10	32214.85	93.47	22.44
18.	Expenditure on Revenue Account(11+15)	29206.02	29136.92	99.76	20.30
19.	Expenditure on Capital Account (13+16)*	5260.08	3077.93	58.51	2.14
20.	Revenue Surplus (+) / Deficit(-) (4-18)	8456.82	1554.06	18.38	1.08
21.	Fiscal Surplus(+) / Deficit (-) {17- (4+5)}	3228.11	(-) 1516.49	...	1.06

* Expenditure on Capital Account consists of Capital Expenditure (₹ 2617.28 crore) and Loans and Advances disbursed (₹ 460.65 crore).

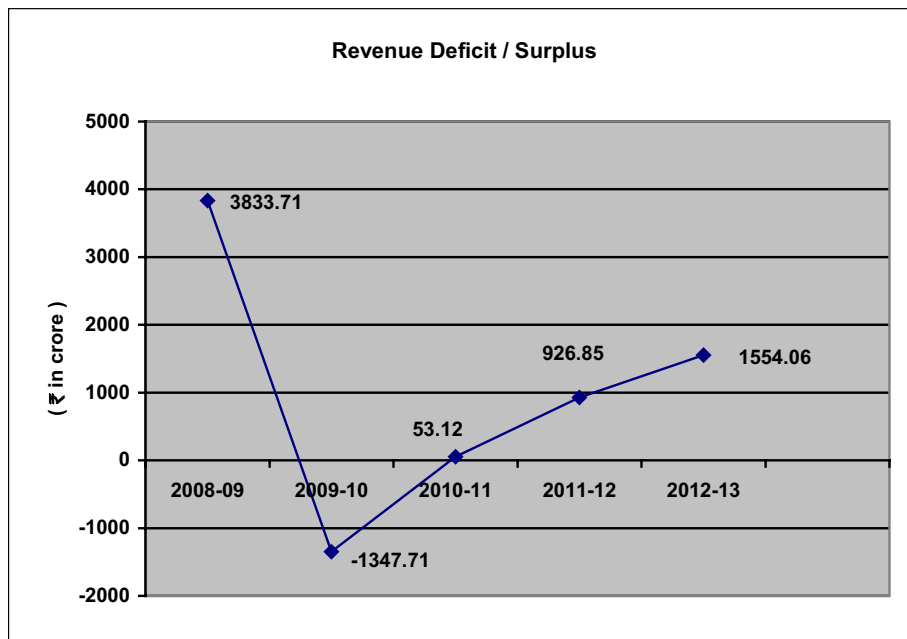
GSDP ₹ 143567 Crore (Adv).

1.6 What do the Deficits and Surpluses indicate?

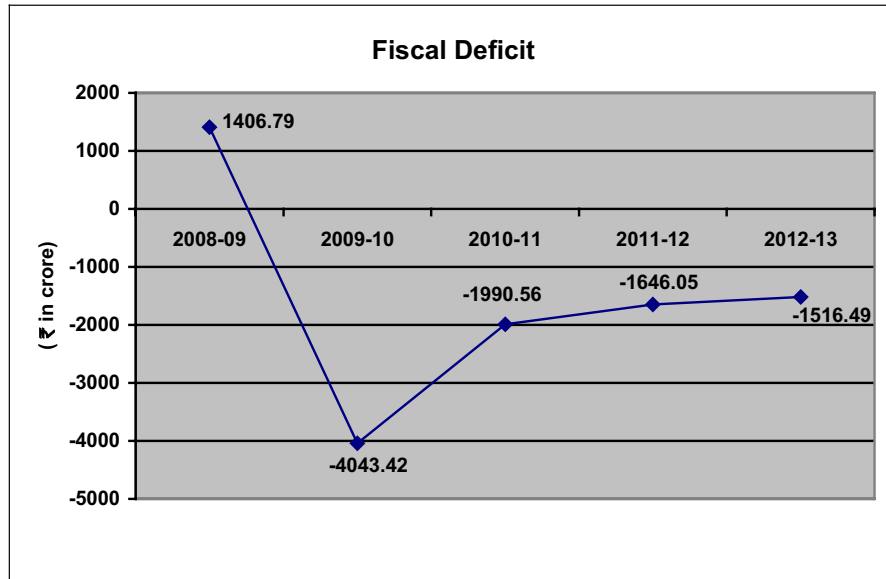
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
Revenue Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
Fiscal Deficit / Surplus	Refers to the gap between Total Receipts (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the Borrowings should be invested in capital projects.

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government.

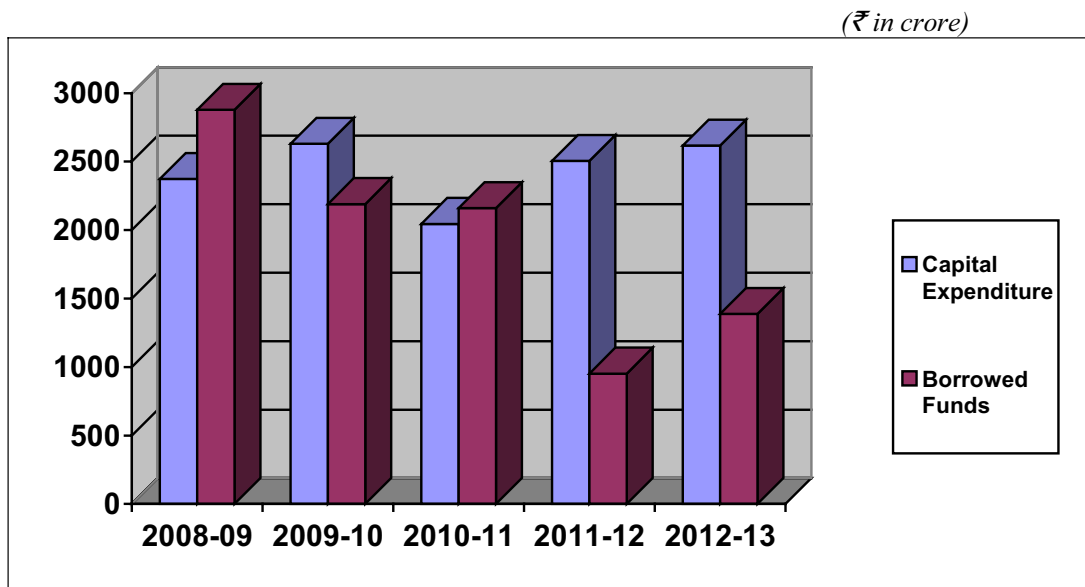
1.6.1. Trend of Revenue Deficit / Surplus



1.6.2. Trend of Fiscal Deficit



1.6.3. Proportion of borrowed funds spent on Capital Expenditure.



It is desirable to fully utilize borrowed funds for the creation of capital assets, and to use revenue receipts for the repayment of principal and interest. The State Government fully utilized the borrowings of the current year (₹ 1388.40 crore) on capital expenditure (₹ 2617.28 crore).

