



ACCOUNTS AT A GLANCE 2014- 2015



GOVERNMENT OF ASSAM

**ACCOUNTS AT A GLANCE
2014- 2015**

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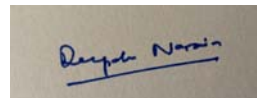
Preface

This is the 17th 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 consist 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 Accountant General (Accounts and Entitlements) 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: 01-03-2016.

(**Deepak Narain**)
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 Accountant General (Accounts and Entitlements). Besides, the Finance Accounts (Vol. I & II) and the Appropriation Accounts are prepared annually by the 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 2014-2015, are given below :

(₹ in crore)

Receipts (Total: 43621.15)	Revenue (Total: 38181.49)	Tax Revenue	21733.52
		Non-Tax Revenue	2412.89
		Grants-in-Aid	14035.08
	Capital (Total: 5439.66)	Recovery of Loans and Advances	10.13
		Borrowing and other liabilities*	5429.53
Disbursements (Total: 43621.15)	Revenue		39078.17
	Capital		3912.27
	Loans and Advances		630.71

* 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.

With the release of Centrally Sponsored Schemes funds through the Consolidated Fund of the State from Financial Year 2014-15, the Government of India directly released only ₹ 1172.21 crore (₹ 3707.10 crore last year) to NGOs for implementation of some schemes and programmes. 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 VI 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, 2014-2015, had provided for gross expenditure of ₹ 65350.89 crore, including the Supplementary Grants totaling ₹ 6925.42 crore voted by State Legislature during the year. An amount of ₹ 14685.43 crore was projected as recoveries in reduction of expenditure. Disbursements aggregating ₹ 46835.67 crore were made against the aggregate budget provision of ₹ 65350.89 crore, resulting in savings of ₹ 18515.22 crore against Grants and Appropriation. Recoveries in reduction of expenditure amounting to ₹ 24.29 crore were recorded, resulting in a decrease of ₹ 14661.14 crore *vis-à-vis* budget estimates of ₹ 14685.43 crore. The gross expenditure includes ₹ 364.67 crore drawn on Abstract Contingent (AC) Bills, of which ₹ 338.09 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. The extent to which the Government maintained the minimum cash balance with the RBI during 2014-15 and take Ways and Means Advances or Overdraft is indicated below :-

(i)	Number of days on which the minimum balance was maintained without taking any advance	334 days
(ii)	Number of days on which the minimum balance was maintained by taking special ways and means advances	31 days
(iii)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	---
(iv)	Number of days on which overdrafts were taken	---

1.4.2 Fund flow statement

The State had a Revenue Deficit of ₹ 896.68 crore and a Fiscal Deficit of ₹ 5429.53 crore representing 0.49 per cent and 2.95 per cent of the Gross State Domestic Product (GSDP). The Fiscal Deficit constituted 12.45 per cent of total expenditure. This deficit was met from excess of receipts under Public Debt (₹2955.23 crore) and also partly met (₹ 2474.30 crore) from excess of receipts under Public Account (₹ 2526.34 crore) . Around 65.88 per cent of the revenue receipts (₹ 38181.49 crore) of the State Government was spent on committed expenditure like salaries (₹ 17582.17 crore), interest payments (₹ 2333.74 crore) and pensions (₹ 5237.02 crore).

N.B. Gross State Domestic Product (GSDP)for 2014-2015 as per Ministry of Statistics and Programme Implementation, GOI at current prices was ₹ 183798 crore.

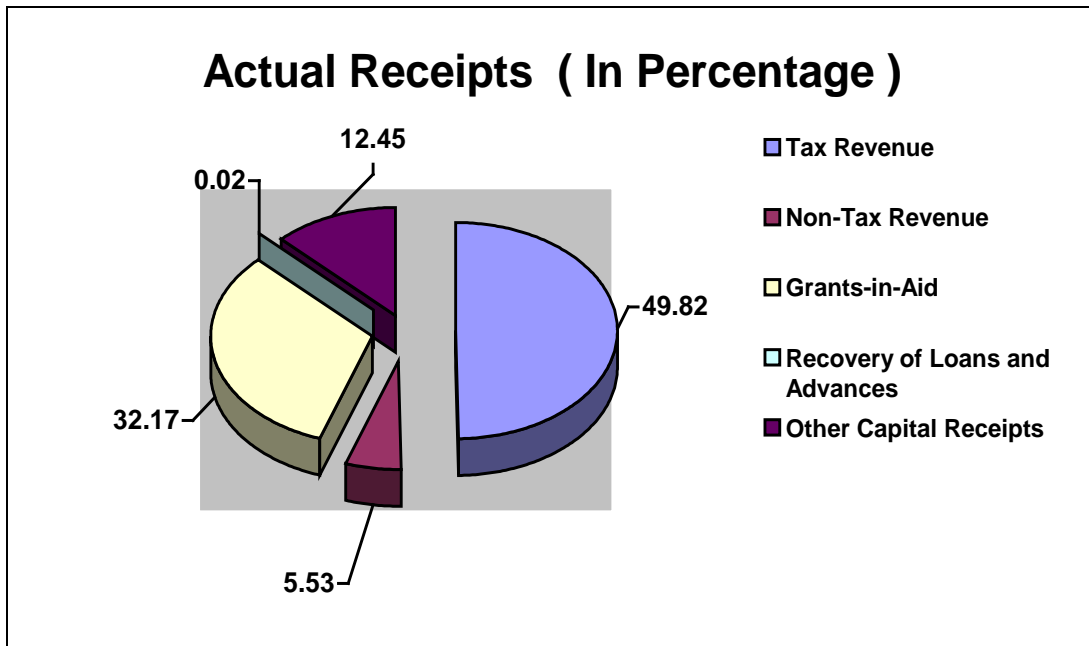
Sources and Application of Funds

(₹ in crore)

