



**ACCOUNTS AT A GLANCE
2013- 2014**



GOVERNMENT OF ASSAM

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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 (2009-2014)</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 (2013-14)</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 16th 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. I & II) 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. I&II) 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 I 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 II 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 2013-2014 are given below.

(₹ in crore)

Receipts (Total: 36001.16)	Revenue (Total: 32212.79)	Tax Revenue	20569.44
		Non Tax Revenue	2705.04
		Grants-in-Aid	8938.31
	Capital (Total:3788.37)	Recovery of Loans and Advances	6.07
		Borrowing and other liabilities*	3782.30
Disbursements (Total: 36001.16)	Revenue		31989.89
	Capital		3189.23
	Loans and Advances		822.04

* 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 ₹ 3707.10 crore (₹ 3267.31 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 II 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, 2013-2014 had provided for gross expenditure of ₹ 53017.11 crore including the Supplementary Grants totaling ₹ 4157.65 crore voted by State Legislature during the year. An amount of ₹ 9153.59 crore was projected as recoveries in reduction of expenditure. Disbursements aggregating ₹ 37207.68 crore were made against the aggregate budget provision of ₹ 53017.11 crore, resulting in savings of ₹ 15809.43 crore against Grants and Appropriation. Recoveries in reduction of expenditure amounting to ₹ 29.29 crore were recorded resulting in a decrease of ₹ 9124.30 crore vis-à-vis budget estimates of ₹ 9153.59 crore. The gross expenditure includes ₹ 440.93 crore drawn on Abstract Contingent (AC) Bills of which ₹ 437.14 crore 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 2013-2014, 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 ₹ 222.90 crore and a Fiscal Deficit of ₹ 3782.30 crore representing 0.14 per cent and 2.33 per cent of the Gross State Domestic Product (GSDP). The Fiscal Deficit constituted 10.51 per cent of total expenditure. This deficit was met from excess of receipts under Public Debt (₹18.83 crore) and also partly met (₹ 3763.47 crore) from excess of receipts under Public Account (₹ 4046.72 crore) . Around 68.55 per cent of the revenue receipts (₹ 32212.79 crore) of the State Government was spent on committed expenditure like salaries (₹ 15618.81 crore), interest payments (₹ 2198.45 crore) and pensions (₹ 4264.13 crore).

N.B. Gross State Domestic Product (GSDP)for 2013-2014 as per Ministry of Statistics and Programme Implementation, GOI at current prices as on 1 August 2014 was ₹ 162652 crore.

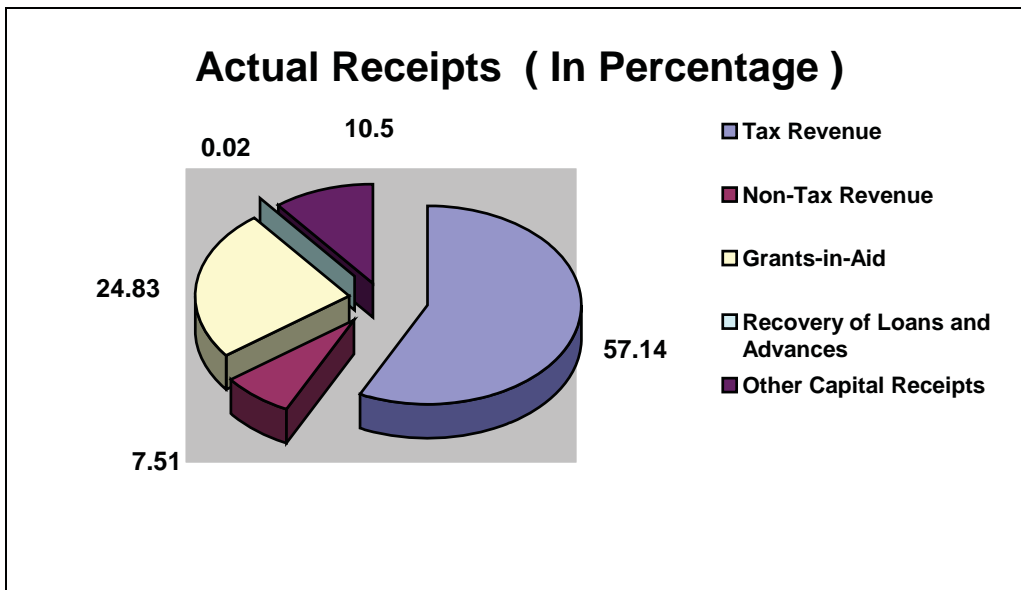
Sources and Application of Funds

(₹ in crore)

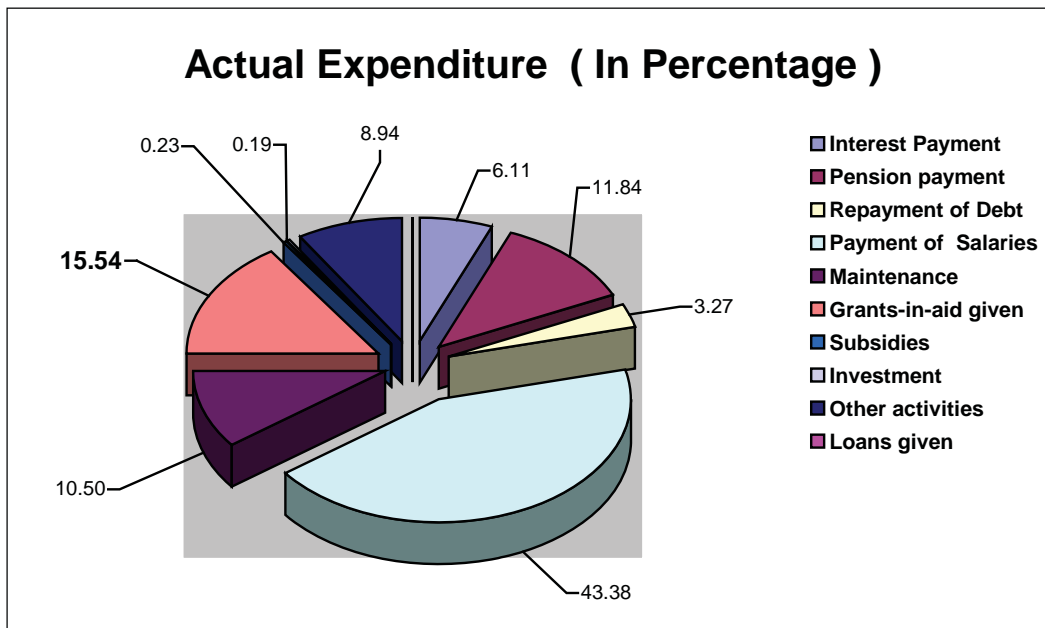
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balances as on 1 April 2013	(-) 1987.89
	Revenue Receipts	32212.79
	Recovery of Loans & Advances	6.07
	Public Debt	1196.07
	Small Savings, Provident Fund & Others	1454.70
	Reserves & Sinking Funds	543.44
	Deposits Received	5434.98
	Civil Advances Repaid	2996.61
	Suspense Account	138210.10
	Remittances	4498.66
	TOTAL	184565.53