CHAPTER II

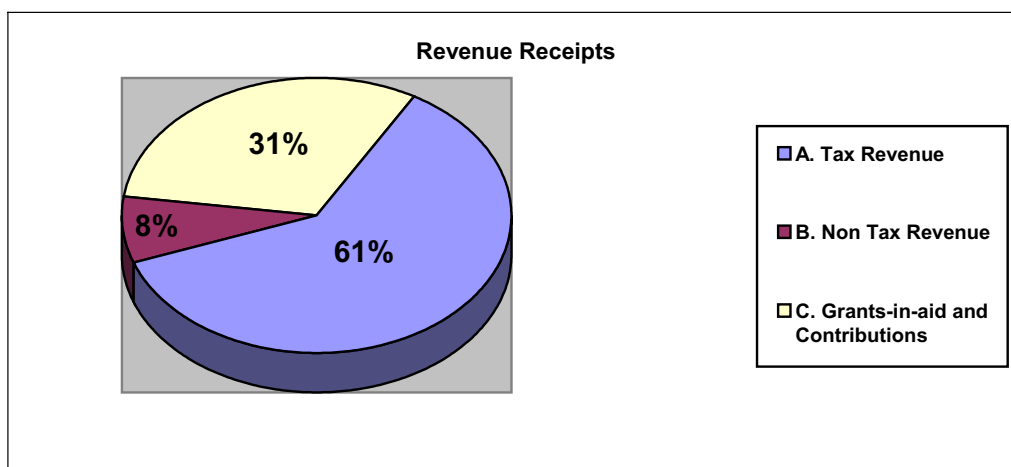
RECEIPTS

2.1. Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2012-13 were ₹ 32214.85 crore.

2.2 Revenue Receipts

Tax Revenue	Comprises taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	Includes interest receipts, dividends, profits etc.
Grants-in-Aid	Essentially, a form of Central Assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid Material and Equipment' received from foreign governments and channelised through the Union Government in turn, the State Governments also gives Grants-in-aid to institutions like Panchayati Raj Institutions, Autonomous Bodies etc.



Revenue Receipt Components (2012-13)

(₹ in Crore)

Components	Actuals
A. Tax Revenue*	18851.47
Taxes on Income & Expenditure	6338.56
Taxes on Property & Capital Transactions	404.64
Taxes on Commodities & Services	12108.27
B. Non-Tax Revenue	2473.59
Interest Receipts, Dividends and Profits	521.85
General Services	102.09
Social Services	30.43
Economic Services	1819.22
C. Grants-in-aid & Contributions	9365.92
Total – Revenue Receipts	30690.98

* Includes Share of Income Tax etc. received from Union Government.

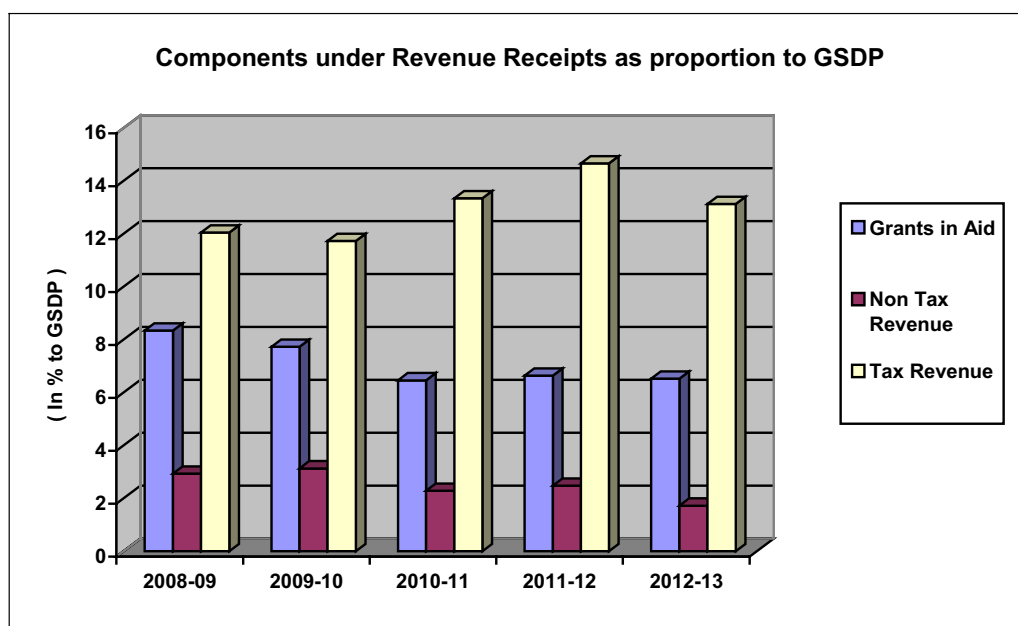
2.3 Trend of Receipts

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Tax Revenues	9340.11 (12.05)	10326.25 (11.73)	13898.46 (13.34)	16921.77 (14.66)	18851.47 (13.13)
Non-Tax Revenues	2271.90 (2.93)	2752.94 (3.13)	2373.33 (2.28)	2866.76 (2.48)	2473.59 (1.72)
Grants-in-Aid	6465.03 (8.34)	6805.30 (7.73)	6733.15 (6.46)	7666.87 (6.64)	9365.92 (6.52)
Total Revenue Receipts	18077.04 (23.32)	19884.49 (22.59)	23004.94 (22.07)	27455.40 (23.79)	30690.98 (21.38)
GSDP	77506.00	88023.00	104218.00	115408.00	143567.00