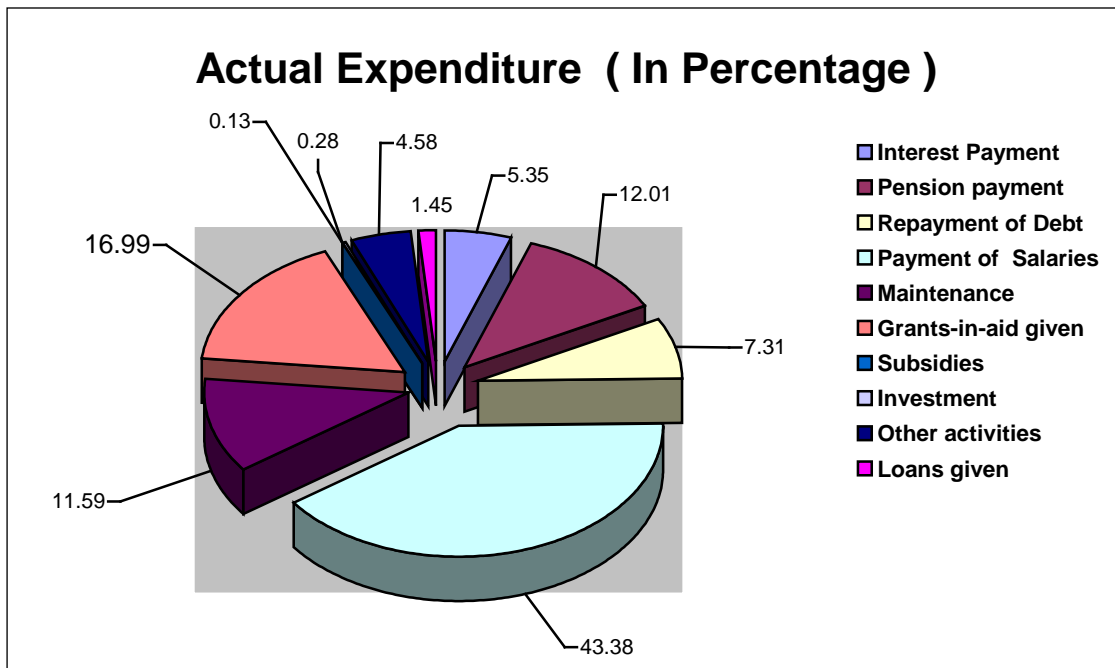
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balances, as on 1 April, 2014	(-) 1704.63
	Revenue Receipts	38181.49
	Recovery of Loans & Advances	10.13
	Public Debt	6145.46
	Small Savings, Provident Fund & Others	1631.33
	Reserves & Sinking Funds	818.51
	Deposits Received	5778.88
	Civil Advances Repaid	3929.97
	Suspense Account	129634.57
	Remittances	5740.30
	TOTAL	190166.01

APPLICATION	Revenue Expenditure	39078.17
	Capital Expenditure	3912.27
	Loans Given	630.71
	Repayment of Public Debt	3190.23
	Small Savings, Provident Fund & Others	741.20
	Reserves & Sinking Funds	497.89
	Deposits Spent	6307.04
	Civil Advances Given	3635.35
	Suspense Account	128115.70
	Remittances	5710.04
	Closing Cash Balance, as on 31 March, 2015	(-) 1652.59
	TOTAL	190166.01

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 2014-2015	Actuals 2014-15	Percentage of Actuals to B.E	Perce- ntage of Actuals to GSDP #
1.	Tax Revenue	25450.51	21733.52	85.40	11.82
2.	Non-Tax Revenue	4298.25	2412.89	56.14	1.31
3.	Grants-in-aid & Contributions	22948.05	14035.08	61.16	7.64
4.	Revenue Receipts (1+2+3)	52696.81	38181.49	72.46	20.77
5.	Recovery of Loans & Advances	5.49	10.13	184.52	0.01
6.	Other Receipts	...	...	...	...
7.	Borrowings and Other Liabilities	(-) 3457.39	5429.53	...	2.95
8.	Capital Receipts (5+6+7)	(-) 3451.89	5439.66	...	2.96
9.	Total Receipts (4+8)	49244.91	43621.15	88.58	23.73
10.	Non-Plan Expenditure(NPE)	25445.88	30096.46	118.28	16.37
11.	NPE on Revenue Account	24362.18	29687.28	121.86	16.15
12.	NPE on Interest Payments out of 11	2408.80	2333.74	96.88	1.27
13.	NPE on Capital Account	1083.70	409.18	37.76	0.23
14.	Plan Expenditure (PE)	23799.03	13524.69	56.53	7.32
15.	PE on Revenue Account	14452.24	9390.89	64.98	5.11
16.	PE on Capital Account	9346.79	4133.80	44.23	2.25
17.	Total Expenditure (10+14)	49244.91	43621.15	88.58	23.73
18.	Expenditure on Revenue Account(11+15)	38814.42	39078.17	100.68	21.26
19.	Expenditure on Capital Account (13+16)*	10430.49	4542.98	43.55	2.47
20.	Revenue Surplus (+) Deficit (-) (4-18)	13882.39	(-) 896.68	...	0.49
21.	Fiscal Surplus (+) Deficit (-) {(4+5)-17}	3457.39	(-) 5429.53	...	2.95

* Expenditure on Capital Account consists of Capital Expenditure (₹ 3912.27 crore) and Loans and Advances disbursed (₹ 630.71 crore).

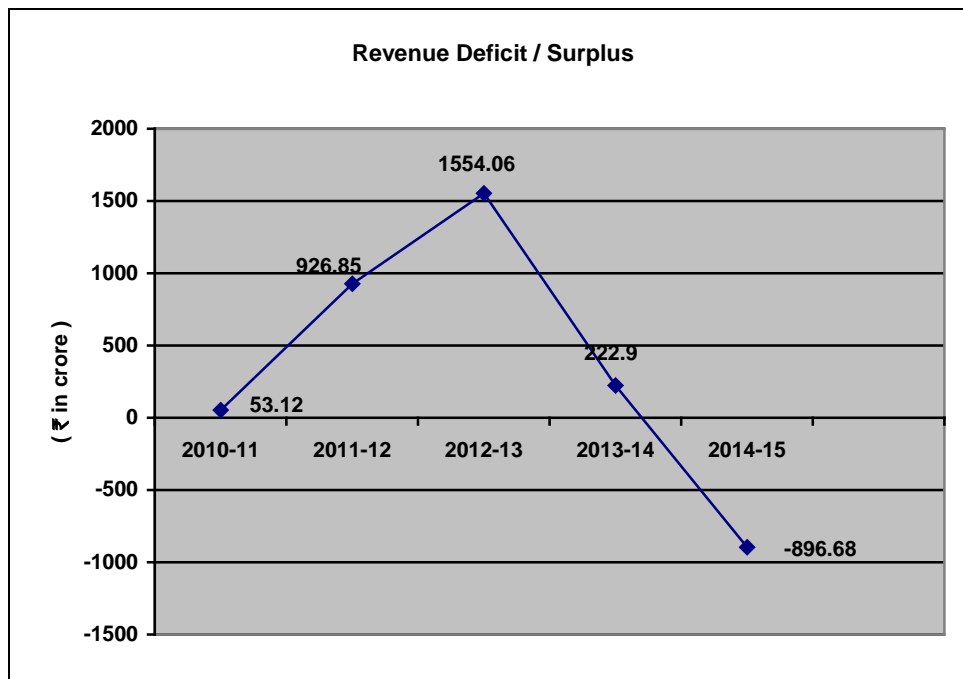
GSDP ₹ 183798 Crore (Adv).