APPLICATION	Revenue Expenditure	31989.89
	Capital Expenditure	3189.23
	Loans Given	822.04
	Repayment of Public Debt	1177.24
	Small Savings, Provident Fund & Others	617.53
	Reserves & Sinking Funds	287.77
	Deposits Spent	5355.12
	Civil Advances Given	2919.00
	Suspense Account	135424.00
	Remittances	4488.34
	Closing Cash Balance as on 31 March 2014	(-) 1704.63
	TOTAL	184565.53

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 2013-2014	Actuals 2013-14	Percentage of Actuals to B.E	Perce- ntage of Actuals to GSDP #
1.	Tax Revenue	21604.52	20569.44	95.21	12.65
2.	Non-Tax Revenue	3400.33	2705.04	79.55	1.66
3.	Grants-in-aid & Contributions	16279.47	8938.31	54.91	5.50
4.	Revenue Receipts (1+2+3)	41284.32	32212.79	78.03	19.80
5.	Recovery of Loans & Advances	21.81	6.07	27.83	...
6.	Other Receipts	...	...	...	...
7.	Borrowings and Other Liabilities	1362.57	3782.30	277.59	2.33
8.	Capital Receipts (5+6+7)	1384.38	3788.37	273.65	2.33
9.	Total Receipts (4+8)	42668.70	36001.16	84.37	22.13
10.	Non-Plan Expenditure(NPE)	23387.98	25568.91	109.33	15.72
11.	NPE on Revenue Account	20754.89	24962.24	120.27	15.35
12.	NPE on Interest Payments out of 11	2264.26	2198.45	97.09	1.35
13.	NPE on Capital Account	2633.09	606.67	23.04	0.37
14.	Plan Expenditure (PE)	19280.72	10432.25	54.11	6.41
15.	PE on Revenue Account	11412.14	7027.65	61.58	4.32
16.	PE on Capital Account	7868.58	3404.60	43.27	2.09
17.	Total Expenditure (10+14)	42668.70	36001.16	84.37	22.13
18.	Expenditure on Revenue Account(11+15)	32167.03	31989.89	99.45	19.67
19.	Expenditure on Capital Account (13+16)*	10501.67	4011.27	38.20	2.47
20.	Revenue Surplus (4-18)	9117.29	222.90	2.44	0.14
21.	Fiscal Deficit {17- (4+5)}	1362.57	3782.30	277.59	2.33

* Expenditure on Capital Account consists of Capital Expenditure (₹ 3189.23 crore) and Loans and Advances disbursed (₹ 822.04 crore).

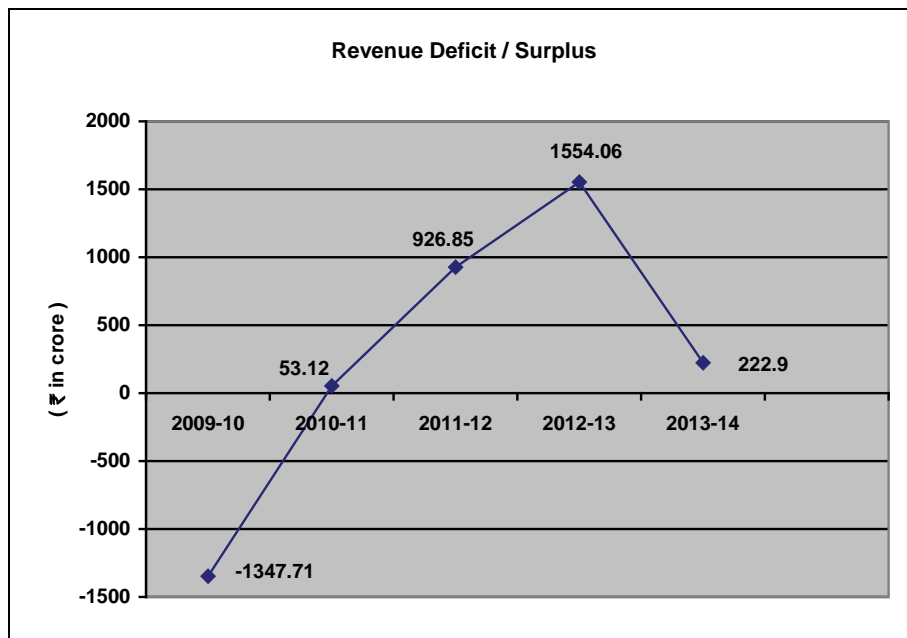
GSDP ₹ 162652 Crore (Adv).

1.6 What do the Deficits and Surpluses indicate?

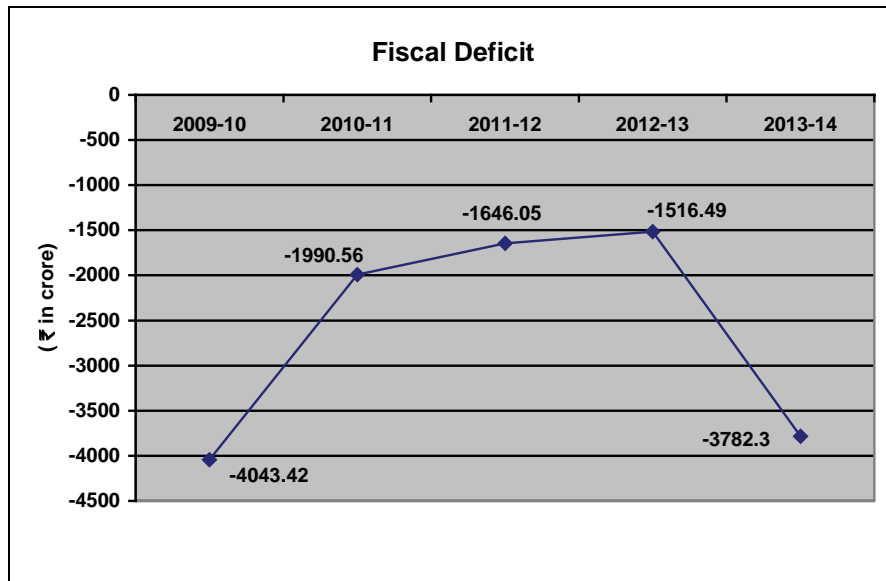
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
Revenue Deficit / Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure 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.