Note : Figures in parentheses represent percentage to GSDP

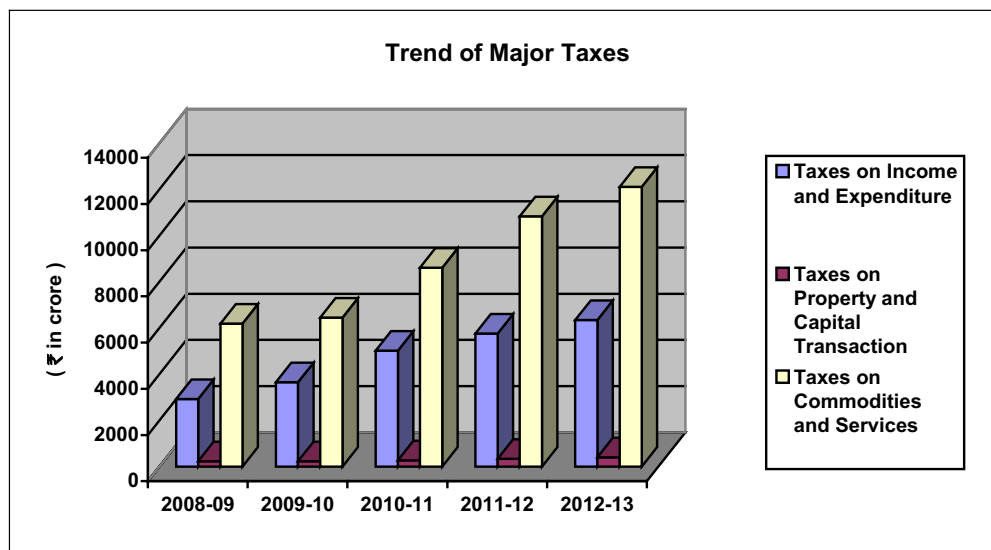
Though the GSDP increased by 24.40 per cent between 2011-12 and 2012-13, growth in revenue collection was only 11.78 per cent. Tax Revenues increased by 11.40 per cent and Non-Tax Revenue decreased by 13.71 per cent. However, significant collections under Non-Tax Revenue were made under 'Coal and Lignite' (₹ 43.95) crore and 'Police' (₹ 36.22) crore. The State's own revenue under certain tax components, like taxes on Sales, trade etc. (₹ 6223.13 crore), 'State Excise' (₹ 568.11 crore), taxes on vehicles (₹ 328.08 crore) and 'Stamps and Registration Fees' (₹ 252.29) crore showed a higher trend.



Sector-wise Tax Revenue

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Taxes on Income and Expenditure	2926.53	3650.05	5022.40	5757.79	6338.57
Taxes on Property and Capital Transactions	226.14	230.34	271.11	328.97	404.64
Taxes on Commodities and Services	6187.44	6445.86	8604.95	10835.01	12108.27
Total Tax Revenues	9340.11	10326.25	13898.46	16921.77	18851.47



2.4 Performance of State's own tax revenue collection

(₹ in crore)

Year	Tax Revenue	State share of Union Taxes	State's Own Tax Revenue	
			Amount	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2008-09	9340.11	5189.89	4150.22	5.35
2009-10	10326.25	5339.53	4986.72	5.67
2010-11	13898.46	7968.61	5929.85	5.69
2011-12	16921.77	9283.53	7638.24	6.62
2012-13	18851.47	10601.26	8250.21	5.75

2.5 Efficiency of Tax Collection

A. Taxes on Property and Capital Transaction

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Collection	226.14	230.34	271.11	328.97	404.64
Expenditure on Collection	99.84	124.73	154.47	163.04	174.56
Efficiency of Tax Collection	44.15	54.15	56.98	49.56	43.14

B. Taxes on Commodities and Services

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Collection	6187.44	6445.86	8604.95	10835.01	12108.27
Expenditure on Collection	61.89	71.98	114.47	113.33	131.33
Efficiency of Tax Collection	1.00	1.12	1.33	1.05	1.08

Taxes on commodities and services form a major chunk of tax revenue. Tax collection efficiency is excellent. However, the collection efficiency of taxes on property and capital transactions can be improved.

2.6 Trend in State's Share of Union Taxes over the past five years

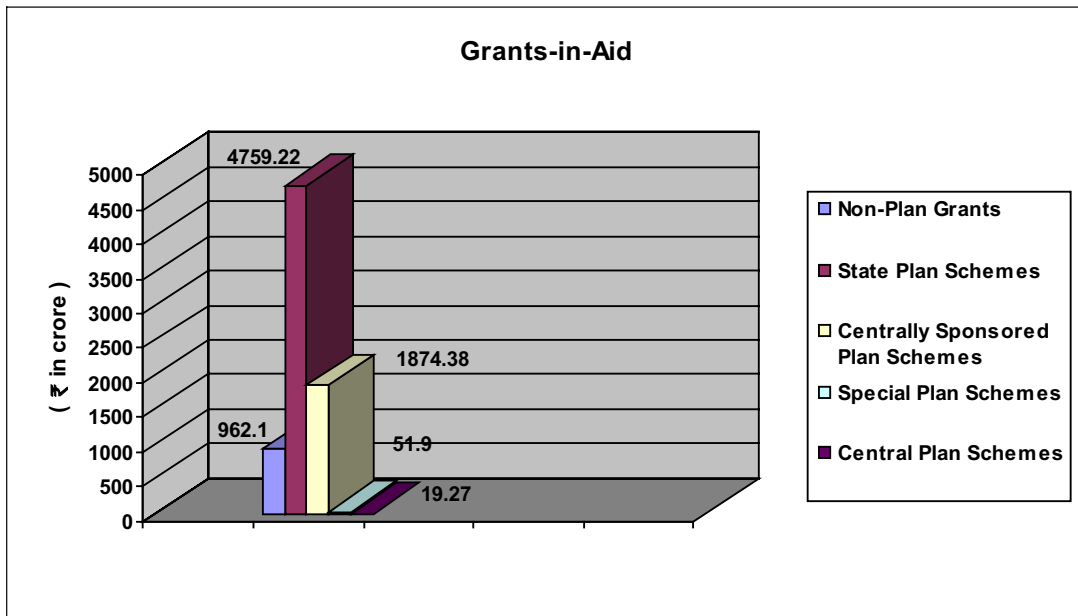
(₹ in crore)

Major Head Description	2008-09	2009-10	2010-11	2011-12	2012-13
Corporation Tax	1702.01	2197.48	3114.68	3654.12	3808.09
Taxes on Income other than Corporation Tax	1068.71	1224.08	1645.93	1856.13	2279.84
Other Taxes on Income and Expenditure *	(-) 0.11	...	...	...	...
Taxes on Wealth	1.61	4.97	6.39	14.10	6.43
Customs	992.08	747.32	1393.42	1609.62	1761.69
Union Excise Duties	865.10	601.97	1013.67	1041.57	1197.23
Service Tax	560.60	563.71	794.53	1107.99	1547.98
Other Taxes and Duties on Commodities and Services*	(-) 0.11	...	(-) 0.01	...	...
State Share of Union Taxes	5189.89	5339.53	7968.61	9283.53	10601.26
Total Tax Revenue	9340.11	10326.25	13898.46	16921.77	18851.47
Percentage of Union Taxes to Total Tax Revenue	55.57	51.71	57.33	54.86	56.24

* Minus figures are due to recoveries made by the Government of India.

