ACCOUNTS AT A GLANCE 2015- 2016

GOVERNMENT OF ASSAM

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Preface

This is the 18th 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:

(Abdul Rauf) 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 detailed statements (Part-I) and appendices (Part-II).

Receipts and disbursements of the Government of Assam, as depicted in the Finance Accounts 2015-2016, are given below:

(₹ in crore)

Receipts	Revenue	Tax Revenue	26891.38
(Total: 39962.42)	(Total: 42457.70)	Non-Tax Revenue	2741.57
		Grants-in-Aid	12824.75
	Capital	Recovery of Loans and Advances	510.19
	(Total: (-) 2495.28)	Borrowing and other liabilities*	(-) 3005.47
		Revenue	37011.42
Disbursements		2690.91	
(Total: 39962.42)		Loans and Advances	260.09

^{*} 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 2015-16, the Government of India directly released only ₹ 1277.60 crore (₹ 1172.21 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, 2015-2016, had provided for gross expenditure of ₹ 74818.49 crore, including the Supplementary Grants totaling ₹ 8676.33 crore voted by State Legislature during the year. An amount of ₹ 188.05 crore was projected as recoveries in reduction of expenditure. Disbursements aggregating ₹ 42031.46 crore were made against the aggregate budget provision of ₹ 74818.49 crore, resulting in savings of ₹ 32787.03 crore against Grants and Appropriation. Recoveries in

reduction of expenditure amounting to ₹ 100.14 crore were recorded, resulting in a decrease of ₹ 87.91 crore *vis-à-vis* budget estimates of ₹ 188.05 crore. The gross expenditure includes ₹ 149.31 crore drawn on Abstract Contingent (AC) Bills, of which ₹ 134.04 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 Government maintained the minimum cash balance with the RBI during 2015-16 and no Ways and Means Advances or Overdraft was taken during the year.

1.4.2 Fund flow statement

The State had a Revenue Surplus of ₹ 5446.28 crore and a Fiscal Surplus of ₹ 3005.47 crore representing 2.43 per cent and 1.34 per cent respectively of the Gross State Domestic Product (GSDP). The Fiscal Surplus constituted 7.52 per cent of total expenditure. Around 63.80 per cent of the revenue receipts (₹ 42457.70 crore) of the State Government was spent on committed expenditure like salaries (₹ 18484.74 crore), interest payments (₹ 2618.44 crore) and pensions (₹ 5985.23 crore).

N.B. Gross State Domestic Product (GSDP)for 2015-2016 as per Directorate of Economics and Statistics, GOA at current prices was $\ref{224233.98}$ crore.(adv)

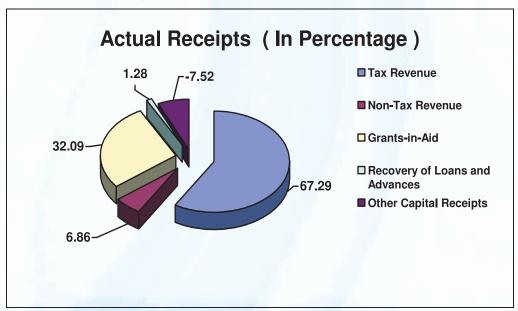
Sources and Application of Funds

(₹ in crore)

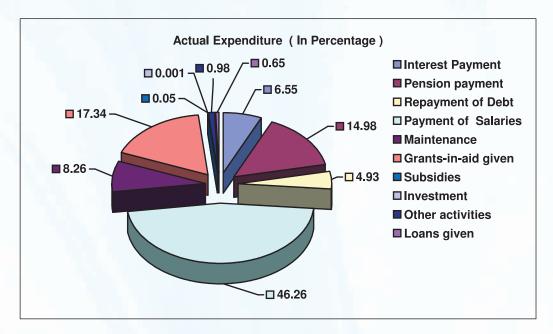
		m crore)
	PARTICULARS	AMOUNT
	Opening Cash Balances, as on 1 April, 2015	(-)1652.59
	Revenue Receipts	42457.70
	Recovery of Loans & Advances	510.19
	Public Debt	5497.99
SOURCES	Small Savings, Provident Fund & Others	1707.81
	Reserves & Sinking Funds	476.72
	Deposits Received	5658.28
	Civil Advances Repaid	3738.76
	Suspense Account	126242.83
	Remittances	4123.93
	TOTAL	188761.62

	Revenue Expenditure	37011.42
	Capital Expenditure	2690.91
	Loans Given	260.09
	Repayment of Public Debt	1968.90
	Small Savings, Provident Fund & Others	847.67
	Reserves & Sinking Funds	246.69
APPLICATION	Deposits Spent	6626.11
	Civil Advances Given	3776.76
	Suspense Account	131977.66
	Remittances	4171.59
	Closing Cash Balance, as on 31 March, 2016	(-) 816.18
	TOTAL	188761.62