1.6 What do the Deficits and Surpluses indicate?

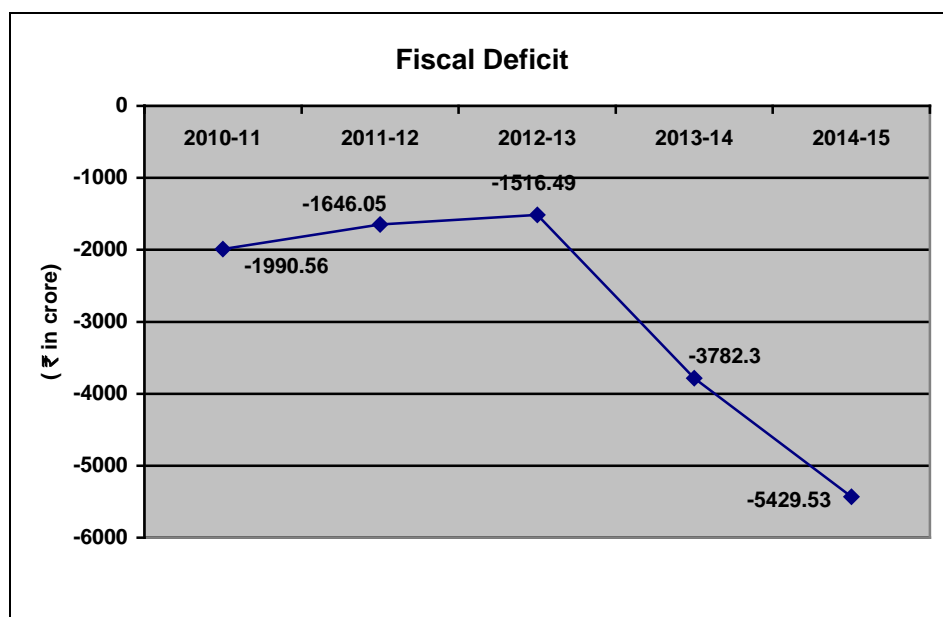
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
Revenue Deficit / Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure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

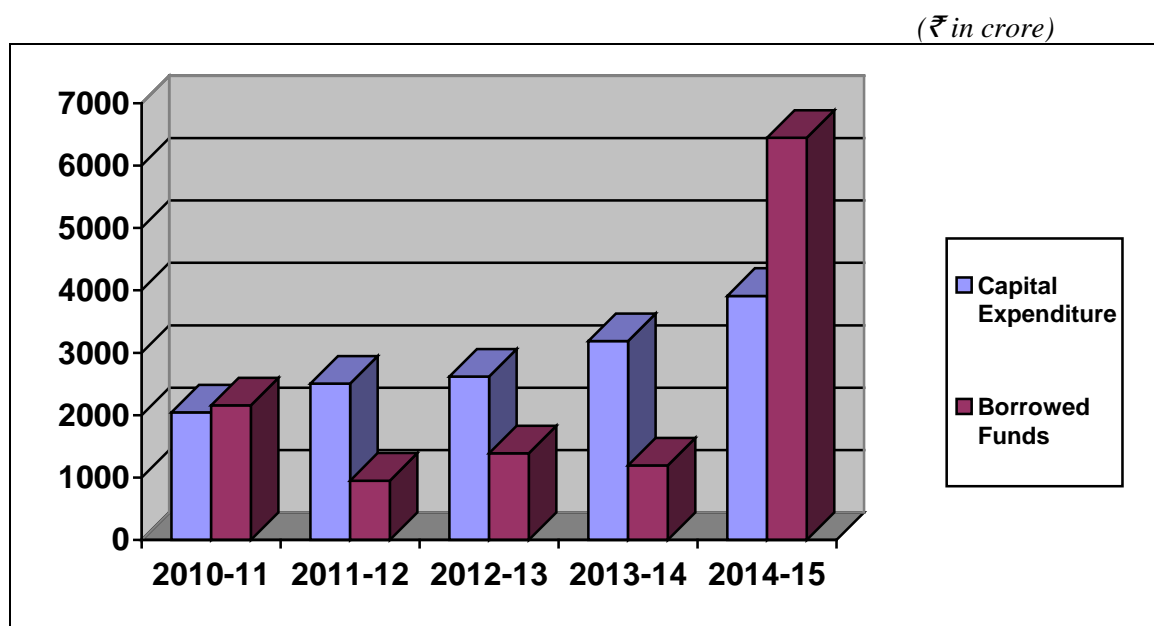
1.6.1. Trend of Revenue Deficit / Surplus



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, however, spent 63.66 per cent of the borrowings of the current year (₹ 6145.46 crore) on capital expenditure (₹ 3912.27 crore). It would, therefore, appear that 36.34 per cent of the public debt (₹ 2233.19 crore) was utilized to repay the principal and interest on public debt of previous years.

CHAPTER II

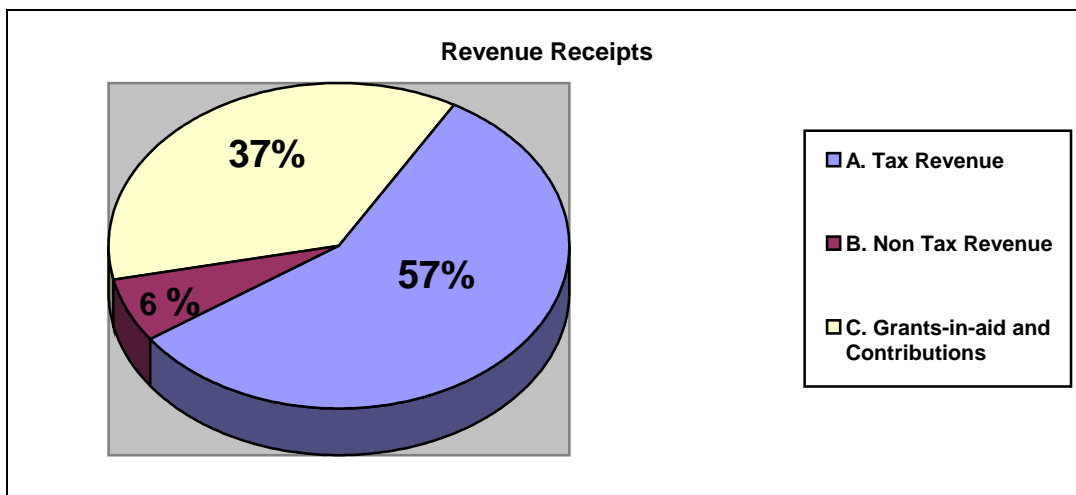
RECEIPTS

2.1. Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2014-15 were ₹ 38,191.62 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 give Grants-in-aid to institutions like Panchayati Raj Institutions, Autonomous Bodies etc.