2.7 Grants in Aid

Grants in Aid represent assistance from the Government of India, and comprise Grants, for State Plan Schemes. Central Plan Schemes, Centrally Sponsored Schemes and Special Plan Schemes approved by the Planning Commission and State Non-Plan Grants recommended by the Finance Commission. Total receipts during 2012-2013 under Grants- in Aid were ₹ 9365.92 crore as shown below:



The share of non-plan grants in total grants-in-aid increased from 12.55 per cent during 2011-2012 to 15.18 per cent in 2012-2013 while the share of grants for plan schemes declined from 87.45 per cent in 2011-2012 to 84.82 per cent in 2012-2013.

2.8 Public Debt

Trend of Public Debt over past years.

(₹ in crore)

Description	2008-09	2009-10	2010-11	2011-12	2012-13
Internal Debt	2165.59	1475.90	1229.63	(-) 98.56	(-)57.77
Central Loans	(-) 68.88	(-) 293.18	(-) 107.69	(-) 95.21	(-)86.62
Total Public Debt	2096.71	1182.72	1121.94	(-) 193.77	(-)144.39

Note : Negative figures indicate that repayment is in excess of receipts.

Against the total internal debt of ₹ 1348.70 crore of the State Government in 2012-2013 plus the central loan component of ₹ 39.70 crore received during this period, capital expenditure was ₹ 2617.28 crore, indicating that the rest of the capital expenditure was met from revenue accounts for developmental purposes.

CHAPTER III

EXPENDITURE

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day to day running of the organization, Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified under plan and Non-Plan.

General Services	Includes Justice, Police, Jail, PWD, Pension etc.
Social Services	Includes Education, Health & Family Welfare. Water Supply, Welfare of SC-ST etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.

3.2 Revenue Expenditure

Revenue Expenditure was 20.30 per cent of GSDP. It was less than original Budget Estimates by ₹ 69.10 crore. Non Plan Expenditure was more than original Budget Estimates by ₹ 3590.51 crore and Plan Expenditure was less than original Budget Estimates by ₹ 3659.61 crore.

The shortfall/excess of expenditure against original budget estimates under Revenue section during the past five years is given below:

(₹ in crore)

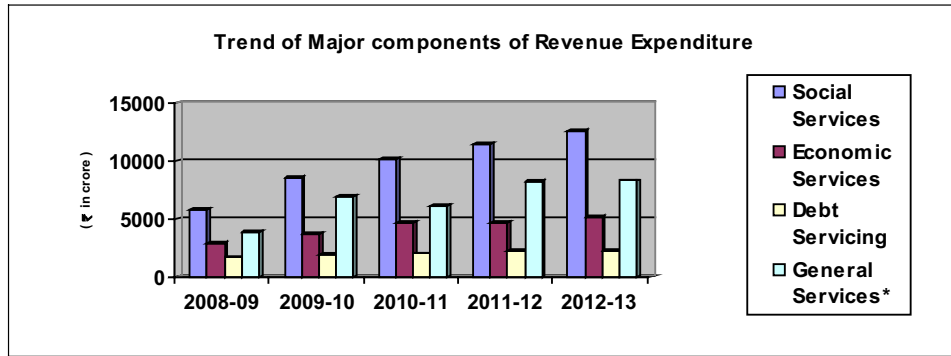
	2008-09	2009-10	2010-11	2011-12	2012-13
Budget Estimates	20039.32	24150.64	25431.52	25375.12	29206.02
Actual	14243.33	21232.20	22951.82	26528.55	29136.92
Gap	5795.99	2918.44	2479.70	(-) 1153.43	69.10
Percentage of gap over BE	28.92	12.08	9.75	(-) 4.55	0.24

3.2.1 Sectoral distribution of Revenue Expenditure (2012-13)

(₹ in crore)

Components	Amount	Percentage
A. Fiscal Services	307.37	1.05
i) Collection of Taxes on Property and Capital transactions	174.56	0.60
ii) Collection of Taxes on Commodities and Services	131.33	0.45
iii) Other Fiscal Services	1.48	...
B. Organs of State	253.29	0.87
C. Interest Payments and Servicing of Debt	2248.91	7.72
D. Administrative Services	3609.96	12.39
E. Pensions and Miscellaneous General Services	4150.76	14.25
F. Social Services	12617.46	43.30
G. Economic Services	5209.38	17.88
H. Grants-in-aid and Contributions	739.79	2.54
TOTAL EXPENDITURE (REVENUE ACCOUNT)	29136.92	100.00

3.2.2 Major components of Revenue Expenditure (2008-2013)



* General Services excludes MH 2048 (Appropriation for reduction or avoidance of debt), MH 2049 (Interest payments) and includes MH 3604 (Compensation and assignment to Local Bodies and Panchayati Raj Institutions). Debt Servicing includes MH 2048 & 2049.