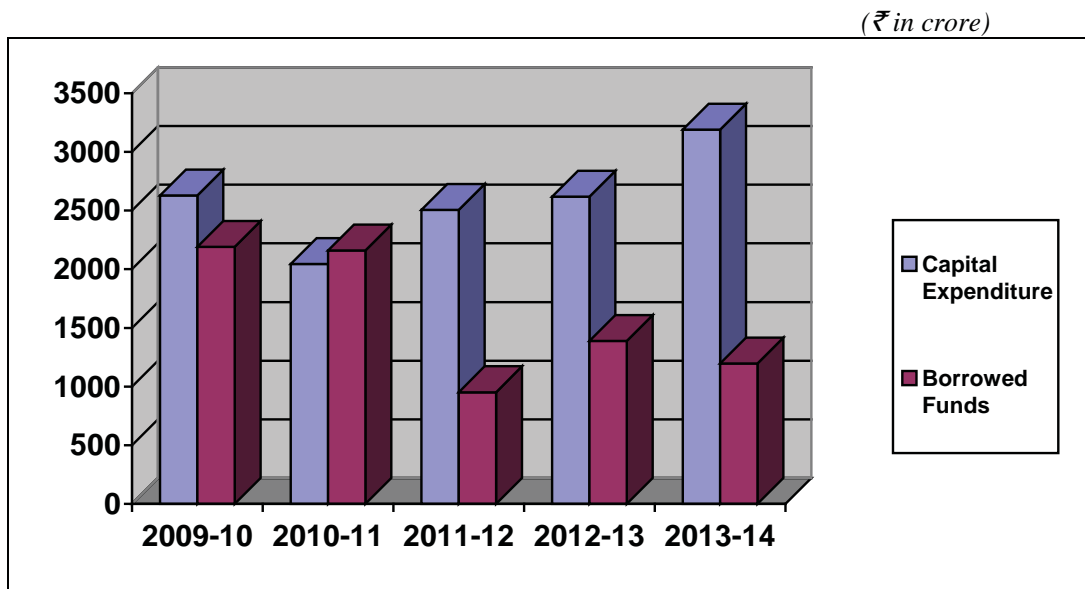
1.6.1. Trend of Revenue Deficit / Surplus



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 (₹ 1196.07 crore) on capital expenditure (₹ 3189.23 crore).

CHAPTER II

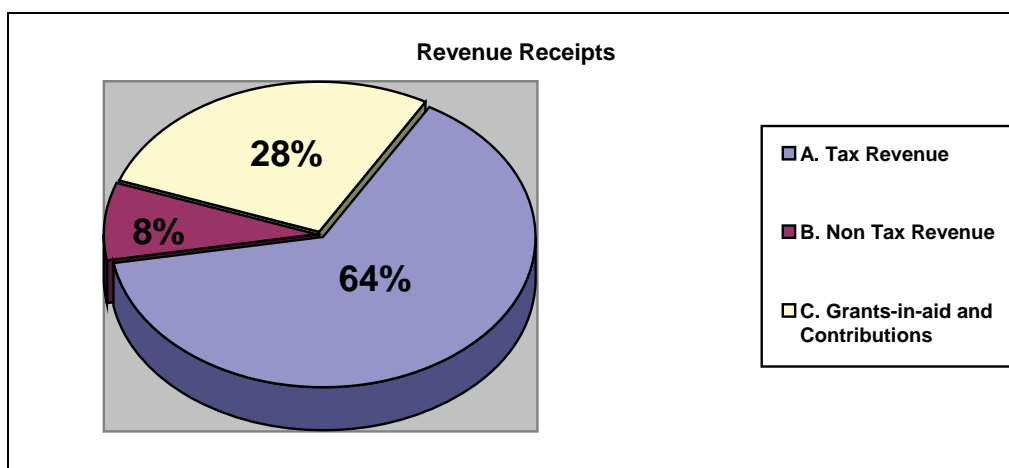
RECEIPTS

2.1. Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2013-14 were ₹ 32218.86 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 (2013-14)

(₹ in Crore)

Components	Actuals
A. Tax Revenue*	20569.44
Taxes on Income & Expenditure	6732.25
Taxes on Property & Capital Transactions	417.85
Taxes on Commodities & Services	13419.34
B. Non-Tax Revenue	2705.04
Interest Receipts, Dividends and Profits	430.65
General Services	191.07
Social Services	29.73
Economic Services	2053.59
C. Grants-in-aid & Contributions	8938.31
Total – Revenue Receipts	32212.79