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 2015-2016	Actuals 2015-16	Percentage of Actuals to B.E	Percentage of Actuals to GSDP #
1.	Tax Revenue	29559.70	26891.38	90.97	11.99
2.	Non-Tax Revenue	4325.87	2741.57	63.38	1.22
3.	Grants-in-aid & Contributions	23178.53	12824.75	55.33	5.72
4.	Revenue Receipts (1+2+3)	57064.10	42457.70	74.40	18.93
5.	Recovery of Loans & Advances	7.35	510.19	6941.36	0.23
6.	Other Receipts	•••	•••	•••	•••
7.	Borrowings and Other Liabilities	13168.59	(-)3005.47	•••	•••
8.	Capital Receipts (5+6+7)	13175.94	(-)2495.28	•••	•••
9.	Total Receipts (4+8)	70240.04	39962.42	56.89	17.82
10.	Non-Plan Expenditure(NPE)	39114.09	27714.50	70.86	12.36
11.	NPE on Revenue Account	38358.14	27575.85	71.89	12.30
12.	NPE on Interest Payments out of 11	2812.11	2618.44	93.11	1.17
13.	NPE on Capital Account	755.95	138.65	18.34	0.06
14.	Plan Expenditure (PE)	31125.95	12247.92	39.35	5.46
15.	PE on Revenue Account	19728.91	9435.56	47.83	4.21
16.	PE on Capital Account	11397.04	2812.36	24.68	1.25
17.	Total Expenditure (10+14)	70240.04	39962.42	56.89	17.82
18.	Expenditure on Revenue Account(11+15)	58087.05	37011.42	63.72	16.51

Particulars		B.E 2015-2016	Actuals 2015-16	Percentage of Actuals to B.E	Percentage of Actuals to GSDP #
19.	Expenditure on Capital Account (13+16)*	12152.99	2951.00	24.28	1.32
20.	Revenue Surplus (+) Deficit (-) (4–18)	(-) 1022.95	5446.28	•••	•••
21.	Fiscal Surplus (+) Deficit (-) {(4+5)-17}	(-)13168.59	3005.47	•••	•••

^{*} Expenditure on Capital Account consists of Capital Expenditure (₹ 2690.91 crore) and Loans and Advances disbursed (₹ 260.09 crore).

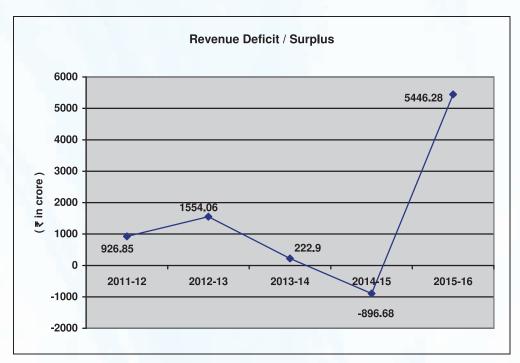
1.6 What do the Deficits and Surpluses indicate?

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.

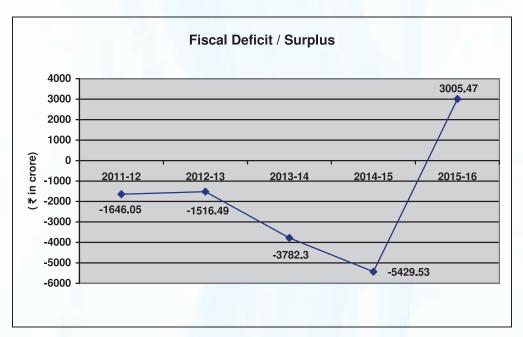
Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government.

[#] GSDP ₹ 224233.98 Crore (Adv).

1.6.1. Trend of Revenue Deficit / Surplus

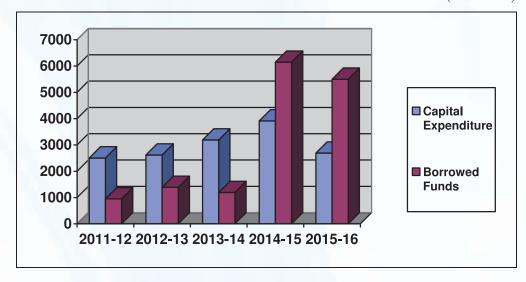


1.6.2. Trend of Fiscal Deficit / Surplus



1.6.3. Proportion of borrowed funds spent on Capital Expenditure.

(₹in crore)



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 48.94 per cent of the borrowings of the current year (₹ 5497.99 crore) on capital expenditure (₹ 2690.91 crore). It would, therefore, appear that 51.06 per cent of the public debt (₹ 2807.08 crore) was utilized to repay the principal and interest on public debt of previous years.