3.3 Capital Expenditure

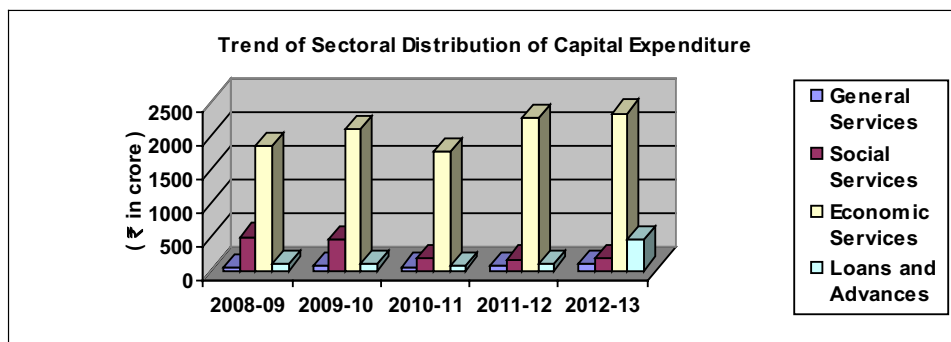
Capital disbursements for 2012-2013 at 2.14 per cent of GSDP were less than Original Budget Estimates by ₹ 2182.15 (less disbursement of ₹ 2145.70 crore under Plan Expenditure and ₹ 36.45 crore under Non-Plan Expenditure).

3.3.1 Sectoral distribution of Capital Expenditure

(₹ in crore)			
Sl. No	Sector	Amount	Percentage
1	General Services - Police, Land Revenue etc	101.86	3.30
2	Social Services - Education, Health& Family Welfare, Water Supply, Welfare of SC/ST etc.	176.26	5.73
3	Economic Services - Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.	2339.16	76.00
4	Loans and Advances Disbursed	460.65	14.97
Total		3077.93	100.00

3.3.2 Sectoral distribution of Capital Expenditure over the past 5 years

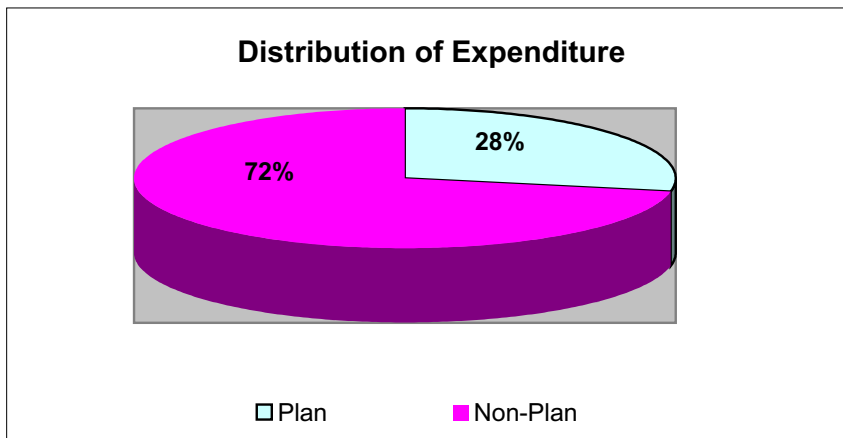
(₹ in crore)						
Sl. No	Sector	2008-09	2009-10	2010-11	2011-12	2012-13
1.	General Services	36.47	74.82	53.58	68.48	101.86
2.	Social Services	497.01	452.23	176.02	162.00	176.26
3.	Economic Services	1839.54	2102.30	1771.29	2275.52	2339.16
4.	Loans and Advances	88.74	99.23	70.88	88.28	460.65
Total		2461.76	2728.58	2071.77	2594.28	3077.93



CHAPTER IV

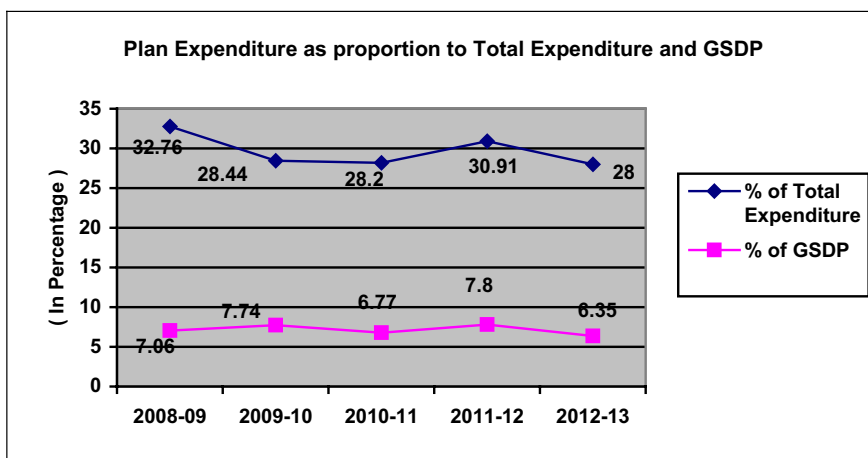
PLAN & NON PLAN EXPENDITURE

4.1 Distribution of Expenditure (2012-2013)



4.2 Plan Expenditure

During 2012-2013, Plan Expenditure, representing 28 per cent to total disbursement, was ₹ 9111.39 crore (₹ 7334.01 crore under State Plan, ₹ 1706.04 crore under Centrally Sponsored Plan Schemes and ₹ 71.34 crore under Loans and Advances.)



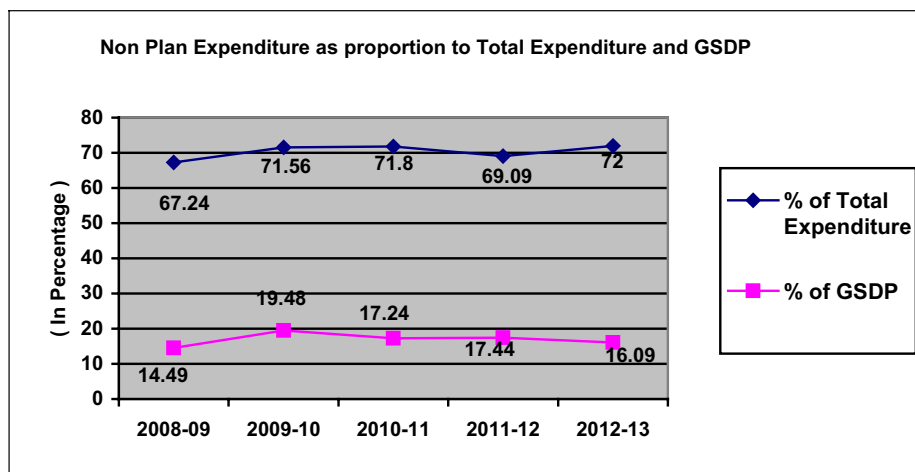
4.2.1 Plan Expenditure under Capital Account

(₹ in crore)