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

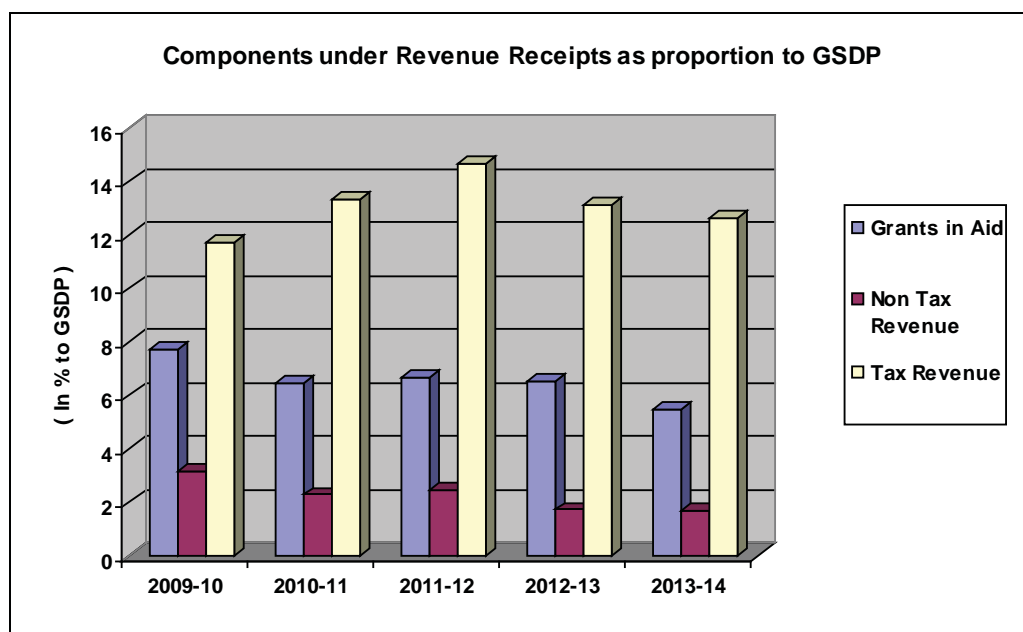
2.3 Trend of Receipts

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Tax Revenues	10326.25 (11.73)	13898.46 (13.34)	16921.77 (14.66)	18851.47 (13.13)	20569.44 (12.65)
Non-Tax Revenues	2752.94 (3.13)	2373.33 (2.28)	2866.76 (2.48)	2473.59 (1.72)	2705.04 (1.66)
Grants-in-Aid	6805.30 (7.73)	6733.15 (6.46)	7666.87 (6.64)	9365.92 (6.52)	8938.31 (5.49)
Total Revenue Receipts	19884.49 (22.59)	23004.94 (22.07)	27455.40 (23.79)	30690.98 (21.38)	32212.79 (19.80)
GSDP	88023.00	104218.00	115408.00	143567.00	162652.00

Note : Figures in parentheses represent percentage to GSDP

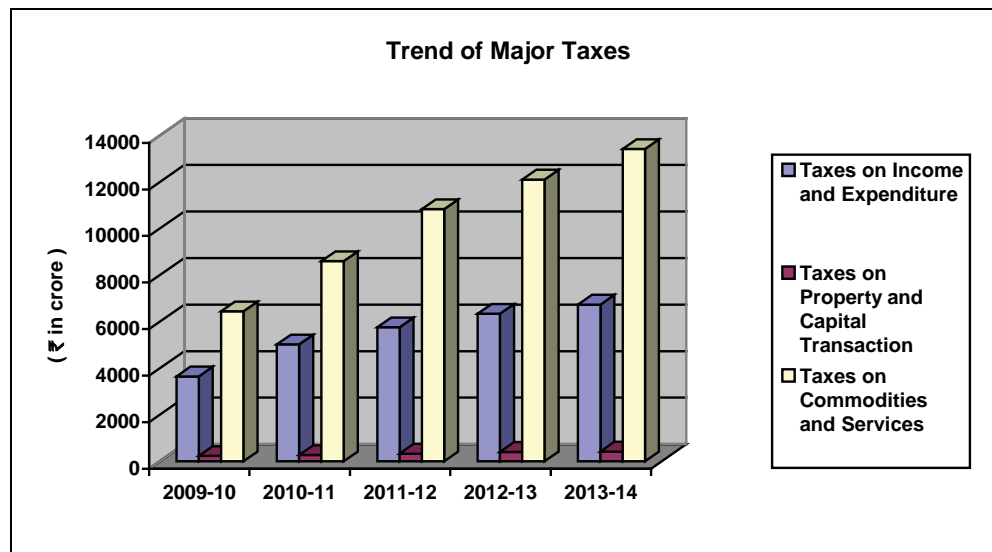
Though the GSDP increased by 13.29 per cent between 2012-13 and 2013-14, growth in revenue collection was only 4.96 per cent. Tax Revenues increased by 9.11 per cent and Non-Tax Revenue increased by 9.36 per cent. However, significant increase in collections under Non-Tax Revenue were made under 'Petroleum' (₹ 201.76) crore and 'Police' (₹ 23.18) crore. The State's own revenue under certain tax components, like taxes on Sales, trade etc. (₹ 6848.01 crore), 'State Excise' (₹ 610.26 crore), taxes on vehicles (₹ 351.11 crore) and 'Other Taxes on Income and Expenditure' (₹ 186.36) crore showed a higher trend.



Sector-wise Tax Revenue

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Taxes on Income and Expenditure	3650.05	5022.40	5757.79	6338.57	6732.25
Taxes on Property and Capital Transactions	230.34	271.11	328.97	404.64	417.85
Taxes on Commodities and Services	6445.86	8604.95	10835.01	12108.27	13419.34
Total Tax Revenues	10326.25	13898.46	16921.77	18851.47	20569.44



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 GDP
(1)	(2)	(3)	(4)	(5)
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
2013-14	20569.44	11574.52	8994.92	5.53

2.5 Efficiency of Tax Collection

A. Taxes on Property and Capital Transaction

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Collection	230.34	271.11	328.97	404.64	417.85
Expenditure on Collection	124.73	154.47	163.04	174.56	169.67
Efficiency of Tax Collection (In Per cent)	54.15	56.98	49.56	43.14	40.61

B. Taxes on Commodities and Services

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Collection	6445.86	8604.95	10835.01	12108.27	13419.34
Expenditure on Collection	71.98	114.47	113.33	131.33	138.39
Efficiency of Tax Collection (In Per cent)	1.12	1.33	1.05	1.08	1.03