Revenue Receipt Components (2014-15)

(₹ in Crore)

Components	Actuals
A. Tax Revenue*	21733.52
Taxes on Income & Expenditure	7595.17
Taxes on Property & Capital Transactions	342.42
Taxes on Commodities & Services	13795.93
B. Non-Tax Revenue	2412.89
Interest Receipts, Dividends and Profits	330.23
General Services	387.87
Social Services	28.70
Economic Services	1666.09
C. Grants-in-aid & Contributions	14035.08
Total – Revenue Receipts	38181.49

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

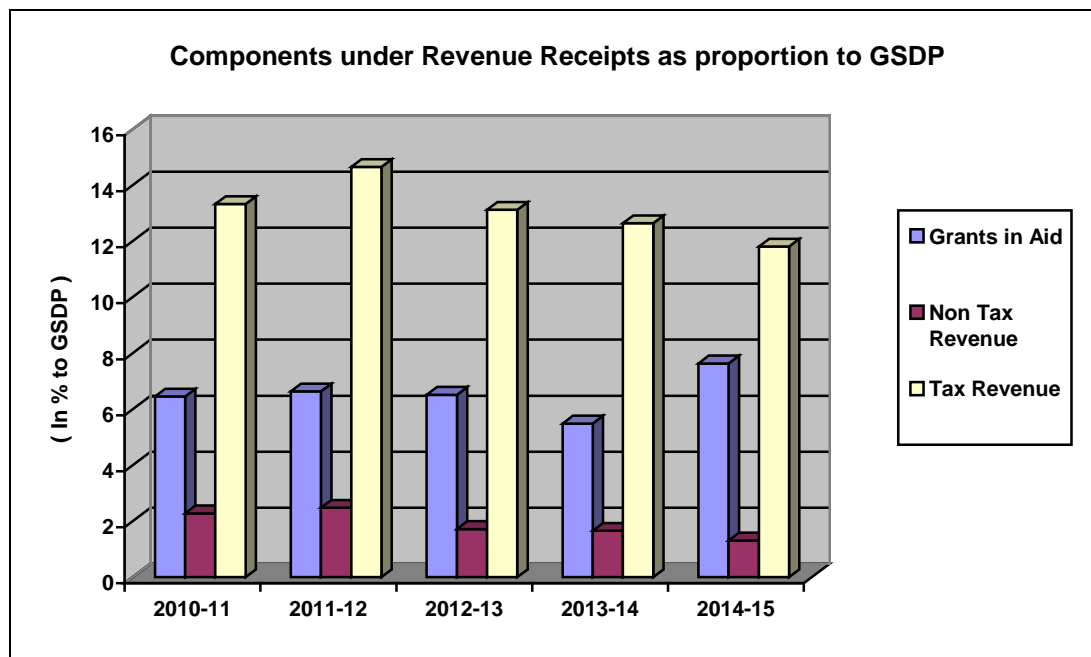
2.3 Trend of Receipt

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Tax Revenues	13898.46 (13.34)	16921.77 (14.66)	18851.47 (13.13)	20569.44 (12.65)	21733.52 (11.82)
Non-Tax Revenues	2373.33 (2.28)	2866.76 (2.48)	2473.59 (1.72)	2705.04 (1.66)	2412.89 (1.31)
Grants-in-Aid	6733.15 (6.46)	7666.87 (6.64)	9365.92 (6.52)	8938.31 (5.49)	14035.08 (7.64)
Total Revenue Receipts	23004.94 (22.07)	27455.40 (23.79)	30690.98 (21.38)	32212.79 (19.80)	38181.49 (20.77)
GSDP	104218.00	115408.00	143567.00	162652.00	183798.00

Note : Figures in parentheses represent percentage to GSDP

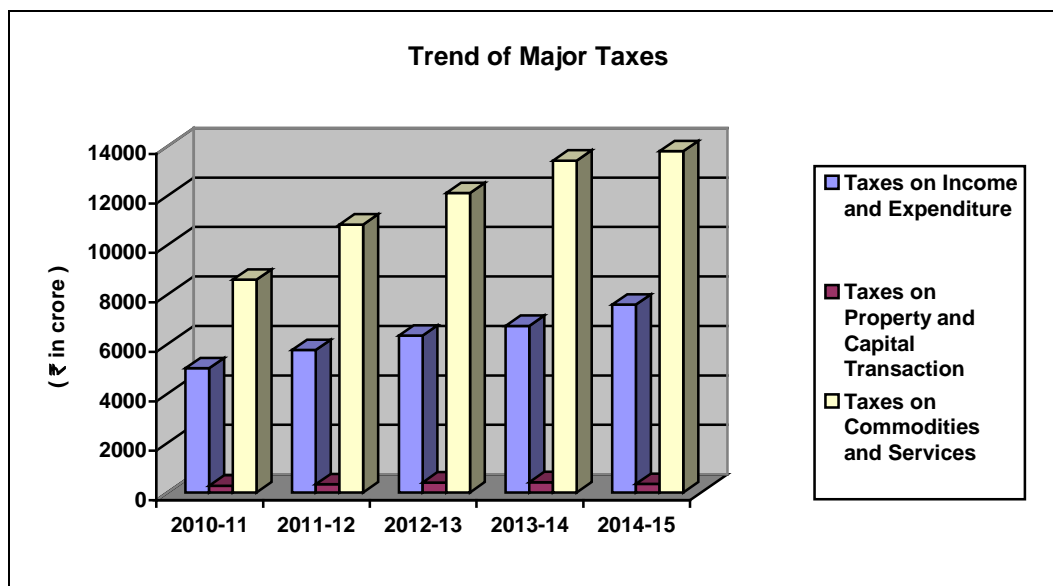
Though the GSDP increased by 13.00 per cent between 2013-14 and 2014-15, growth in revenue receipts was only 18.53 per cent. Tax Revenues increased by 5.66 per cent and Non-Tax Revenue decreased by 10.80 per cent. However, significant increase in collections under Non-Tax Revenues were made under 'Coal and Lignite' (₹ 51.22) crore and 'Forestry and Wild Life' (₹ 115.99) crore. The State's own revenue under certain tax components, like taxes on Sales, trade etc. (₹ 7351.25 crore), 'State Excise' (₹ 664.99 crore), taxes on vehicles (₹ 364.53 crore) and 'Taxes on Goods and Passengers' (₹ 396.94) crore showed a higher trend.



