



सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
on
State Finances**

for the year ended 31 March 2016



**Government of Assam
(Report No. 4 of 2016)**

**REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA
ON
STATE FINANCES**

FOR THE YEAR ENDED 31 MARCH 2016

**GOVERNMENT OF ASSAM
(Report No. 4 of 2016)**

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PREFACE

1. This Report has been prepared for submission to the Governor of Assam under Article 151 of the Constitution.
2. Chapters I and II of the Report contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2016. Information has been obtained from the Government of Assam wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various departments, Report containing the observations on audit of Statutory Corporations, Boards and Government Companies and Report on Revenue sector are presented separately.

Executive Summary

Executive Summary

This Report on the Finances of the Government of Assam is being brought out with a view to assess objectively the financial performance of the State during the year 2015-16. The aim of this Report is to provide the State Government with timely inputs based on actual data so that there is a better insight into both well performing as well as ill performing schemes/programmes of the Government. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in Fiscal Responsibility and Budget Management (FRBM) Act, 2005 (amended in 2011) as well as in the Budget Estimates of 2015-16.

Based on the audited accounts of the Government of Assam for the year ending March 2016, this report provides an analytical review of the Annual Accounts of the State Government. The report is structured in three Chapters.

Chapter-I is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2016. It provides an insight into trends in growth of Revenue Receipt, committed expenditure, borrowing pattern besides a brief account of Public Private Partnership (PPP) Projects conceived in the State.

Chapter-II is based on audit of Appropriation Accounts and it gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter-III is an inventory of Government's compliance with various reporting requirements and financial rules. This chapter also provides details on non-submission of annual accounts and also delays in placement of Separate Audit Reports in the Legislature by the Autonomous Bodies. Besides, the cases of misappropriation and loss that indicate inadequacy of controls in the Government departments are also detailed in this chapter.

The fiscal position of the State is viewed in terms of key fiscal parameters – Revenue Deficit/Surplus, Fiscal Deficit/Surplus and Primary Deficit/Surplus. The State had maintained Revenue Surplus during four years of last five year period – 2011-16 except during the year 2014-15. During the current year i.e., 2015-16, the State has Revenue Surplus of ₹ 5,446 crore. As per limits prescribed under Assam Fiscal Responsibility and Budget Management (AFRBM) Act 2011, Fiscal Deficit of the State was to be limited to 3 *per cent* of Gross State Domestic Product (GSDP). But as a major turnaround towards the fiscal consolidation, the State exhibited the Fiscal Surplus of ₹ 3,005 crore during 2015-16. Primary Deficit of the last year also turned into Primary Surplus and stood at ₹ 5,623 crore during 2015-16.

Revenue Receipts

Revenue Receipts grew by ₹ 4,276 crore (11 *per cent*) over the previous year. The increase was contributed by Tax Revenue ₹ 656 crore (15 *per cent*), Non-Tax Revenue by ₹ 328 crore (eight *per cent*) and State's share of Union Taxes and Duties by ₹ 4,502 crore (105 *per cent*). The increase was however, offset by decrease in Grants-in-Aid from Government of India (GOI) by ₹ 1,210 crore (28 *per cent*). **The Revenue Receipts at ₹ 42,457 crore was more by ₹ 2,596 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹ (₹ 39,861 crore)**

(Para-1.1.1)

Revenue Expenditure

The overall Revenue Expenditure of the State increased by 39.52 *per cent* from ₹ 26,528 crore in 2011-12 to ₹ 37,011 crore in 2015-16 at an annual average rate of 7.90 *per cent*. Non-Plan Revenue Expenditure (NPRE), which constituted a dominant share of nearly 75 *per cent* during the last five-year period i.e., 2011-16, decreased by ₹ 2,111 crore (7.11 *per cent*) during the current year over the previous year. The Plan Revenue Expenditure (PRE) increased nominally by ₹ 44 crore (0.47 *per cent*) from ₹ 9,391 crore in 2014-15 to ₹ 9,435 crore in 2015-16.

(Para-1.6.3)

During 2015-16, the Development Expenditure (₹ 26,855 crore) decreased by ₹ 2,717 crore (nine *per cent*) over the previous year. The relative share of the Revenue Developmental Expenditure was 60 *per cent* of the total expenditure while this share in respect of Capital Development Expenditure was only six *per cent*.

(Para-1.7.1)

Investment and Returns

As on 31 March 2016, 127 projects which were due to be completed by March 2016 remained incomplete in which ₹ 304.12 crore was blocked.

(Para-1.8.1)

The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.53 and 2.91 *per cent* in the last five years whereas the State Government's average interest outgo was in the range of 6.40 to 6.78 *per cent* during the corresponding period.

(Para-1.8.2)

¹ MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

Cash Balances of the State Government at the end of the current year increased significantly from ₹ 3,467 crore in 2014-15 to ₹ 10,056 crore in 2015-16. The interest receipts against investment on Cash Balance was 3.79 *per cent* during 2015-16 while Government paid interest at the rate of 6.47 *per cent* on its borrowings during the year.