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

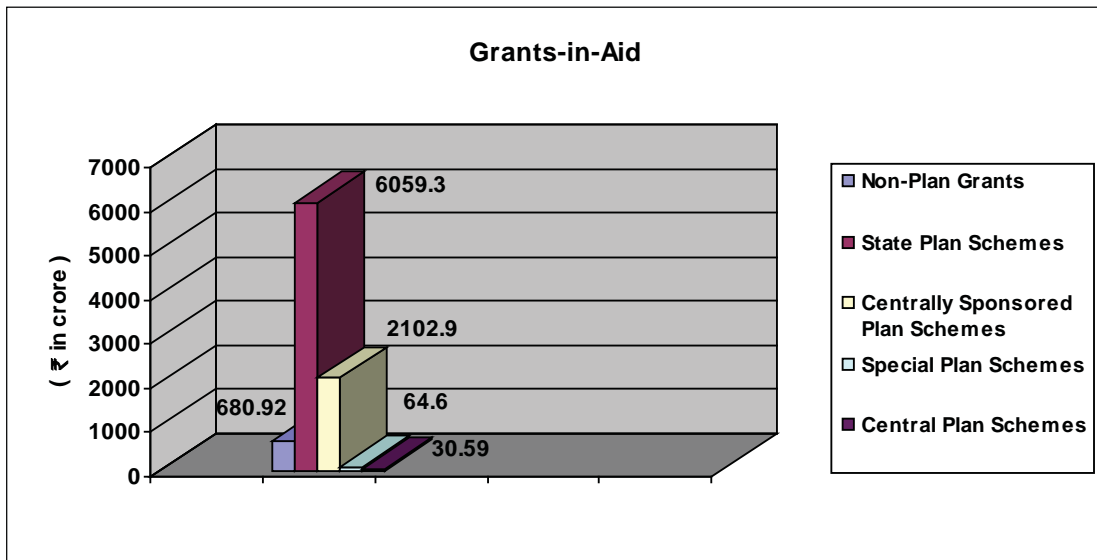
(₹ in crore)

Major Head Description	2009-10	2010-11	2011-12	2012-13	2013-14
Corporation Tax	2197.48	3114.68	3654.12	3808.09	3892.68
Taxes on Income other than Corporation Tax	1224.08	1645.93	1856.13	2279.84	2563.21
Other Taxes on Income and Expenditure	...	...	...	...	...
Taxes on Wealth	4.97	6.39	14.10	6.43	10.68
Customs	747.32	1393.42	1609.62	1761.69	1888.52
Union Excise Duties	601.97	1013.67	1041.57	1197.23	1333.81
Service Tax	563.71	794.53	1107.99	1547.98	1885.61
Other Taxes and Duties on Commodities and Services*	...	(-) 0.01	...	...	0.01
State Share of Union Taxes	5339.53	7968.61	9283.53	10601.26	11574.52
Total Tax Revenue	10326.25	13898.46	16921.77	18851.47	20569.44
Percentage of Union Taxes to Total Tax Revenue	51.71	57.33	54.86	56.24	56.27

* 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 2013-2014 under Grants- in Aid were ₹ 8938.31 crore as shown below:



The share of non-plan grants in total grants-in-aid declined from 15.18 per cent during 2012-2013 to 7.62 per cent in 2013-2014 while the share of grants for plan schemes increased from 84.82 per cent in 2012-2013 to 92.38 per cent in 2013-2014.

2.8 Public Debt

Trend of Public Debt over past years.

(₹ in crore)

Description	2009-10	2010-11	2011-12	2012-13	2013-14
Internal Debt	1475.90	1229.63	(-) 98.56	(-)57.77	132.14
Central Loans	(-) 293.18	(-) 107.69	(-) 95.21	(-)86.62	(-)113.31
Total Public Debt	1182.72	1121.94	(-) 193.77	(-)144.39	18.83

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

Against the total internal debt of ₹ 1147.46 crore of the State Government in 2013-2014 plus the central loan component of ₹ 48.61 crore received during this period, capital expenditure was ₹ 3189.23 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 19.67 per cent of GSDP. It was less than Budget Estimates by ₹ 177.14 crore. Non Plan Expenditure was more than Budget Estimates by ₹ 2180.93 crore and Plan Expenditure was less than Budget Estimates by ₹ 8848.47 crore.

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

(₹ in crore)

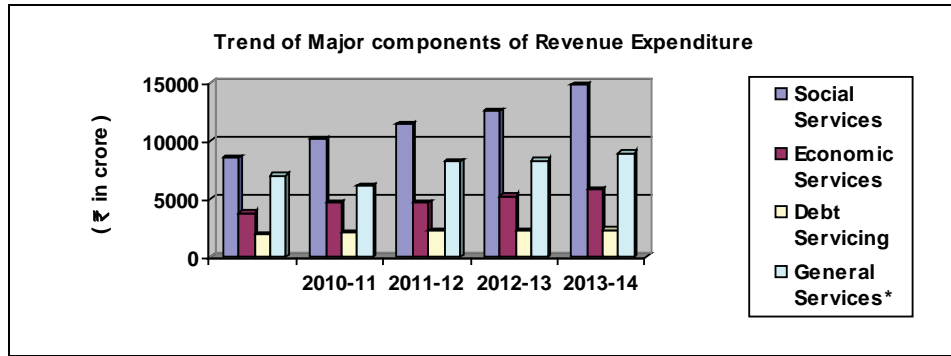
	2009-10	2010-11	2011-12	2012-13	2013-14
Budget Estimates	24150.64	25431.52	25375.12	29206.02	32167.03
Actual	21232.20	22951.82	26528.55	29136.92	31989.89
Gap	2918.44	2479.70	(-) 1153.43	69.10	177.14
Percentage of gap over BE	12.08	9.75	(-) 4.55	0.24	0.55

3.2.1 Sectoral distribution of Revenue Expenditure (2013-14)

(₹ in crore)

Components	Amount	Percentage
A. Fiscal Services	309.72	0.97
i) Collection of Taxes on Property and Capital transactions	169.67	0.53
ii) Collection of Taxes on Commodities and Services	138.39	0.43
iii) Other Fiscal Services	1.66	0.01
B. Organs of State	344.33	1.08
C. Interest Payments and Servicing of Debt	2341.10	7.32
D. Administrative Services	3665.01	11.46
E. Pensions and Miscellaneous General Services	4268.34	13.34
F. Social Services	14850.09	46.42
G. Economic Services	5835.54	18.24
H. Grants-in-aid and Contributions	375.76	1.17
TOTAL EXPENDITURE (REVENUE ACCOUNT)	31989.89	100.00

3.2.2 Major components of Revenue Expenditure (2009-2014)



* 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 2013-2014 at 2.47 per cent of GSDP were less than Budget Estimates by ₹ 6490.40 (less disbursement of ₹ 4463.98 crore under Plan Expenditure and ₹ 2026.42 crore under Non-Plan Expenditure).