CHAPTER II

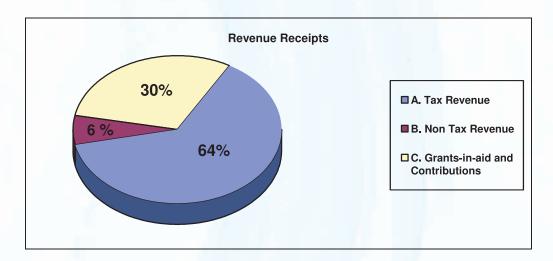
RECEIPTS

2.1. Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2015-16 were ₹ 42967.89 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 (2015-16)

(₹ in Crore)

	(till croic)
Components	Actuals
A. Tax Revenue*	26891.38
Taxes on Income & Expenditure	9141.58
Taxes on Property & Capital Transactions	455.72
Taxes on Commodities & Services	17294.08
B. Non-Tax Revenue	2741.57
Interest Receipts, Dividends and Profits	368.86
General Services	416.66
Social Services	74.87
Economic Services	1881.18
C. Grants-in-aid & Contributions	12824.75
Total – Revenue Receipts	42457.70

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

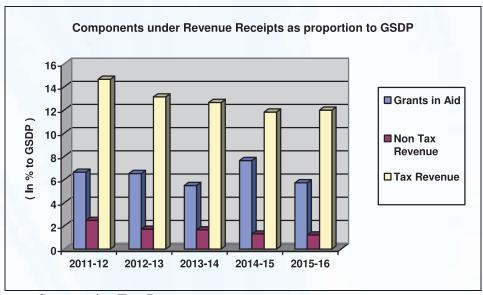
2.3 Trend of Receipt

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Tax Revenues	16921.77	18851.47	20569.44	21733.52	26891.38
	(14.66)	(13.13)	(12.65)	(11.82)	(11.99)
Non-Tax	2866.76	2473.59	2705.04	2412.89	2741.57
Revenues	(2.48)	(1.72)	(1.66)	(1.31)	(1.22)
Grants-in-Aid	7666.87	9365.92	8938.31	14035.08	12824.75
	(6.64)	(6.52)	(5.49)	(7.64)	(5.72)
Total Revenue	27455.40	30690.98	32212.79	38181.49	42457.70
Receipts	(23.79)	(21.38)	(19.80)	(20.77)	(18.93)
GSDP	115408.00	143567.00	162652.00	183798.00	224233.98

Note: Figures in parentheses represent percentage to GSDP

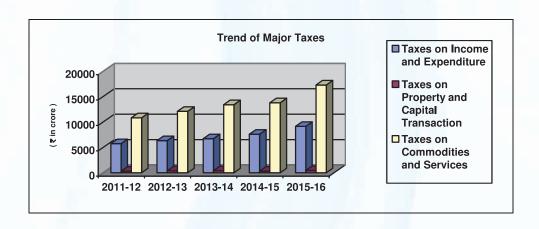
Though the GSDP increased by 22.00 per cent between 2014-15 and 2015-16, growth in revenue receipts was only 11.20 per cent. Tax Revenues increased by 23.73 per cent and Non-Tax Revenue increased by 13.62 per cent. However, significant increase in collections under Non-Tax Revenues were made under 'Petroleum' (₹ 1672.03) crore and 'Other Administrative Services' (₹ 329.16) crore. The State's Own Revenue under certain tax components, like Taxes on Sales, Trade etc. (₹ 7493.72) crore, 'State Excise' (₹ 807.96) crore, Taxes on Vehicles (₹ 442.73) crore, 'Taxes on Goods and Passengers' (₹ 583.13) crore and Land Revenue (₹ 229.46) crore showed a higher trend.



Sector-wise Tax Revenue

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Taxes on Income and Expenditure	5757.79	6338.57	6732.25	7595.17	9141.58
Taxes on Property and Capital Transactions	328.97	404.64	417.85	342.42	455.72
Taxes on Commodities and Services	10835.01	12108.27	13419.34	13795.93	17294.08
Total Tax Revenues	16921.77	18851.47	20569.44	21733.52	26891.38



2.4 Performance of State's own tax revenue collection

(₹ in crore)

		C4 4 1 C	State's Own Tax Revenue			
<u>Year</u>	Tax Revenue	State share of Union Taxes	Amount	Percentage to GSDP		
(1)	(2)	(3)	(4)	(5)		
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		
2015-16	26891.38	16784.88	10106.50	4.51		

2.5 Efficiency of Tax Collection

A. Taxes on Property and Capital Transaction

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Collection	328.97	404.64	417.85	342.42	455.72
Expenditure on Collection	163.04	174.56	169.67	248.56	258.01
Efficiency of Tax Collection (In Per cent)	49.56	43.14	40.61	72.59	56.62

B. Taxes on Commodities and Services

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16		
Revenue Collection	10835.01	12108.27	13419.34	13795.93	17294.08		
Expenditure on Collection	113.33	131.33	138.39	147.91	161.44		
Efficiency of Tax Collection (In Per cent)	1.05	1.08	1.03	1.07	0.93		

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.