(Para-1.8.4)

Fiscal liabilities

The overall fiscal liabilities of the State increased at an average annual rate of 7.43 *per cent* during the period 2011-16. During the current year, the fiscal liabilities of the State Government increased by ₹ 3,897 crore (10.12 *per cent*) from ₹ 31,497 crore in 2014-15 to ₹ 42,409 crore in 2015-16. The ratio of fiscal liabilities to Gross State Domestic Product (GSDP) had improved and decreased from 19.44 *per cent* in 2014-15 to 18.91 *per cent* in 2015-16 which was well within the norms (26.25 *per cent*), prescribed by the Fourteenth Finance Commission (XIV FC).

(Para-1.9.2)

Budgetary Control and Financial Management

During the year 2015-16, expenditure of ₹ 42,031.46 crore was incurred against the total grants and appropriations of ₹ 74,818.49 crore resulting in a saving of ₹ 32,787.03 crore. The overall savings of ₹ 32,787.03 crore was the net result of total saving of ₹ 33,030.80 crore offset by excess of ₹ 243.77 crore.

The excess expenditure amounting to ₹ 243.77 crore incurred in three grants during 2015-16 required regularisation under Article 205 of the Constitution of India. At the close of the year 2015-16, there were 61 grants/ appropriations in which savings (₹ five crore and above in each grant) of ₹ 24,337.89 crore (74 *per cent* of the total savings) occurred but no surrenders were made by the concerned departments.

(Paras-2.2.1, 2.2.6 and 2.2.10)

Out of the total provision amounting to ₹ 3,209.25 crore in four cases, ₹ 156.90 crore (4.89 *per cent*) was surrendered (amount exceeding ₹10 crore) at the end on 31st March 2016.

(Para-2.2.9)

The total amount of Detailed Countersigned Contingent (DCC) bills received was only ₹ 715.35 crore against the amount of Abstract Contingent (AC) bills of ₹ 1,376.64 crore leading to an outstanding balance on account of non-submission of DCC bills of ₹ 661.29 crore as on 31 March 2016.

(Para-2.3.1)

Out of 54 Controlling Officers, only one carried out full reconciliation of departmental receipts figures and 38 carried out full reconciliation of departmental expenditure figures with those reflected in the books of Office of the Accountant General (Accounts and Entitlement), Assam.

(Para-2.3.2)

Financial Reporting

State Government's compliance with various rules, procedures and directives was unsatisfactory as was evident from delays by various departments in furnishing Utilisation Certificates against the loans and grants received by them. Delays also figured in submission of annual accounts by some of the Autonomous Bodies/Councils. Further, annual accounts in respect of a large number of Government Bodies/Authorities due up to 2015-16 had not been received by the Accountant General (Audit), Assam. There were instances of loss and misappropriation which remained unsettled with various departments for period ranging from one to 25 years.

(Paras-3.1, 3.2, 3.3 and 3.6)

Chapter - I
Finances of the State Government

Chapter-I Finances of the State Government

Profile of Assam

Assam is a Special Category State and is situated in the North-East region of India bordering seven States viz., Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya and West Bengal and two countries viz., Bangladesh and Bhutan. With a geographical area of 78,438 sq. kms i.e., about 2.4 per cent of country's total geographical area, Assam is home to 2.58 per cent population of the Country. As indicated in **Appendix 1.1 (Part-D)**, the State's population increased from 2,66,55,528 in 2001 to 3,11,69,272 in 2011 recording a decadal growth of 16.93 per cent. The percentage of population below the poverty line at 40.9 per cent was higher than the all-India average of 30 per cent. State's Gross Domestic Product (GSDP) at current prices increased from ₹ 1,98,098 crore in 2014-15 to ₹ 2,24,234 crore in 2015-16 (Base year – 2011-12) recording a growth of 13.19 per cent. The State's literacy rate increased from 63 per cent (as per 2001 census) to 72.19 per cent (as per 2011 census) which is equivalent to All India Average of 72.99 per cent. State's per capita income at current prices also increased from ₹ 54,618 in 2014-15 to ₹ 69,442 in 2015-16. General and financial data relating to the State are given in **Appendix 1.1 (Part-D)**, **Appendix 1.3** and **Appendix 1.4**.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the State's economy as it indicates the standard of living of the State's population. The trends in the annual growth of India's Gross Domestic Product (GDP) and Assam's GSDP at current prices are indicated in **Table 1.1** below.

Table 1.1: Trends in growth of GDP and GSDP

(₹ in crore)					
Year	2011-12	2012-13	2013-14	2014-15	2015-16
India's GDP Base Year (2011-12)	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP over previous year (In per cent)	-- [@]	13.91	13.28	10.78	8.71
State's GSDP Base Year (2011-12)	1,43,175	1,56,864	1,77,745	1,98,098	2,24,234
Growth rate of GSDP over previous year (In per cent)	-- [@]	9.56	13.31	11.45	13.19

Source of data: Department of Economics and Statistics and Central Statistics Office (CSO);

[@] Growth rate of GDP and GSDP not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12.