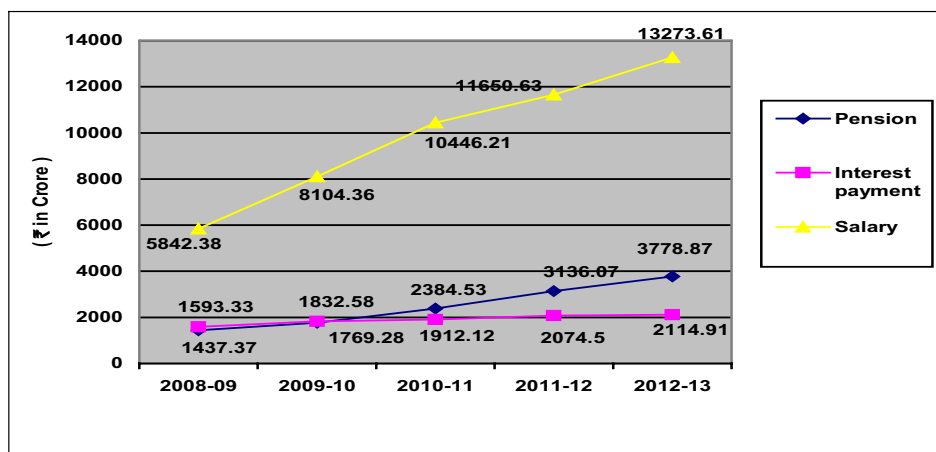
	2008-09	2009-10	2010-11	2011-12	2012-13
Total Capital Expenditure	2461.75	2728.58	2071.77	2594.28	3077.93
Capital Expenditure (Plan)	2361.24	2645.97	2000.75	2513.14	2616.30
Percentage of Capital Expenditure (Plan) to Total Capital Expenditure	95.92	96.97	96.57	96.87	85.00

4.3 Non-Plan Expenditure

Non-plan Expenditure during 2012-2013 representing 72 per cent of total disbursement, was ₹ 23103.46 crore, (₹ 22641.83 crore under Revenue and ₹ 461.63 crore under Capital).



4.4 Committed Expenditure



(₹ in crore)

Component	2008-09	2009-10	2010-11	2011-12	2012-13
Committed Expenditure	8873.08	11706.22	14742.86	16861.20	19167.39
Revenue Expenditure	14243.33	21232.20	22951.82	26528.55	29136.92
Percentage of Committed Expenditure to Revenue Receipts	49	59	64	61	62
Percentage of Committed Expenditure to Revenue Expenditure	62	55	64	64	66

The steep upward trend on committed expenditure leaves the government with lesser flexibility for developmental spending.

CHAPTER V

APPROPRIATION ACCOUNTS

5.1 Summary of Appropriation Accounts for 2012-13

(₹ in crore)

Sl. No	Nature of Expenditure	Original Grant	Supplemen-tary Grant	Re-appropriation	Total	Actual Expenditure	Savings (-) / Excesses (+)
1.	Revenue Voted Charged	34272.95 2318.67	2178.90 81.13	177.49 0.35	36451.85 2399.80	26831.90 2305.13	(-) 9619.95 (-) 94.67
2.	Capital Voted Charged	4709.15 ...	1824.87 ...	45.22 ...	6534.02 ...	2617.28 ...	(-) 3916.74 ...
3.	Public Debt Charged	1571.48	21.21	0.21	1592.69	1532.79	(-) 59.90
4.	Loans and Advances Voted Charged	571.32 ...	7.34 ...	... ...	578.66 ...	460.65 ...	(-) 118.01 ...
	Total	43443.57	4113.45	223.27	47557.02	33747.75	(-) 13809.27

5.2 Trend of Savings / Excess during the past five years

(₹ in crore)

Year	Saving (-) / Excess (+)				Total
	Revenue	Capital	Public Debt	Loans & Advances	
2008-2009	(-) 7588.56	(-) 1922.53	(-) 129.46	(-) 76.82	(-) 9717.37
2009-2010	(-) 9637.77	(-) 2960.61	(-) 27.15	(-) 19.00	(-) 12644.53
2010-2011	(-)11313.55	(-) 2479.39	(-) 123.92	(-) 37.13	(-) 13953.99
2011-2012	(-) 6416.45	(-) 2741.75	(-) 19.00	(-) 36.33	(-) 9213.53
2012-2013	(-) 9714.62	(-) 3916.74	(-) 59.90	(-)118.01	(-) 13809.27

5.3 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes / programmes.

Some grants with persistent and significant savings are given below:

(₹ in crore)

Year	Grant No. Major Head	Total Allocation	Percentage of Savings (-) / Excess (+) to Total Grant
	31- Urban Development (Revenue) (Town & Country Planning) 2215-Water Supply and Sanitation 2217- Urban Development		
2008-09	DO	74.60	(-) 47.12
2009-10	DO	209.27	(-) 49.96
2010-11	DO	220.24	(-) 85.85
2011-12	DO	171.09	(-) 62.73
2012-13	DO	190.37	(-) 76.57
	34- Urban Development (Revenue) (Municipal Administration Deptt.) 2215-Water Supply and Sanitation 2217-Urban Development 3054-Roads and Bridges		
2008-09	DO	63.43	(-) 76.79
2009-10	DO	115.84	(-) 60.24
2010-11	DO	117.90	(-) 52.72
2011-12	DO	72.87	(-) 79.65
2012-13	DO	83.58	(-) 83.37
	42-Social Services (Revenue) 2070-Other Administrative Services 2250-Other Social Services 2575-Other Special Areas Programmes		
2008-09	DO	290.85	(-) 76.94
2009-10	DO	575.31	(-) 68.03
2010-11	DO	779.44	(-) 90.43
2011-12	DO	688.78	(-) 73.51
2012-13	DO	427.81	(-) 72.12
	44-North Eastern Council Schemes (Capital) 4552- Capital Outlay on North Eastern Areas		
2008-09	DO	1232.53	(-) 76.90
2009-10	DO	870.92	(-) 67.58
2010-11	DO	1186.61	(-) 83.20
2011-12	DO	1171.79	(-) 70.34
2012-13	DO	1547.83	(-) 83.94
	63- Water Resources (Capital) 4471-Capital Outlay on Flood Control Projects.		
2008-09	DO	488.09	(-) 62.68
2009-10	DO	1105.55	(-) 74.92
2010-11	DO	669.09	(-) 65.57
2011-12	DO	907.37	(-) 68.80
2012-13	DO	1476.44	(-) 78.93