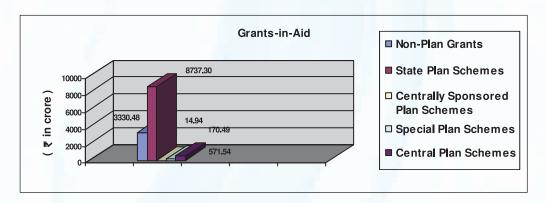
2.6 Trend in State's Share of Union Taxes over the past five years

(₹ in crore)

(\ III clos					
Major Head Description	2011-12	2012-13	2013-14	2014-15	2015-16
Corporation Tax	3654.12	3808.09	3892.68	4289.56	5273.44
Taxes on Income other than Corporation Tax	1856.13	2279.84	2563.21	3063.16	3653.08
Other Taxes on Income and Expenditure		•••	::	0.10	0.12
Taxes on Wealth	14.10	6.43	10.68	11.59	1.42
Customs	1609.62	1761.69	1888.52	1986.64	2689.32
Union Excise Duties	1041.57	1197.23	1333.81	1121.80	2250.26
Service Tax	1107.99	1547.98	1885.61	1810.86	2903.71
Other Taxes and Duties on Commodities and Services			0.01		13.53
State Share of Union Taxes	9283.53	10601.26	11574.52	12283.71	16784.88
Total Tax Revenue	16921.77	18851.47	20569.44	21733.52	26891.38
Percentage of Union Taxes to Total Tax Revenue	54.86	56.24	56.27	56.52	62.42

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 and State Non-Plan Grants recommended by the Finance Commission. Total receipts during 2015-2016 under Grants- in Aid were ₹ 12824.75 crore, as shown below:



The share of non-plan grants in total grants-in-aid increased from 10.62 per cent during 2014-2015 to 25.97 per cent in 2015-2016, while the share of

grants for plan schemes declined from 89.38 per cent in 2014-2015 to 74.03 per cent in 2015-2016.

2.8 Public Debt

Trend of Public Debt over past years

(₹ in crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16
Internal Debt	(-) 98.56	(-)57.77	132.14	3307.12	3612.58
Central Loans	(-) 95.21	(-)86.62	(-)113.31	(-) 351.89	(-) 83.49
Total Public Debt	(-) 193.77	(-)144.39	18.83	2955.23	3529.09

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

Against the total internal debt of ₹ 5447.50 crore of the State Government in 2015-2016, plus the central loan component of ₹ 50.49 crore received during this period, capital expenditure was only ₹ 2690.91 crore (48.94 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 16.51 per cent of GSDP. It was less than the Budget Estimates by ₹ 21075.63 crore. Non-Plan Expenditure was less than Budget Estimates by ₹ 10782.29 crore and Plan Expenditure was less than Budget Estimates by ₹ 10293.34 crore.

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

(₹ in crore)

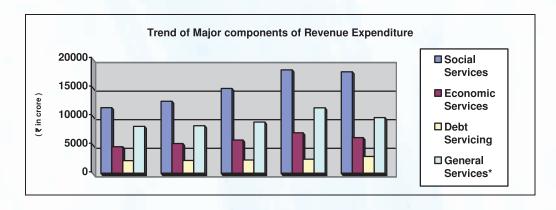
	2011-12	2012-13	2013-14	2014-15	2015-16
Budget Estimates	25375.12	29206.02	32167.03	38814.42	58087.05
Actual	26528.55	29136.92	31989.89	39078.17	37011.42
Gap	(-) 1153.43	69.10	177.14	(-) 263.75	21075.63
Percentage of gap over BE	(-) 4.55	0.24	0.55	(-) 0.68	36.28

3.2.1 Sectoral distribution of Revenue Expenditure (2015-16)

(₹ in crore)

Components	Amount	Percentage
A. Fiscal Services	420.99	1.14
i) Collection of Taxes on Property and Capital	258.01	0.70
transactions		
ii) Collection of Taxes on Commodities and	161.44	0.44
Services		
iii) Other Fiscal Services	1.54	0.00
B. Organs of State	424.50	1.15
C. Interest Payments and Servicing of Debt	2775.91	7.50
D. Administrative Services	3469.87	9.38
E. Pensions and Miscellaneous General Services	5564.77	15.04
F. Social Services	17740.36	47.93
G. Economic Services	6239.86	16.86
H. Grants-in-aid and Contributions	375.16	1.01
TOTAL EXPENDITURE (REVENUE ACCOUNT)	37011.42	100.00

3.2.2 Major components of Revenue Expenditure (2011-2016)



^{*} 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 2015-2016, at 1.32 per cent of GSDP, were less than the Budget Estimates by ₹ 9201.99 crore owing to less disbursement of ₹ 8584.68 crore under Plan Expenditure and ₹ 617.31 crore under Non-Plan Expenditure.