Sector-wise Tax Revenue

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Taxes on Income and Expenditure	5022.40	5757.79	6338.57	6732.25	7595.17
Taxes on Property and Capital Transactions	271.11	328.97	404.64	417.85	342.42
Taxes on Commodities and Services	8604.95	10835.01	12108.27	13419.34	13795.93
Total Tax Revenues	13898.46	16921.77	18851.47	20569.44	21733.52



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)
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
2014-15	21733.52	12283.71	9449.81	5.14

2.5 Efficiency of Tax Collection

A. Taxes on Property and Capital Transaction

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Collection	271.11	328.97	404.64	417.85	342.42
Expenditure on Collection	154.47	163.04	174.56	169.67	248.56
Efficiency of Tax Collection (In Per cent)	56.98	49.56	43.14	40.61	72.59

B. Taxes on Commodities and Services

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Collection	8604.95	10835.01	12108.27	13419.34	13795.93
Expenditure on Collection	114.47	113.33	131.33	138.39	147.91
Efficiency of Tax Collection (In Per cent)	1.33	1.05	1.08	1.03	1.07

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

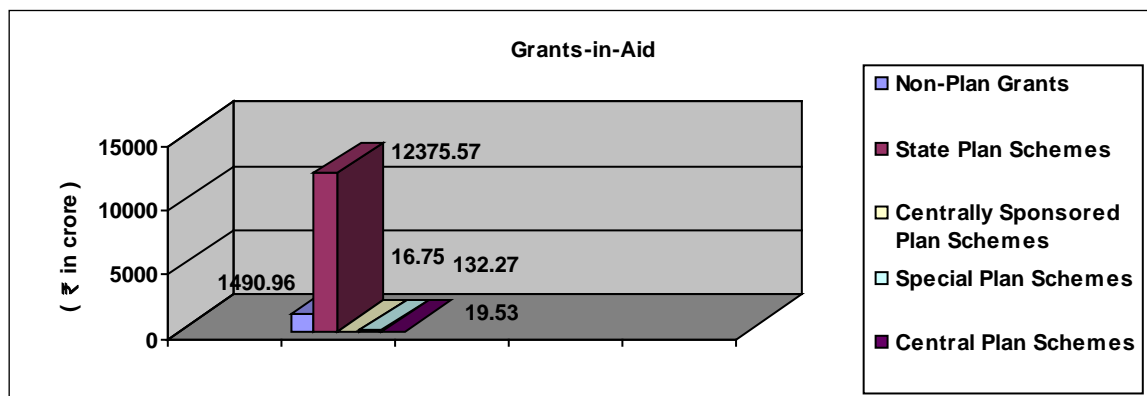
(₹ in crore)

Major Head Description	2010-11	2011-12	2012-13	2013-14	2014-15
Corporation Tax	3114.68	3654.12	3808.09	3892.68	4289.56
Taxes on Income other than Corporation Tax	1645.93	1856.13	2279.84	2563.21	3063.16
Other Taxes on Income and Expenditure	...	...	...	...	0.10
Taxes on Wealth	6.39	14.10	6.43	10.68	11.59
Customs	1393.42	1609.62	1761.69	1888.52	1986.64
Union Excise Duties	1013.67	1041.57	1197.23	1333.81	1121.80
Service Tax	794.53	1107.99	1547.98	1885.61	1810.86
Other Taxes and Duties on Commodities and Services*	(-) 0.01	...	...	0.01	....
State Share of Union Taxes	7968.61	9283.53	10601.26	11574.52	12283.71
Total Tax Revenue	13898.46	16921.77	18851.47	20569.44	21733.52
Percentage of Union Taxes to Total Tax Revenue	57.33	54.86	56.24	56.27	56.52

* 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 2014-2015 under Grants- in Aid were ₹ 14035.08 crore, as shown below :



The share of non-plan grants in total grants-in-aid increased from 7.62 per cent during 2013-2014 to 10.62 per cent in 2014-2015, while the share of grants for plan schemes declined from 92.38 per cent in 2013-2014 to 89.38 per cent in 2014-2015.

2.8 Public Debt

Trend of Public Debt over past years

(₹ in crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Internal Debt	1229.63	(-) 98.56	(-)57.77	132.14	3307.12
Central Loans	(-) 107.69	(-) 95.21	(-)86.62	(-)113.31	(-) 351.89
Total Public Debt	1121.94	(-) 193.77	(-)144.39	18.83	2955.23

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

Against the total internal debt of ₹ 6095.80 crore of the State Government in 2014-2015, plus the central loan component of ₹ 49.66 crore received during this period, capital expenditure was only ₹ 3912.27 crore (63.66 per cent), indicating that the rest of the public debt was used for non-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 21.26 per cent of GSDP. It was more than the Budget Estimates by ₹ 263.75 crore. Non-Plan Expenditure was more than Budget Estimates by ₹ 5325.17 crore and Plan Expenditure was less than Budget Estimates by ₹ 5061.42 crore.

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

(₹ in crore)

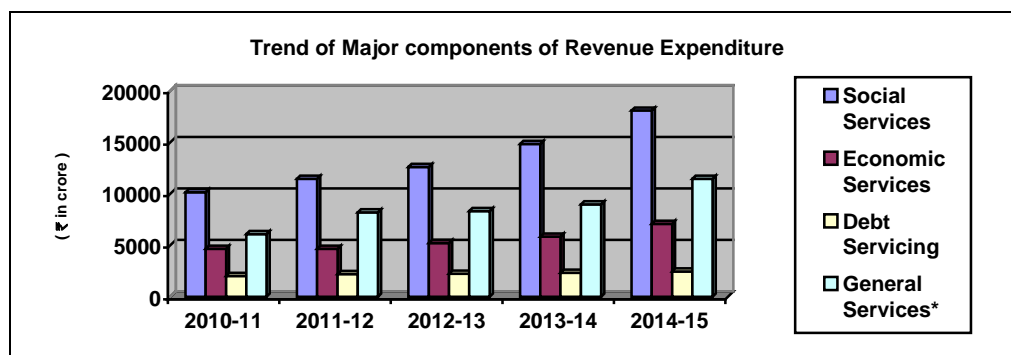
	2010-11	2011-12	2012-13	2013-14	2014-15
Budget Estimates	25431.52	25375.12	29206.02	32167.03	38814.42
Actual	22951.82	26528.55	29136.92	31989.89	39078.17
Gap	2479.70	(-) 1153.43	69.10	177.14	(-)263.75
Percentage of gap over BE	9.75	(-) 4.55	0.24	0.55	(-)0.68

3.2.1 Sectoral distribution of Revenue Expenditure (2014-15)

(₹ in crore)

Components	Amount	Percentage
A. Fiscal Services	398.16	1.02
i) Collection of Taxes on Property and Capital transactions	248.56	0.64
ii) Collection of Taxes on Commodities and Services	147.92	0.38
iii) Other Fiscal Services	1.68	0.00
B. Organs of State	296.58	0.76
C. Interest Payments and Servicing of Debt	2469.98	6.32
D. Administrative Services	4019.14	10.28
E. Pensions and Miscellaneous General Services	5737.74	14.68
F. Social Services	18087.75	46.29
G. Economic Services	7075.32	18.11
H. Grants-in-aid and Contributions	993.50	2.54
TOTAL EXPENDITURE (REVENUE ACCOUNT)	39078.17	100.00

3.2.2 Major components of Revenue Expenditure (2010-2015)



* 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 2014-2015, at 2.47 per cent of GSDP, were less than the Budget Estimates by ₹ 5887.51 crore owing to less disbursement of ₹ 5212.99 crore under Plan Expenditure and ₹ 674.52 crore under Non-Plan Expenditure.