During 2012-13, Supplementary Grants totaling ₹ 4113.45 crore (12.19 per cent of Total Expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below :

(₹ in crore)

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
3	Administration of Justice	Revenue	238.68	11.75	162.23
9	Transport Services	Revenue	151.79	10.64	143.73
11	Secretariat and Attached Offices	Revenue	1371.85	98.14	931.16
14	Police	Revenue	2537.15	79.25	2020.87
17	Administrative and Functional Building	Capital	241.68	41.87	104.11
18	Fire Services	Revenue	104.42	5.66	83.64
26	Education (Higher Education)	Revenue	1960.99	22.26	1125.93
27	Art and Culture	Revenue	118.87	35.02	54.72
29	Medical and Public Health	Revenue	1736.45	83.87	1519.76
31	Urban Development (Town & Country Planning)	Revenue	186.37	4.00	44.60
36	Labour and Employment	Revenue	185.06	4.30	132.88
37	Food Storage, Warehousing and Civil Supplies	Revenue	157.80	1.93	75.22
38	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Revenue	755.15	120.88	626.24
39	Social Security, Welfare and Nutrition	Revenue	1494.51	1.02	968.50
41	Natural Calamities	Revenue	595.62	718.86	291.33
42	Social Services	Revenue	427.75	0.06	119.27
44	North Eastern Council Scheme	Revenue	443.59	1.00	8.76
		Capital	1177.14	370.69	248.52
45	Census, Survey and Statistics	Revenue	69.58	14.60	30.43
51	Soil & Water Conservation	Revenue	53.02	1.14	36.35
52	Animal Husbandry	Revenue	264.49	9.57	209.20
54	Fisheries	Revenue	92.40	12.96	74.91
58	Industries	Capital	52.64	5.01	48.01
59	Sericulture	Revenue	252.54	32.35	172.47
63	Water Resources	Capital	811.07	665.36	311.13
64	Roads and Bridges	Revenue	771.97	16.52	598.60
		Capital	1168.23	208.50	705.16
65	Tourism	Revenue	42.49	4.63	19.09
66	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	Revenue	1673.79	68.50	739.79
71	Education (Elementary Secondary Etc.)	Revenue	6964.58	129.95	5705.71
73	Urban Development (GDD)	Revenue	656.26	57.50	141.86
74	Sports & Youth Services	Revenue	59.71	15.87	52.98
76	Hill Areas Department (Karbi Anglong Autonomous Council)	Revenue	719.38	17.36	525.78
77	Hill Areas Department (North Cachar Hills Autonomous Council)	Revenue	334.06	8.31	283.87
78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council)	Revenue	1205.69	26.26	1160.88

CHAPTER VI

ASSETS AND LIABILITIES

6.1. Assets

The existing form of accounts do not easily depict valuation of Government assets like land, buildings etc., except in the year of acquisition / purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generation except to the limited extent shown by the rate of interest and period of existing loans.

Total investments as share capital in Statutory Corporations, Government Companies, Joint Stock Companies, Rural Banks etc. stood at ₹ 2212.97 crore at the end of 2012-2013. However, dividend received during the year was ₹ 11.64 crore (i.e. 0.53 per cent) on investment. During 2012-2013, investments in PSUs increased by ₹ 18.13 crore while corresponding decrease in dividend income had been ₹ 2.00 crore.

6.2. Debt and Liabilities

Outstanding Public Debt at the end of 2012-2013 was ₹ 19804.19 crore, comprising internal debt of ₹ 17747.34 crore and loans and advances of ₹ 2056.85 crore from Central Government. In addition Other Liabilities accounted under Public Account was ₹ 13092.35 crore.

The State also acts as a banker and trustee in respect of deposits like Small Savings Collections, Provident Funds and Deposits. There was an overall increase of ₹ 1342.71 crore in respect of such liabilities of State Government during 2012-2013.

Interest payments on debt and Other Liabilities totaling ₹ 2114.91 crore constituted 7.26 per cent of Revenue Expenditure of ₹ 29136.92 crore. Interest payments on public debts were ₹ 1620.15 crore (Internal debt ₹ 1490.96 crore and Loans and Advances from Central Governments ₹129.19 crore) and ₹ 494.77 crore on Other Liabilities. Expenditure on Account of Interest Payment increased by ₹ 40.42 crore during 2012-2013 over the previous year.

Details of the Public Debt and Total Liabilities of the State Government are as under :

(₹ in crore)

At the end of the year	Internal Debt	Loans & Advances from Central Government	Total Public Debt	Small Savings, Provident Funds, etc.	Other Obligations	Total Liabilities*	GSDP #	Percentage of total liability to GSDP
2008-2009	15198.13	2639.57	17837.70	4322.97	2080.77	24241.44	77506.00 Adv	31.28
2009-2010	16674.04	2346.38	19020.42	4812.51	4631.79	28464.72	88023.00 Adv	32.34
2010-2011	17903.67	2238.69	20142.36	5352.93	4197.44	29692.73	104218.00 Adv	28.49
2011-2012	17805.11	2143.48	19948.59	5987.91	5560.65	31497.15	115408.00 Adv	27.29
2012-2013	17747.34	2056.85	19804.19	6795.43	6296.92	32896.54	143567.00 Adv	22.91

* Public Debt, Small Saving, Provident Funds, Non-interest bearing obligations such as deposits of Local Funds, other earmarked Funds.

GSDP- AA: Quick, Adv: Advance

6.3 GUARANTEES

The position of guarantees given by the State Government for the payment of capital, loans and interest thereon raised by Statutory Corporations, Government Companies/ Corporations, Co-operative Societies, etc is given below : -

(₹ in crore)

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2008-09	1092.34	735.42	60.45
2009-10	592.71	245.96	52.56
2010-11	651.73	186.26	60.79
2011-12	651.73	161.50	97.53
2012-13	598.96	71.83	42.35

CHAPTER VII

OTHER ITEMS

7.1 LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total Loans and Advances made by the State Government at the end of 2012-2013 was ₹ 3507.07 crore. Total loans and advances to Government Corporations /Companies, Non-Government Institutes, Local bodies etc., at the end of 2012-2013 stood at ₹ 2844.47 crore. As regards recovery, principal amount aggregating to ₹ 3053.80 crore and interest on loan amounting to ₹ 301.26 crore was in arrears at the end of 31 March 2013.