3.3.1 Sectoral distribution of Capital Expenditure

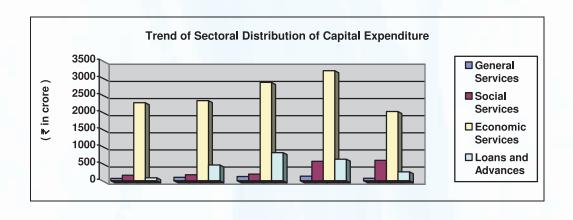
(₹ in crore)

Sl. No	Sector	Amount	Percentage
1	General Services - Police, Land Revenue etc	75.56	2.56
2	Social Services - Education, Health & Family Welfare,	596.09	20.20
	Water Supply, Welfare of SC/ST etc.		
3	Economic Services - Agriculture, Rural Development,	2019.26	68.43
	Irrigation, Cooperation, Energy, Industries, Transport etc.		
4	Loans and Advances Disbursed	260.09	8.81
	Total	2951.00	100.00

3.3.2 Sectoral distribution of Capital Expenditure over the past 5 years

(₹ in crore)

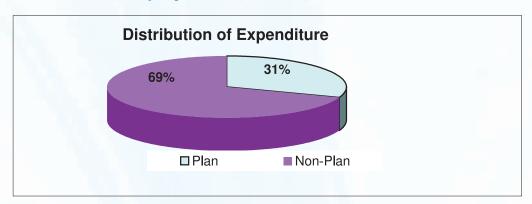
	(threfore)					
Sl. No	Sector	2011-12	2012-13	2013-14	2014-15	2015-16
1.	General Services	68.48	101.86	125.74	134.57	75.56
2.	Social Services	162.00	176.26	194.65	568.81	596.09
3.	Economic Services	2275.52	2339.16	2868.84	3208.89	2019.26
4.	Loans and Advances	88.28	460.65	822.04	630.71	260.09
	Total	2594.28	3077.93	4011.27	4542.98	2951.00



CHAPTER IV

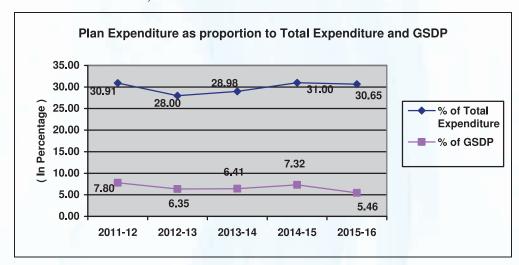
PLAN & NON PLAN EXPENDITURE

4.1 Distribution of Expenditure (2015-2016)



4.2 Plan Expenditure

During 2015-2016, Plan Expenditure, representing 30.65 per cent to total disbursement, was ₹ 12139.63 crore under State Plan and ₹ 108.30 crore under Loans and Advances.)



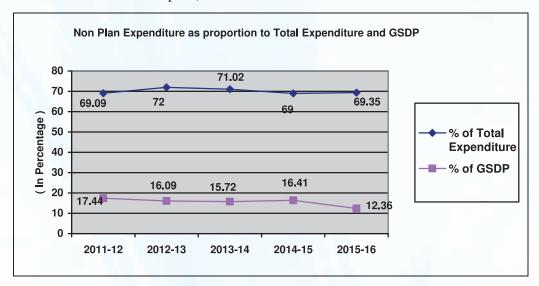
4.2.1 Plan Expenditure under Capital Account

(₹in crore)

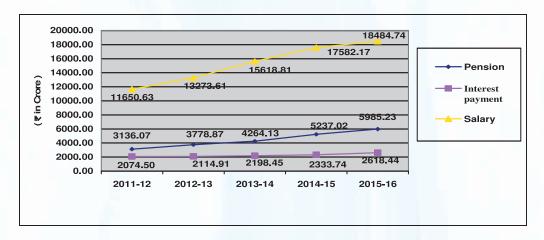
	(\ 111	crore)			
	2011-12	2012-13	2013-14	2014-15	2015-16
Total Capital Expenditure	2594.28	3077.93	4011.27	4542.98	2951.00
Capital Expenditure (Plan)	2513.14	2616.30	3404.60	4133.80	2812.36
Percentage of Capital					
Expenditure (Plan) to Total	96.87	85.00	84.88	90.99	95.30
Capital Expenditure					

4.3 Non-Plan Expenditure

Non-plan Expenditure during 2015-2016, representing 69.35 per cent of total disbursement, was ₹ 27714.50 crore, (₹ 27575.85 crore under Revenue and ₹ 138.65 crore under Capital).