3.3.1 Sectoral distribution of Capital Expenditure

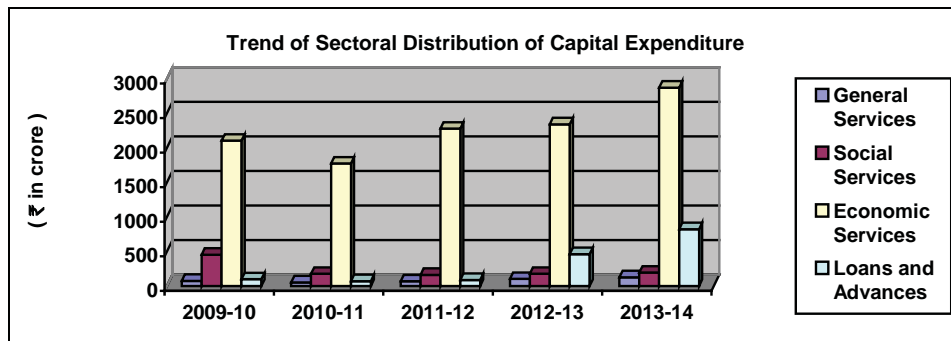
(₹ in crore)

Sl. No	Sector	Amount	Percentage
1	General Services - Police, Land Revenue etc	125.74	3.14
2	Social Services - Education, Health& Family Welfare, Water Supply, Welfare of SC/ST etc.	194.65	4.85
3	Economic Services - Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.	2868.84	71.52
4	Loans and Advances Disbursed	822.04	20.49
Total		4011.27	100.00

3.3.2 Sectoral distribution of Capital Expenditure over the past 5 years

(₹ in crore)

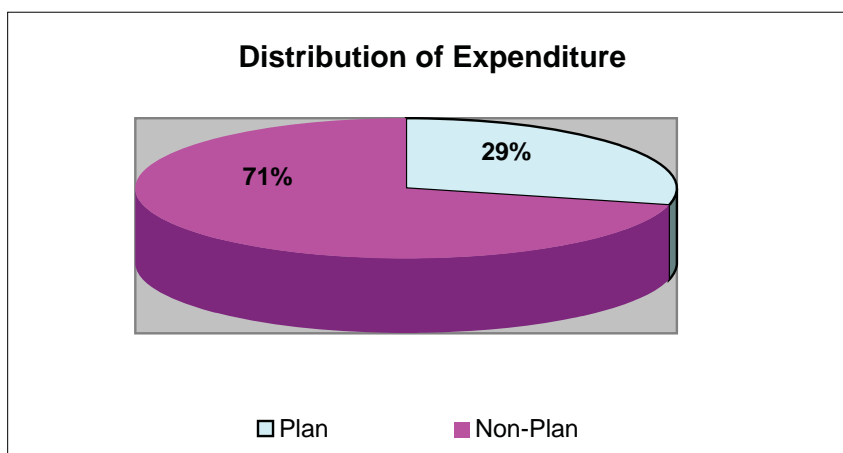
Sl. No	Sector	2009-10	2010-11	2011-12	2012-13	2013-14
1.	General Services	74.82	53.58	68.48	101.86	125.74
2.	Social Services	452.23	176.02	162.00	176.26	194.65
3.	Economic Services	2102.30	1771.29	2275.52	2339.16	2868.84
4.	Loans and Advances	99.23	70.88	88.28	460.65	822.04
Total		2728.58	2071.77	2594.28	3077.93	4011.27



CHAPTER IV

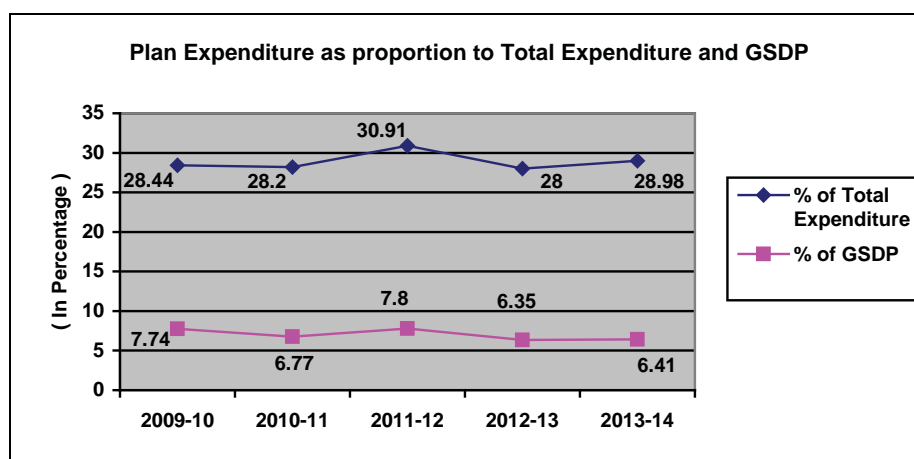
PLAN & NON PLAN EXPENDITURE

4.1 Distribution of Expenditure (2013-2014)



4.2 Plan Expenditure

During 2013-2014, Plan Expenditure, representing 28.98 per cent to total disbursement, was ₹ 10432.25 crore (₹ 7599.01 crore under State Plan, ₹ 2517.23 crore under Centrally Sponsored Plan Schemes and ₹ 316.01 crore under Loans and Advances.)



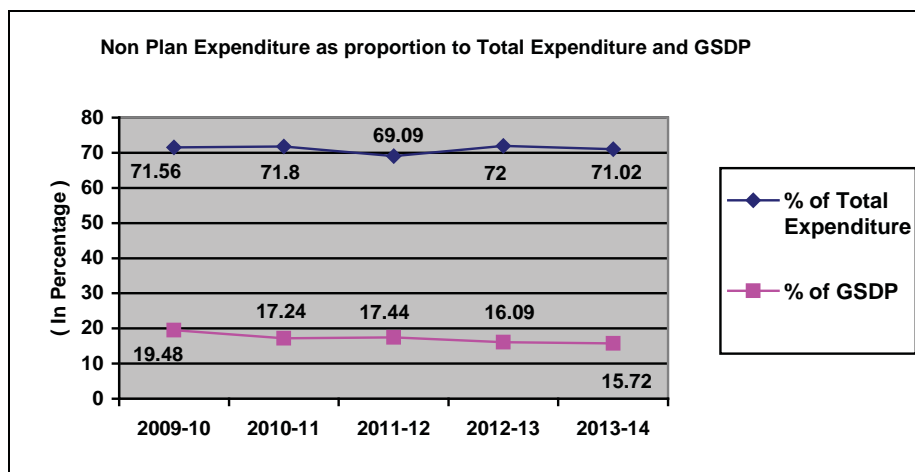
4.2.1 Plan Expenditure under Capital Account

(₹ in crore)