3.3.1 Sectoral distribution of Capital Expenditure

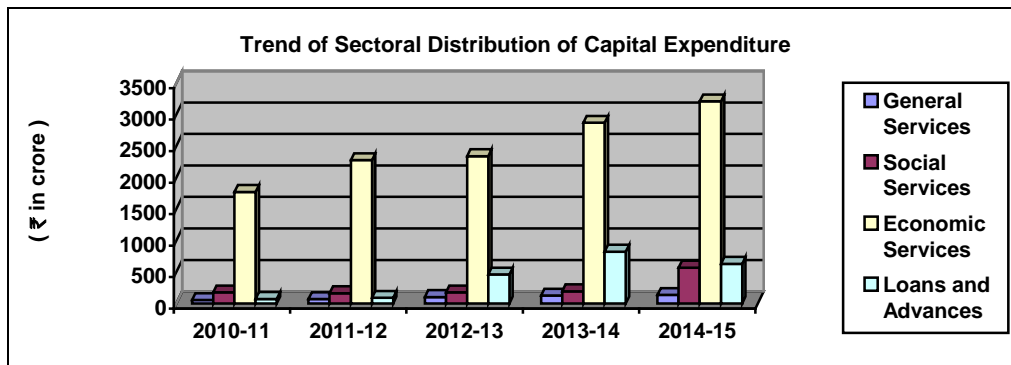
(₹ in crore)

Sl. No	Sector	Amount	Percentage
1	General Services - Police, Land Revenue etc	134.57	2.96
2	Social Services - Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.	568.81	12.52
3	Economic Services - Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.	3208.89	70.64
4	Loans and Advances Disbursed	630.71	13.88
Total		4542.98	100.00

3.3.2 Sectoral distribution of Capital Expenditure over the past 5 years

(₹ in crore)

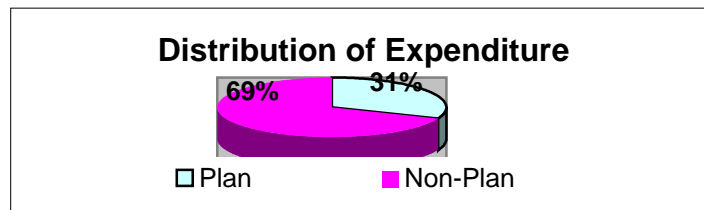
Sl. No	Sector	2010-11	2011-12	2012-13	2013-14	2014-15
1.	General Services	53.58	68.48	101.86	125.74	134.57
2.	Social Services	176.02	162.00	176.26	194.65	568.81
3.	Economic Services	1771.29	2275.52	2339.16	2868.84	3208.89
4.	Loans and Advances	70.88	88.28	460.65	822.04	630.71
Total		2071.77	2594.28	3077.93	4011.27	4542.98



CHAPTER IV

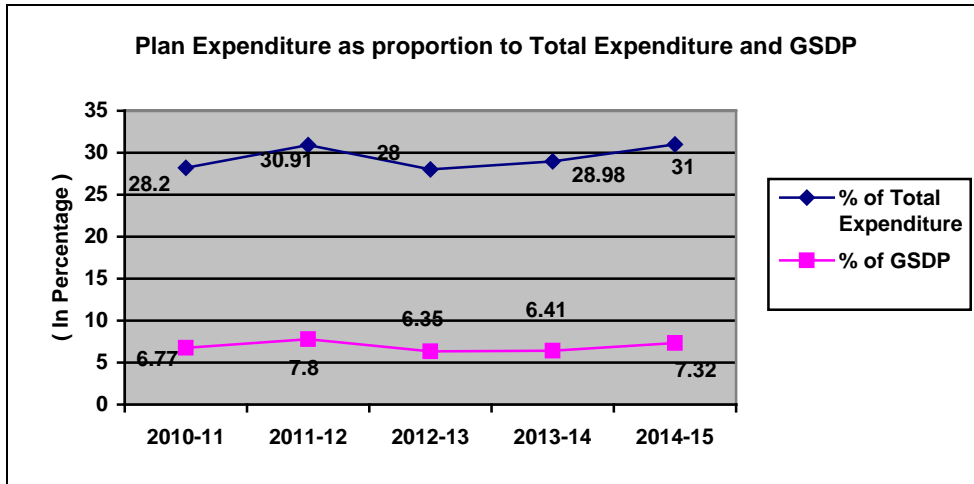
PLAN & NON PLAN EXPENDITURE

4.1 Distribution of Expenditure (2014-2015)



4.2 Plan Expenditure

During 2014-2015, Plan Expenditure, representing 31.00 per cent to total disbursement, was ₹ 13524.69 crore (₹ 12094.47 crore under State Plan, ₹ 1123.55 crore under Centrally Sponsored Plan Schemes and ₹ 306.67 crore under Loans and Advances.)



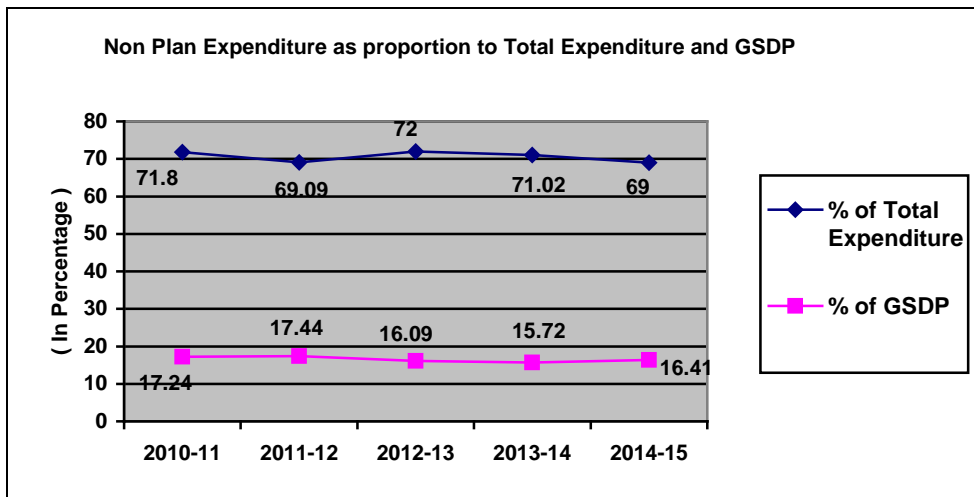
4.2.1 Plan Expenditure under Capital Account

(₹ in crore)