4.4 Committed Expenditure



(₹in crore)

Component	2011-12	2012-13	2013-14	2014-15	2015-16
Committed Expenditure	16861.20	19167.39	22081.39	25152.93	27088.41
Revenue Expenditure	26528.55	29136.92	31989.89	39078.17	37011.42
Percentage of					
Committed Expenditure to Revenue Receipts	61	62	69	66	63.80
Percentage of					
Committed Expenditure to Revenue Expenditure	64	66	69	64	73.19

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 2015-16

(₹in crore)

						(V III Clote)			
Sl. No	Nature of Expenditure	Original Grant	Supplemen -tary Grant	Re- appropria- tion	Total	Actual Expenditure	Savings (-) / Excesses (+)		
1.	Revenue								
	Voted	48715.57	6490.83	264.16	55206.40	34280.46	(-) 20925.94		
	Charged	2847.28	221.42	71.76	3068.70	2831.10	(-) 237.60		
2.	Capital								
	Voted	9412.67	1884.08	0.42	11296.75	2690.91	(-) 8605.84		
	Charged		•••		•••	•••			
3.	Public Debt								
	Charged	4390.40	•••	132.47	4390.40	1968.90	(-) 2421.50		
4.	Loans and								
	Advances	774.49	80.00	10.00	854.49	260.09	(-)594.40		
	Voted	1.75			1.75		(-) 1.75		
	Charged								
	Total	66142.16	8676.33	478.81	74818.49	42031.46	(-) 32787.03		

5.2 Trend of Savings / Excess during the past five years

(₹ in crore)

	i croic)				
Year	Revenue	Capital	Public Debt	Loans & Advances	<u>Total</u>
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
2015-2016	(-) 21163.54	(-) 8605.84	(-) 2421.50	(-) 596.15	(-) 32787.03

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)

	(< 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				
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		
2015-16	DO	283.05	(-) 91.46		
	34- Urban Development (Revenue)				
	(Municipal Administration Deptt.)				
	2215-Water Supply and Sanitation				
	2217-Urban Development				
	<u> </u>				
2011 12	3054-Roads and Bridges	72.07	() 70 (5		
2011-12 2012-13	DO DO	72.87 83.58	(-) 79.65 (-) 83.37		
2012-13	DO	76.97	(-) 83.37 (-) 73.99		
2013-14	DO	159.44	(-) 83.13		
2015-16	DO	128.64	(-) 92.74		
2013-10	42-Social Services (Revenue)	120.04	(-) 72.14		
	2070-Other Administrative Services				
	2250-Other Social Services				
	2575-Other Special Areas Programmes				
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		
2015-16	DO	361.22	(-) 57.04		
	44-North Eastern Council Schemes				
	(Capital)				
	4552- Capital Outlay on North Eastern				
	· · · · · · · · · · · · · · · · · · ·				
2011 12	Areas	1171.70	() 70.24		
2011-12 2012-13	DO DO	1171.79 1547.83	(-) 70.34 (-) 83.94		
2012-13	DO	1876.88	(-) 83.77		
2013-14	DO	1560.79	(-) 81.64		
2015-16	DO	962.89	(-) 77.10		
10	63- Water Resources (Capital)	, , , ,	() / / / / / /		
	4711-Capital Outlay on Flood Control				
	Projects.				
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		
2015-16	DO	1718.22	(-) 89.34		

During 2015-16, Supplementary Grants totaling ₹ 8676.33 crore (20.64 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)