7.2 FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies etc. during 2012-2013 was ₹ 2460.04 crore. It increased from ₹ 856.95 crore in 2008-2009 to ₹ 2460.04 crore in 2012-2013 indicating 187.07 per cent increase in the last five years. During 2012-2013 the major portion of assistance ₹ 2304.65 crore (93.68 per cent) of the total grant of ₹ 2460.04 crore was consumed by the Educational Institutions.

7.3 CASH BALANCE AND INVESTMENT OF CASH BALANCE

The closing cash balance according to the Reserve Bank of India was ₹ 1987.80 crore (Debit) against the general cash balance of ₹ 1987.89 crore (Credit) reflected in State Government Accounts. Thus, there is a difference of ₹ 0.09 crore (Credit) between the two figures. The difference is mainly because of erroneous reporting by the accredited banks to the RBI, Nagpur maintaining the cash balance of the State Government. The difference of ₹ 0.09 crore (net credit) is under reconciliation with Reserve Bank of India.

Investments held in the * Cash Balance Investment Account as on 31 March 2013 were ₹ 6266.41 crore.

Other cash balances and investment comprising cash with departmental officers (₹ 18.32 crore), Permanent advances with departmental officers (₹ 0.46 crore) and investment of earmarked funds (₹ 2322.71 crore) as on 31 March 2013 were ₹ 2341.49 crore.

** Includes short term investment in Government of India Treasury bills and long term investment in securities of Government of India.*

7.4 RECONCILIATION OF ACCOUNTS

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Principal Accountant General (Accounts and Entitlement). This exercise is to be conducted by respective Heads of Departments. The reconciliation of accounts of many departments is in arrears. In 2012-13, only 22.23 per cent (₹ 7505.43 crore) of the total expenditure of ₹ 33747.64 crore of the State Government was reconciled. Similarly, out of total revenue receipts of ₹ 30690.98 crore, only 79.64 per cent (₹ 24441.62 crore including shareable taxes of ₹ 10601.26 crore and grants in aid of ₹ 6853.48) was reconciled.

The following Controlling Officers did not attend to the reconciliation work at all :

Sl. No.	Controlling Officer	Sl. No.	Controlling Officer
1.	Secy., Finance Deptt.	10.	Secy., Minority Development Deptt.
2.	Secy., Election Deptt.	11.	Secy., Irrigation Deptt.
3.	Secy., Revenue & Disaster Management Deptt. Including Relief & Rehabilitation Branch.	12.	Secy., Sericulture Deptt.
4.	Secy., Revenue (Registration) Deptt.	13.	Secy., Water Resources Deptt.
5.	Secy., Pension & Public Grievance Deptt.	14.	Secy., Guwahati Development Deptt.
6.	Secy., Education Deptt.	15.	Secy., Information and Technology Deptt.
7.	Secy., Education (CTM) Deptt.	16.	Secy., Handloom & Textile Deptt.
8.	Secy., Public Health Engineering Deptt.	17.	Secy., Legislative (Law) Deptt.
9.	Secy., Social Welfare Deptt.	18.	Secy., Horticulture Deptt.

7.5 Submission of accounts by Accounts Rendering Units:

Accounts Rendering Units (ARUs) of the Government of Assam could not submit the initial accounts for 2012-13 to Principal Accountant General's (A&E) Office by the prescribed due date. The position of delay in receipt of accounts from ARUs is shown in table below:

Sl. No	Range of Delay	No. of Treasuries	No. of Public Works Divisions	No. of Forest Divisions
1	1 to 15 days	19	186	64
2	16 days to 30 days	12	42	51
3	31 days above.	13	60	32

7.6 *Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills.*

When money is required in advance or the Drawing and Disbursing Officers (DDOs) are not able to calculate the exact amount required, they are permitted to draw money without supporting documents through AC bills. Such AC bills are required to be settled not later than 25th of the month following that to which they relate (Rule 21 of Assam Contingency Manual 1989) through submission of DC bills. The fact that to the end of 31st March 2013, 5150 DC bills amounting to ₹ 1177.22 crore were outstanding, indicates that these instructions have not been followed.

7.7 *Commitments on account of Incomplete Works*

A total expenditure of ₹ 448.54 crore was incurred up to the year 2012-2013 by the State Government on various incomplete projects costing more than ten crore which have been taken up by the Public Works Department, Public Health & Engineering Department, irrigation Department and Water Resource Department. However, the projects / works under PWD (Roads), PWD (Buildings), Public Health & Engineering Department, Irrigation Department and Water Resource Department involves cost of ₹ 29.65 crore, ₹ 1043.38 crore, ₹ 228.87 crore, ₹ 76.72 and ₹ 19.32 crore respectively which are still pending for payments.

7.8 *Rush of Expenditure*

The financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under certain selected Heads of Account during March 2013 ranged between 51.79 per cent and 82.70 per cent of the total expenditure during the year indicating a tendency to utilize the budget at the close of the financial year. The flow of expenditure during the four quarters of 2012-13 in the above mentioned Heads was as below :

Head of Ac/s	Description	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total	During March	Per Cent of 3/2013 w.r.t Total Expenditure of 2012-123
(₹ in Crore)								
2052	Secretariat General Services	40.34	21.98	42.57	550.89	655.78	542.36	82.70
2225	Welfare of S C/S T and Other Backward Classes	25.03	46.49	85.63	602.43	759.58	525.50	69.18
2236	Nutrition	0.12	28.63	10.09	180.67	219.51	130.31	59.36
2401	Crop Husbandry	50.88	65.56	73.13	643.81	833.38	460.29	55.23
2515	Other Rural Development Programmes	13.05	14.41	31.36	471.56	530.38	296.43	55.89
3451	Secretariat Economic Services	10.03	10.56	32.94	197.73	251.26	183.98	73.22
5054	Capital Outlay on Roads and Bridges	88.26	147.70	92.06	522.70	850.72	440.60	51.79
Total		227.71	335.33	367.78	3169.79	4100.61	2579.47	62.90

©

COMPTROLLER AND AUDITOR GENERAL OF INDIA 2013

www.cag.gov.in

www.agasm.cag.nic.in