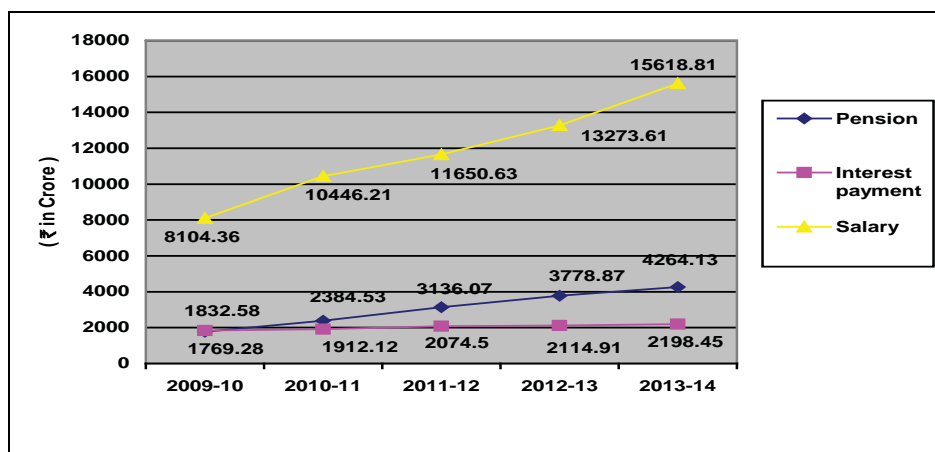
	2009-10	2010-11	2011-12	2012-13	2013-14
Total Capital Expenditure	2728.58	2071.77	2594.28	3077.93	4011.27
Capital Expenditure (Plan)	2645.97	2000.75	2513.14	2616.30	3404.60
Percentage of Capital Expenditure (Plan) to Total Capital Expenditure	96.97	96.57	96.87	85.00	84.88

4.3 Non-Plan Expenditure

Non-plan Expenditure during 2013-2014 representing 71.02 per cent of total disbursement, was ₹ 25568.91 crore, (₹ 24962.24 crore under Revenue and ₹ 606.67 crore under Capital).



4.4 Committed Expenditure



(₹ in crore)					
Component	2009-10	2010-11	2011-12	2012-13	2013-14
Committed Expenditure	11706.22	14742.86	16861.20	19167.39	22081.39
Revenue Expenditure	21232.20	22951.82	26528.55	29136.92	31989.89
Percentage of Committed Expenditure to Revenue Receipts	59	64	61	62	69
Percentage of Committed Expenditure to Revenue Expenditure	55	64	64	66	69

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 2013-14

(₹ in crore)

Sl. No	Nature of Expenditure	Original Grant	Supplemen-tary Grant	Re-appropriation	Total	Actual Expenditure	Savings (-) / Excesses (+)
1.	Revenue Voted Charged	36006.09 2483.54	2777.45 0.04	155.29 0.12	38783.54 2483.58	29628.10 2391.08	(-) 9155.44 (-) 92.50
2.	Capital Voted Charged	6497.18 ...	1274.37 ...	35.92 ...	7771.55 ...	3189.24 ...	(-) 4582.31 ...
3.	Public Debt Charged	1194.82	...	9.31	1194.82	1177.23	(-) 17.59
4.	Loans and Advances Voted Charged	2677.83 ...	105.79 ...	... ...	2783.62 ...	822.03 ...	(-)1961.59 ...
	Total	48859.46	4157.65	200.64	53017.11	37207.68	(-) 15809.43

5.2 Trend of Savings / Excess during the past five years

(₹ in crore)

Year	Saving (-) / Excess (+)				Total
	Revenue	Capital	Public Debt	Loans & Advances	
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
2013-2014	(-) 9247.94	(-) 4582.31	(-) 17.59	(-) 1961.59	(-) 15809.43

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		
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
2013-14	DO	237.89	(-) 71.65
	34- Urban Development (Revenue) (Municipal Administration Deptt.) 2215-Water Supply and Sanitation 2217-Urban Development 3054-Roads and Bridges		
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
2013-14	DO	76.97	(-) 73.99
	42-Social Services (Revenue) 2070-Other Administrative Services 2250-Other Social Services 2575-Other Special Areas Programmes		
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
2013-14	DO	551.96	(-) 44.91
	44-North Eastern Council Schemes (Capital) 4552- Capital Outlay on North Eastern Areas		
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
2013-14	DO	1876.88	(-) 83.77
	63- Water Resources (Capital) 4711-Capital Outlay on Flood Control Projects.		
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
2013-14	DO	1231.48	(-) 87.01

During 2013-14, Supplementary Grants totaling ₹ 4157.65 crore (11.17 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	270.47	15.49	173.07
9	Transport Services	Revenue	168.05	2.10	157.55
11	Secretariat and Attached Offices	Revenue	1111.81	115.51	704.29
12	District Administration	Revenue	140.59	3.42	128.19
14	Police	Revenue	2776.34	44.31	2207.71
17	Administrative and Functional Building	Capital	194.06	137.46	133.59
19	Vigilance Commission and Others	Revenue	70.60	28.89	35.17
26	Education (Higher Education)	Revenue	1882.84	78.09	1248.56
27	Art and Culture	Revenue	127.13	54.65	42.62
29	Medical and Public Health	Revenue	1885.28	99.85	1685.98
30	Water Supply and Sanitation	Capital	455.00	36.80	106.87
31	Urban Development (Town & Country Planning)	Revenue	191.97	45.92	67.45
36	Labour and Employment	Revenue	174.70	28.11	152.49
37	Food Storage, Warehousing and Civil Supplies	Revenue	151.64	65.68	63.96
38	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Revenue	715.08	156.93	550.63
39	Social Security, Welfare and Nutrition	Revenue	2018.33	78.34	1236.36
41	Natural Calamities	Revenue	626.80	541.43	499.40
42	Social Services	Revenue	493.94	58.03	304.06
44	North Eastern Council Scheme	Capital	1848.45	28.43	304.61
45	Census, Survey and Statistics	Revenue	61.03	11.26	34.88
48	Agriculture	Revenue	1039.22	151.11	709.85
49	Irrigation	Capital	685.88	41.34	365.11
54	Fisheries	Revenue	83.84	27.29	71.58
55	Forestry and Wild Life	Revenue	524.87	107.03	385.95
56	Rural Development (Panchayat)	Revenue	726.80	72.81	606.77
59	Sericulture & Weaving	Revenue	370.30	53.80	161.74
63	Water Resources	Capital	1200.58	30.90	159.95
64	Roads and Bridges	Capital	1203.97	423.95	730.00
65	Tourism	Capital	18.91	6.36	9.58
66	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	Revenue	1748.15	63.34	375.76
67	Horticulture	Revenue	9.04	12.80	8.23
70	Hill Areas	Revenue	63.96	3.33	1.06
71	Education (Elementary Secondary Etc.)	Revenue	7444.13	239.20	7041.88
73	Urban Development (GDD)	Revenue	476.18	117.26	180.54
74	Sports & Youth Services	Revenue	67.33	26.27	69.02
75	Information Technology	Capital	49.47	16.47	43.70
76	Hill Areas Department (Karbi Anglong Autonomous Council)	Revenue	729.16	29.79	565.98
77	Hill Areas Department (North Cachar Hills Autonomous Council)	Revenue	347.16	16.60	336.42