6 Land Revenue and Land Ceiling Revenue 2,39.55 41.01 1,70.97 9 Transport Services Revenue 2,22.17 12.52 16.275 11 Secretariat and Attached Offices Revenue 32.68.34 1,58.01 24.59.39 16 Stationary & Printing Revenue 34.22 19.67 17.79 17 Administrative and Functional Building Capital 5,08.20 47.65 74.38 19 Vigilance Commission and Others Revenue 2,50.77 9.08 88.19 23 Pension & Other Retirement Benefits Revenue 2,50.77 9.08 88.19 26 Education (Higher Education) Revenue 1,32.64 25.45 29.35 29 Medical and Public Health Revenue 1,32.64 25.45 29.35 30 Water Supply and Sanitation Capital 15,29.14 6,17.19 4,56.39 31 Urban Development (Town & Country Planning) Revenue 1,34.80 1,48.25 24.18 34<					(< in croi		
3 Administration of Justice Revenue 3,80.63 22.88 1,98.11	Grant	Nomenclature	Section	Original			
5 Sales Tax and Other Taxes Revenue 1,37,61 13,14 95,06 6 Land Revenue and Land Ceiling Revenue 2,39,55 41,01 1,70,97 9 Trasport Services Revenue 2,22,17 12,52 1,62,75 11 Secretariat and Attached Offices Revenue 32,68,34 1,58,01 24,59,39 14 Police Revenue 32,68,34 1,58,01 24,59,39 16 Stationary & Printing Revenue 32,68,20 47,65 74,38 19 Vigilance Commission and Others Revenue 2,50,77 9,08 88,19 29 Pacion & Other Referrement Benefits Revenue 1,91,37 1,00,00 59,729 26 Education (Higher Education) Revenue 1,32,64 25,45 29,35 29 Mcdical and Public Health Revenue 1,32,64 25,45 29,35 30 Water Supply and Sanitation Capital 15,29,14 6,17,19 4,56,39 31 Urban Development (Muni	3	Administration of Justice	Revenue	3,80.63			
Columbia							
Transport Services		Land Revenue and Land Ceiling	Revenue		41.01	1,70.97	
14 Police	9		Revenue			1,62.75	
16	- 11	Secretariat and Attached Offices	Revenue	11,41.49	2,02.39		
17	14	Police	Revenue	32,68.34	1,58.01	24,59.39	
Position & Other Retirement Benefits Revenue 2,50.77 9.08 88.19	16	Stationary & Printing	Revenue	34.22	19.67	17.79	
Pension & Other Retirement Benefits	17	Administrative and Functional Building	Capital	5,08.20	47.65	74.38	
26 Education (Higher Education) Revenue 20,76.96 87.99 12,41.72 27		Vigilance Commission and Others	Revenue	2,50.77	9.08	88.19	
27		Pension & Other Retirement Benefits	Revenue	61,91.37	1,00.00	59,72.99	
29 Medical and Public Health Revenue 29,16.93 11,49.38 26,62.93 30 Water Supply and Sanitation Capital 15,29.14 6,17.19 4,56.39 31 Urban Development (Town & Country Planning) Revenue 1,34.80 1,48.25 24.18 34 Urban Development (Municipal Administration) Revenue 1,20.68 7.96 9.35 36 Labour and Employment Revenue 1,20.68 7.96 9.35 37.77 7.77 37 Food Storage, Warehousing and Civil Supplies Revenue 1,82.99 1,33.53 83.78 38 Welfare of SC/ST / OBC Revenue 1,82.99 1,33.53 83.78 39 Social Security, Welfare and Nutrition Revenue 16,58.21 3,94.33 14,18.39 41 Natural Calamities Revenue 7,28.04 14,45.92 4,29.94 42 Social Services Revenue 3,11.63 49.59 1,55.17 43 Co-operation Revenue 94.40 31.36 79.43 44 North Eastern Council Schemes Capital 7,97.61 1,65.28 2,20.54 48 Agriculture Revenue 14,59.63 1,26.89 5,76.58 2,20.54 49 Irrigation Revenue 5,44.22 3.68 3,68.83 Capital 1,25.92 12.34		Education (Higher Education)	Revenue			12,41.72	
30 Water Supply and Sanitation Capital 15,29,14 6,17,19 4,56,39 31 Urban Development (Town & Country Planning) Revenue 1,34,80 1,48,25 24,18 34 Urban Development (Municipal Administration) Revenue 1,20,68 7,96 79,735 36 Labour and Employment Revenue 1,20,68 7,96 37,72 37 Food Storage, Warehousing and Civil Supplies Revenue 1,82,99 1,33,53 83,78 38 Welfare of SC/ST/OBC Revenue 1,82,99 1,33,53 83,78 39 Social Security, Welfare and Nutrition Revenue 16,58,21 3,94,33 14,18,39 41 Natural Calamities Revenue 3,11,63 49,59 1,55,17 42 Social Services Revenue 3,11,63 49,59 1,55,17 43 Co-operation Revenue 94,40 31,36 79,43 44 North Eastern Council Schemes Capital 7,97,61 1,65,28 2,20,54 48 Agriculture Revenue 4,59,63 1,26,89 5,76,58 Capital 1,25,92 12,34							
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34							
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74 Sports & Youth Services Revenue 2,08.89 9.53 34.82 76 Hill Areas Department (Karbi Anglong Autonomous Council) Revenue 8,73.61 7.08 6,59.97 78 Welfare of Plain Tribes & Backward Classes Revenue 18,71.90 55.06 17,00.34	73	Urban Development (GDD)	Capital	3,89.50	53.41	1,10.08	
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78 Welfare of Plain Tribes & Backward Classes Revenue 18,71.90 55.06 17,00.34		Hill Areas Department (Karbi Anglong					
	78	Welfare of Plain Tribes & Backward Classes	Revenue	18,71.90	55.06	17,00.34	

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 ₹ 2404.37 crore at the end of 2015-2016. However, dividend received on investment, during the year, was ₹ 70.06 crore (i.e. 2.91 per cent). During 2015-2016, investments in PSUs increased by ₹ 0.47 crore, while the corresponding increase in dividend income had been ₹ 53.83 crore.

6.2. Debt and Liabilities

Outstanding Public Debt, at the end of 2015-2016, was ₹ 26307.35 crore, comprising internal debt of ₹ 24799.19 crore and loans and advances of ₹ 1508.16 crore from the Central Government. In addition, Other Liabilities accounted under the Public Account amounted to ₹ 12747.23 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 decrease of ₹ 107.70 crore in respect of such liabilities of State Government during 2015-2016.