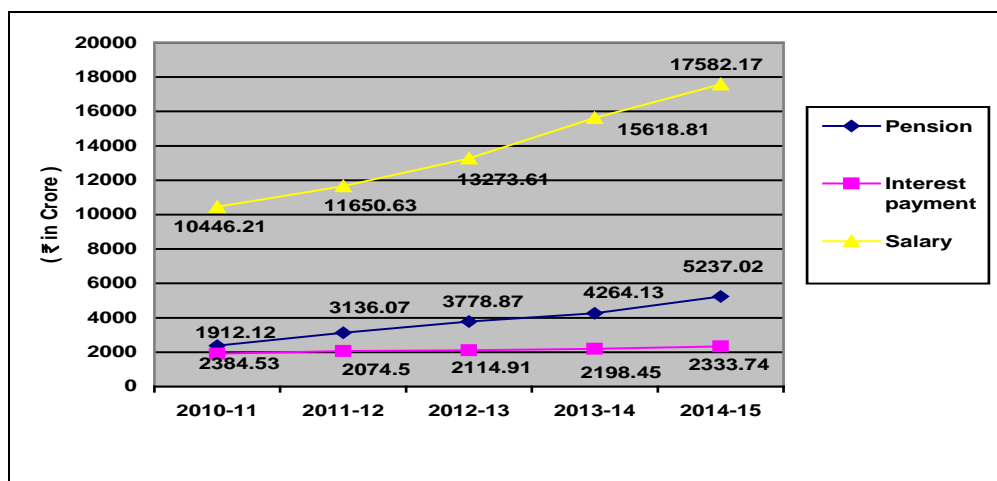
	2010-11	2011-12	2012-13	2013-14	2014-15
Total Capital Expenditure	2071.77	2594.28	3077.93	4011.27	4542.98
Capital Expenditure (Plan)	2000.75	2513.14	2616.30	3404.60	4133.80
Percentage of Capital Expenditure (Plan) to Total Capital Expenditure	96.57	96.87	85.00	84.88	90.99

4.3 Non-Plan Expenditure

Non-plan Expenditure during 2014-2015, representing 69.00 per cent of total disbursement, was ₹ 30096.46 crore, (₹ 29687.28 crore under Revenue and ₹ 409.18 crore under Capital).



4.4 Committed Expenditure



(₹ in crore)

Component	2010-11	2011-12	2012-13	2013-14	2014-15
Committed Expenditure	14742.86	16861.20	19167.39	22081.39	25152.93
Revenue Expenditure	22951.82	26528.55	29136.92	31989.89	39078.17
Percentage of Committed Expenditure to Revenue Receipts	64	61	62	69	66
Percentage of Committed Expenditure to Revenue Expenditure	64	64	66	69	64

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 2014-15

(₹ in crore)

Sl. No	Nature of Expenditure	Original Grant	Supplementary Grant	Re-appropriation	Total	Actual Expenditure	Savings (-) / Excesses (+)
1.	Revenue Voted Charged	46318.69	3932.60	24.18	50251.29	36582.13	(-) 13669.16
		2633.54	4.53	6.81	2638.07	2520.33	(-) 117.74
2.	Capital Voted Charged	7458.96	2804.61	8.75	10263.57	3912.27	(-) 6351.30
	
3.	Public Debt Charged	1420.54	...	...	1420.54	3190.23	(+) 1769.69
4.	Loans and Advances Voted Charged	593.74	183.68	4.65	777.42	630.71	(-) 146.71
	
	Total	58425.47	6925.42	44.39	65350.89	46835.67	(-) 18515.22

5.2 Trend of Savings / Excess during the past five years

(₹ in crore)

Year	Saving (-) / Excess (+)				Total
	Revenue	Capital	Public Debt	Loans & Advances	
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
2014-2015	(-) 13786.90	(-) 6351.30	(+) 1769.69	(-) 146.71	(-) 18515.22

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		
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
2014-15	DO	140.53	(-) 72.79
	34- Urban Development (Revenue) (Municipal Administration Deptt.) 2215-Water Supply and Sanitation 2217-Urban Development 3054-Roads and Bridges		
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
2014-15	DO	159.44	(-) 83.13
	42-Social Services (Revenue) 2070-Other Administrative Services 2250-Other Social Services 2575-Other Special Areas Programmes		
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
2014-15	DO	663.80	(-) 80.11
	44-North Eastern Council Schemes (Capital) 4552- Capital Outlay on North Eastern Areas		
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
2014-15	DO	1560.79	(-) 81.64
	63- Water Resources (Capital) 4711-Capital Outlay on Flood Control Projects.		
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
2014-15	DO	1809.38	(-) 73.46

During 2014-15, Supplementary Grants totaling ₹ 6925.42 crore (14.79 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	Supple- mentary	Actual Expenditure
3	Administration of Justice	Revenue	3,26.29	38.25	2,24.50
9	Transport Services	Revenue	1,95.81	8.53	1,74.56
11	Secretariat and Attached Offices	Revenue	19,41.09	11.66	8,72.33
12	District Administration	Revenue	1,55.32	11.24	1,47.25
13	Treasury and Accounts Administration	Revenue	75.83	6.63	64.15
14	Police	Revenue	27,22.32	2,19.64	23,85.00
17	Administrative and Functional Building	Capital	6,22.55	1,76.64	1,44.17
19	Vigilance Commission and Others	Revenue	1,96.54	6.22	60.84
20	Civil Defence and Home Guards	Revenue	1,92.87	7.68	1,72.91
26	Education (Higher Education)	Revenue	20,88.66	3,08.93	15,56.71
27	Art and Culture	Revenue	1,02.03	86.73	47.15
29	Medical and Public Health	Revenue	29,20.08	65.04	17,25.41
30	Water Supply and Sanitation	Capital	11,75.20	3,75.78	4,80.88
31	Urban Development (Town & Country Planning)	Revenue	90.50	50.03	38.24
34	Urban Development (Municipal Administration)	Revenue	1,27.85	31.59	26.90
36	Labour and Employment	Revenue	1,97.34	46.51	1,58.29
37	Food Storage, Warehousing and Civil Supplies	Revenue	3,46.65	11.65	74.88
38	Welfare of SC/ ST / OBC	Revenue	8,12.81	5,31.08	4,60.67
43	Co-operation	Capital	0.75	7.87	---
48	Agriculture	Revenue	12,49.67	76.66	8,79.55
49	Irrigation	Capital	7,41.67	15.75	3,26.97
53	Dairy Development	Revenue	42.34	7.25	13.53
54	Fisheries	Revenue	88.97	7.14	74.82
55	Forestry and Wild Life	Revenue	5,08.26	31.38	3,07.74
56	Rural Development (Panchayat)	Revenue	14,05.10	55.81	7,34.61
59	Sericulture & Weaving	Revenue	2,93.15	43.77	1,83.50
62	Power (Electricity)	Capital	10,03.45	1,36.20	7,83.03
63	Water Resources	Revenue	2,71.64	10.00	2,43.50
64	Roads and Bridges	Revenue	11,95.47	2,39.70	11,67.09
		Capital	13,89.86	5,07.19	8,02.63
67	Horticulture	Revenue	62.11	16.71	38.27
71	Education (Elementary Secondary Etc.)	Revenue	1,01,84.35	2,22.56	82,55.35
73	Urban Development (GDD)	Revenue	6,24.23	45.11	1,55.05
		Capital	0.52	25.00	0.06
74	Sports & Youth Services	Revenue	85.72	78.99	80.64
76	Hill Areas Department (Karbi Anglong Autonomous Council)	Revenue	8,25.30	32.02	6,35.78
78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council)	Revenue	17,27.12	93.02	16,63.64

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 ₹ 2403.90 crore at the end of 2014-2015. However, dividend received on investment, during the year, was ₹ 16.23 crore (i.e. 0.68 per cent). During 2014-2015, investments in PSUs increased by ₹ 121.72 crore, while the corresponding increase in dividend income had been ₹ 4.18 crore.