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 ₹ 2282.19 crore at the end of 2013-2014. However, dividend received during the year was ₹ 12.05 crore (i.e. 0.53 per cent) on investment. During 2013-2014, investments in PSUs increased by ₹ 69.21 crore while corresponding increase in dividend income had been ₹ 0.41 crore.

6.2. Debt and Liabilities

Outstanding Public Debt at the end of 2013-2014 was ₹ 19823.02 crore, comprising internal debt of ₹ 17879.48 crore and loans and advances of ₹ 1943.54 crore from Central Government. In addition Other Liabilities accounted under Public Account was ₹ 11942.33 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 ₹ 1172.70 crore in respect of such liabilities of State Government during 2013-2014 .

Interest payments on debt and Other Liabilities totaling ₹ 2198.45 crore constituted 6.87 per cent of Revenue Expenditure of ₹ 31989.89 crore. Interest payments on public debts were ₹ 1676.01 crore (Internal debt ₹ 1553.04 crore and Loans and Advances from Central Governments ₹122.97 crore) and ₹ 522.44 crore on Other Liabilities. Expenditure on Account of Interest Payment increased by ₹ 83.54 crore during 2013-2014 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
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	3974.20	30573.82	143567.00 Adv	21.29
2013-2014	17879.48	1943.54	19823.02	7632.60	4309.73	31765.35	162652.00 Adv	19.53

* 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
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
2013-14	582.27	69.39	20.23

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 2013-2014 was ₹ 4323.03 crore. Total loans and advances to Government Corporations /Companies, Non - Government Institutes, Local bodies etc., at the end of 2013-2014 stood at ₹ 4310.21 crore. As regards recovery, principal amount aggregating to ₹ 3507.07 crore and interest on loan amounting to ₹ 404.25 crore (as per records available with this office) was in arrears at the end of 31 March 2014.

7.2 FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies etc. during 2013-2014 was ₹ 2946.19 crore. It increased from ₹ 1143.05 crore in 2009-2010 to ₹ 2946.19 crore in 2013-2014 indicating 157.75 per cent increase in the last five years. During 2013-2014 the major portion of assistance ₹ 2782.35 crore (94.44 per cent) of the total grant of ₹ 2946.19 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 ₹ 1706.19 crore (Debit) against the general cash balance of ₹ 1704.63 crore (Credit) reflected in State Government Accounts. Thus, there is a difference of ₹ 1.56 crore (Debit) 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 ₹ 1.56 crore (net Debit) is under reconciliation with Reserve Bank of India.

Investments held in the * Cash Balance Investment Account as on 31 March 2014 were ₹ 3611.98 crore.

Other cash balances and investment comprising cash with departmental officers (₹ 9.69 crore), Permanent advances with departmental officers (₹ 0.46 crore) and investment of earmarked funds (₹ 2610.49 crore) as on 31 March 2014 were ₹ 2620.64 crore.

* Short term investment in Government of India Treasury bills.

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 2013-14, only 28.83 per cent (₹ 10719.26 crore including Central loan, interest payment, EAP recoveries under direct payment procedure and repayment of NSSF loan amounting to ₹ 1620.10 crore) of the total expenditure of ₹ 37178.40 crore of the State Government was reconciled. Similarly, receipts have been reconciled for a value of ₹ 17806.35 crore (includes shareable taxes of ₹ 11574.52 crore and Grants-in-aid of ₹ 6170.64 crore reconciled by the Principal Accountant General (A&E) with the Ministry of Finance, Government of India) i.e., 55.28 per cent of the total revenue receipts of the Government amounting to ₹ 32212.79 crore.

The status of reconciliation of accounts in respect of Chief Controlling Officer (CCO) of different department is given below :-

Particulars	Total No. of CCO's	Fully Reconciled	Partially Reconciled	Not Reconciled
Expenditure	59	12	28	19
Receipt	59	01	01	57

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 2013-14 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	07	162	26
2	16 days to 30 days	18	41	25
3	31 days above.	38	80	79

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 2014, 5329 DC bills amounting to ₹ 1549.62 crore were outstanding, indicates that these instructions have not been followed.

7.7 Commitments on account of Incomplete Works

A total expenditure of ₹ 386.07 crore was incurred up to the year 2013-2014 by the State Government on various incomplete projects costing more than ten crore which have been taken up by the Public Works Department, irrigation Department and Water Resource Department. However, the projects / works under PWD (Roads), PWD (Buildings), Irrigation Department and Water Resource Department involves cost of ₹ 83.33 crore, ₹ 28.72 crore, ₹ 90.39 crore, and ₹ 2.97 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 2014 ranged between 51.61 per cent and 100.00 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 2013-14 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 3/2014 w.r.t Total Expenditure of 2013-14
								(₹ in Crore)
2801	Power	---	0.84	---	1,50.60	1,51.44	1,49.12	98.47
4711	Capital Outlay on Flood Control Projects	7.68	11.50	20.78	1,58.50	1,98.46	1,45.70	73.42
4801	Capital Outlay on Power Projects	33.30	70.91	59.67	2,53.28	4,17.16	2,15.31	51.61
6801	Loans for Power Projects	---	---	---	2,40.88	2,40.88	1,91.01	79.30
7465	Loans for General Financial and Trading Institution	---	---	---	5,03.18	5,03.18	5,03.18	100.00
	Total	40.98	83.25	80.45	13,06.44	15,11.12	12,04.32	79.70

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