Interest payments on debt and Other Liabilities, totaling ₹ 2618.44 crore, constituted 7.07 per cent of the Revenue Expenditure of ₹ 37011.42 crore. Interest payments on public debts amounted to ₹ 1972.48 crore (Internal debt

₹ 1860.92 crore and Loans and Advances from Central Governments ₹ 111.56 crore) and ₹ 645.96 crore on Other Liabilities. Expenditure on Account of Interest Payment increased by ₹ 284.70 crore during 2015-2016 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 Govern- ment	Total Public Debt	Small Savings, Provident Funds, etc.	Other Obligations	Total Liabilities*	GSDP#	Perc- en-tage of total liabi- lity to GSDP
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
2015-2016	24799.19	1508.16	26307.35	9382.87	3364.36	39054.58	224233.98 Adv	17.42

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

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	Amount Guaranteed	Amount outstanding		
of the year	(Principal only)	Principal	Interest	
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	
2015-16	482.25	113.89	29.24	

[#] GSDP- AA: Quick, Adv: Advance

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 2015-2016 were ₹ 4693.52 crore. Total loans and advances to Government Corporations / Companies, Non - Government Institutes, Local bodies etc., at the end of 2015-2016, stood at ₹ 4691.63 crore. As regards recovery, principal amount aggregating to ₹ 4433.43 crore and interest on loan amounting to ₹ 801.98 crore (as per records available with this office), were in arrears at the end of 31 March, 2016.

7.2 FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies etc. during 2015-2016 was ₹ 3072.30 crore. It increased from ₹ 1851.17 crore in 2011-2012 to ₹ 3072.30 crore in 2015-2016, indicating 65.97 per cent increase in the last five years. During 2015-2016, the major portion of assistance ₹ 3018.43 crore (98.25 per cent) of the total grant of ₹ 3072.30 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 ₹ 840.53 crore (Debit), against the general cash balance of ₹ 816.18 crore (Credit) reflected in the State Government Accounts. Thus, there is a difference of ₹ 24.35 crore (Debit) 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 ₹ 24.35 crore (Net Debit) is under reconciliation with Reserve Bank of India.

Investments held in the Cash Balance Investment Account, * as on 31 March, 2016, were ₹7510.11 crore.

Other cash balances and investment, comprising cash with departmental officers (₹ 7.01 crore), Permanent advances with departmental officers (₹ 0.46 crore) and investment of earmarked funds (₹ 3355.06 crore), as on 31 March, 2016, were ₹ 3362.53 crore.

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 54 CCOs, 38 CCOs fully reconciled and 11 CCOs partially reconciled expenditure amounting ₹ 28119.63 crore (67.06 per cent of total expenditure amounting to ₹ 41931.32 crore). Further, 1 CCO fully reconciled and 9 CCOs partially reconciled receipts of ₹ 35348.48 crore (72.93 per cent of the total receipts of ₹ 48465.88 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 2015-16 to the Accountant General's (A&E) Office by the prescribed due date. Despite delay in rendition of monthly accounts ranging from 01 to 86 days by treasuries, 01 to 180 days by Public Works Divisions and 01 to 222 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					
Month of Account	Treasury Public Works		Forest			
April 2015	Nil	04	Nil			
May 2015	Nil	05	Nil			
June 2015	Nil	12	03			
July 2015	Nil	20	09			
August 2015	Nil	28	05			
September 2015	01	41	17			
October 2015	Nil	55	17			

^{*} Short term investment in Government of India Treasury bills.

Month of Account	Number of Accounts excluded						
Month of Account	Treasury	Public Works	Forest				
November 2015	Nil	75	52				
December 2015	Nil	103	95				
January 2016	Nil	111	87				
February 2016	01	140	94				
March (Pre) 2016	Nil	Nil	Nil				

Failure of the account 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 for the month of 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, till the end of 31st March, 2016, 1264 DC bills, amounting to ₹ 661.29 crore, were outstanding, indicates that these instructions have not been followed.

7.7 Commitments on account of Incomplete Works

A total expenditure of ₹ 304.13 crore was incurred up to the year 2015-2016 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), PWD (Buildings) and Irrigation Department, involving costs amounting to ₹ 19.41 crore, ₹ 11.87 crore and ₹ 7.88 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, 2016, ranged between 51.35 per cent and 100 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 2015-16, 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 3/2016 w.r.t Total Expendi- ture of 2015-16
								(₹in Crore)
2052	Secretariat – General Services	17.31	58.78	-55.88	193.90	214.11	109.95	51.35
2220	Information and Publicity	4.13	4.97	18.01	46.45	73.56	39.99	54.36
2236	Nutrition	7.30	(-) 1.34	83.09	294.57	383.62	201.94	52.64
2408	Food Storage and Warehousing	5.08	(-) 1.85	11.75	75.06	90.04	50.55	56.14
4701	Capital Outlay on Medium Irrigation	0.06	0.89	47.23	65.40	113.58	60.85	53.57
6851	Loans for Village and Small Industries				3.80	3.80	3.80	100
	Total	33.88	61.45	104.20	679.13	878.71	467.08	53.15