6.2. Debt and Liabilities

Outstanding Public Debt, at the end of 2014-2015, was ₹ 22778.25 crore, comprising internal debt of ₹ 21186.60 crore and loans and advances of ₹ 1591.65 crore from the Central Government. In addition, Other Liabilities accounted under the Public Account amounted to ₹ 12624.90 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 ₹ 361.96 crore in respect of such liabilities of State Government during 2014-2015.

Interest payments on debt and Other Liabilities, totaling ₹ 2333.74 crore, constituted 5.97 per cent of the Revenue Expenditure of ₹ 39078.17 crore. Interest payments on public debts amounted to ₹ 1715.08 crore (Internal debt ₹ 1597.74 crore and Loans and Advances from Central Governments ₹ 117.34 crore) and ₹ 618.66 crore on Other Liabilities. Expenditure on Account of Interest Payment increased by ₹ 135.29 crore during 2014-2015 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
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
2014-2015	21186.60	1591.65	22778.25	8522.73	4102.18	35403.16	183798.00 Adv	19.26

* 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
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
2014-15	582.27	120.87	22.26

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 2014-2015 were ₹ 4943.62 crore. Total loans and advances to Government Corporations / Companies, Non - Government Institutes, Local bodies etc., at the end of 2014-2015, stood at ₹ 4937.18 crore. As regards recovery, principal amount aggregating to ₹ 4323.04 crore and interest on loan amounting to ₹ 572.31 crore (as per records available with this office), were in arrears at the end of 31 March, 2015.

7.2 FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies etc. during 2014-2015 was ₹ 3327.90 crore. It increased from ₹ 2193.19 crore in 2010-2011 to ₹ 3327.90 crore in 2014-2015, indicating 51.74 per cent increase in the last five years. During 2014-2015, the major portion of assistance ₹ 3148.04 crore (94.59 per cent) of the total grant of ₹ 3327.90 crore was consumed by Educational Institutions.

7.3 CASH BALANCE AND INVESTMENT OF CASH BALANCE

The closing cash balance, according to the Reserve Bank of India, was ₹ 1651.23 crore (Debit), against the general cash balance of ₹ 1652.59 crore (Credit) reflected in the State Government Accounts. Thus, there is a difference of ₹ 1.36 crore (Credit) between the two figures. The difference is mainly because of erroneous reporting by the accredited banks to the RBI, Nagpur, which maintains the cash balance of the State Government. The difference of ₹ 1.36 crore (net Credit) is under reconciliation with Reserve Bank of India.

Investments held in the Cash Balance Investment Account, * as on 31 March, 2015, were ₹ 2004.71 crore.

Other cash balances and investment, comprising cash with departmental officers (₹ 6.18 crore), Permanent advances with departmental officers (₹ 0.46 crore) and investment of earmarked funds (₹ 3108.37 crore), as on 31 March, 2015, were ₹ 3115.01 crore.

* Short term investment in Government of India Treasury bills.

7.4 RECONCILIATION OF ACCOUNTS

To exercise effective control of expenditure, to keep it within the budget grants and ensure accuracy of their accounts, all Chief Controlling Officers (CCOs / Controlling Officers (COs) are required to reconcile the figures of Receipts and Expenditure, recorded in their books, every month, with the figures accounted for by the Accountant General (A&E). During the year, out of 59 CCOs, 34 CCOs fully reconciled and 17 CCOs partially reconciled expenditure amounting ₹ 18318.69 crore (39.13 per cent of total expenditure amounting to ₹ 46811.43 crore) and 4 CCOs fully reconciled and one CCO partially reconciled receipts of ₹ 22283.49 crore (50.26 per cent of the total receipts of ₹ 44337.08 crore).

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 2014-15 to the Accountant General's (A&E) Office by the prescribed due date. Despite delay in rendition of monthly accounts ranging from 01 to 152 days by treasuries, 01 to 180 days by Public Works Divisions and 01 to 257 days by Forest Divisions, no accounts were excluded at the end of the year. Details of exclusions from Monthly Civil Accounts are shown below:-

Month of Account	Number of Accounts excluded		
	Treasury	Public Works	Forest
April 2014	02	15	33
May 2014	03	168	43
June 2014	04	67	29
July 2014	09	63	45
August 2014	12	46	75
September 2014	07	32	32
October 2014	07	49	41
November 2014	05	40	40
December 2014	Nil	34	12
January 2015	Nil	24	32
February 2015	Nil	24	13
March (Pre) 2015	Nil	Nil	Nil

Failure of the accounts rendering units in furnishing accounts on time resulted in exclusion of accounts every month, except at the end of the year. Consequently, the monthly accounts rendered by the Accountant General (A&E) to the Finance Department were incomplete in all the months, except March.

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, until the end of 31st March, 2015, 4735 DC bills, amounting to ₹ 1277.33 crore, were outstanding, indicates that these instructions have not been followed.

7.7 Commitments on account of Incomplete Works

A total expenditure of ₹ 408.78 crore was incurred up to the year 2014-2015 by the State Government on various incomplete projects costing one crore and above, which have been taken up by the Public Works and Irrigation Departments . However, incomplete projects / works under PWD (Roads) and PWD (Buildings) Department, involving costs amounting to ₹ 9.60 crore and ₹ 156.69 crore respectively, 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, 2015, ranged between 50.61 per cent and 84.16 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 2014-15, 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 3/2015 w.r.t Total Expenditure of 2014-15
(₹ in Crore)								
2225	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	11.92	107.76	49.98	397.03	566.69	286.80	50.61
4711	Capital Outlay on Flood Control Projects	0.27	20.18	45.85	452.87	519.17	436.93	84.16
4702	Capital Outlay on Minor Irrigation	175.01	50.43	27.46	683.58	936.48	482.20	51.49
5055	Capital Outlay on Road Transport	---	4.30	34.00	72.01	110.31	72.01	65.28
6801	Loans for Power Projects	---	---	252.00	354.32	606.32	351.00	57.89
Total		187.20	182.67	409.29	1959.81	2738.97	1628.94	59.47

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