1.1 Introduction

This chapter is based on the audit of Finance Accounts and makes an assessment of the fiscal position of the Government of Assam as on 31 March 2016.

It provides a broad perspective of the finances of the Government of Assam for the year 2015-16 and analyses critical changes observed in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in *Appendix 1.1 (Part-A)* and the layout of the Finance Accounts is depicted in *Appendix 1.1 (Part-B)*. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are also shown in *Appendix 1.1 (Part-C)*.

1.1.1 Summary of Current Year's Fiscal Transactions

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2015-16) *vis-à-vis* the previous year while *Appendix 1.2* provides details of receipts and disbursements as well as overall fiscal position during the current year *vis-à-vis* the previous year.

Table 1.2: Summary of Current Year's Fiscal Operations

(₹ in crore)

Receipts			Disbursements				
2014-15	--	2015-16	2014-15	--	2015-16		
1	2	3	4	5	Non-Plan	Plan	Total
6	7	8	Section-A: Revenue				
38,181.49	Revenue Receipts	42,457.70	39,078.17	Revenue Expenditure	27,575.95	9,435.56	37,011.41
9,449.81	Tax Revenue	10,106.50	12,921.60	General Services	12,584.62	71.41	12,656.03
2,412.89	Non-Tax Revenue	2,741.57	18,087.74	Social Services	10,937.48	6,802.88	17,740.36
12,283.71	Share of Union Taxes/Duties	16,784.88	7,075.33	Economic Services	3,678.59	2,561.27	6,239.86
14,035.08	Grants from Government of India	12,824.75	993.50	Grants-in-Aid/Contributions	375.16	-	375.16
Section-B: Capital							
-	Miscellaneous Capital Receipts		3,912.27	Capital Outlay	(-) 13.14	2,704.05	2,690.91
10.13	Recoveries of Loans and Advances	510.09	630.71	Loans and Advances disbursed	-	-	260.09
4,582.26	Public Debt Receipts	5,497.99	16,27.03	Repayment of Public Debt	-	-	1,968.90
-	Contingency Fund	-	-	Contingency Fund	-	-	-
17,789.87	Public Account Receipts	15,702.12	16,376.43	Public Account disbursement	-	-	15,647.26
-	Closing overdraft from Reserve Bank of India	-	-	Opening overdraft from Reserve Bank of India	-	-	-
4,527.99	Opening Balance	3,467.13	3,467.13	Closing Balance	-	-	10,056.46
65,091.74	Total	67,635.03	65,091.74	Total	-	-	67,635.03

Following are the significant changes during 2015-16 over the previous year:

- Revenue Receipts grew by ₹ 4,276 crore (11 *per cent*) over the previous year. The increase was contributed by Tax Revenue ₹ 656 crore (15 *per cent*), Non-Tax Revenue by ₹ 328 crore (eight *per cent*) and State's share Union Taxes and Duties by ₹ 4,502 crore (105 *per cent*). The increase was however, offset by decrease in Grants-in-Aid from Government of India (GOI) by ₹ 1,210 crore (28 *per cent*). The Revenue Receipts at ₹ 42,457 crore was more by ₹ 2,596 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹ (₹ 39,861 crore).
- The increase of ₹ 656 crore in Tax Revenue in 2015-16 as compared to previous year was mainly on account of increase of taxes on Sales, Trade etc. as well as State Excise by ₹ 143 crore each, Land Revenue by ₹ 87 crore and taxes on vehicles by ₹ 78 crore. The Tax Revenue as a percentage of GSDP (4.51 *per cent*) was significantly lower than the assessment of XIV FC (7.20 *per cent*). It was also lower than the projections made by the State Government in its MTFP (5.63 *per cent*).
- The significant increase in receipt of State's share in Union Taxes and Duties by ₹ 4,502 crore (36.65 *per cent*) was mainly due to more assignment of net proceeds under Corporation Tax (₹ 983 crore), Taxes on Income other than Corporation Tax (₹ 590 crore), Customs (₹ 702 crore), Union Excise Duties (₹ 1,128 crore) and Service Tax (₹ 1,093 crore). However, the decrease in receipt of Grants-in-Aid from GOI by ₹ 1,210 crore (nine *per cent*) was mainly due to less allocation of funds for State plan schemes.
- Revenue Expenditure decreased by ₹ 2,067 crore over the previous year. Of this decrease, Non-Plan Revenue Expenditure (NPRE) decreased by ₹ 2,111 crore, which was however, offset by increase under Plan Head by ₹ 44 crore. The major sectors that registered significant decrease include Secretariat – General Services (₹ 302 crore), Public Works (₹ 262 crore), Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities (₹ 352 crore), Relief on Account of Natural Calamities (₹ 330 crore), Secretariat – Economic Services (₹ 141 crore) and Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (₹ 618 crore).

¹ MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

- Recoveries of Loans and Advances increased marginally by ₹ 500 crore (5,000 *per cent*) whereas disbursement of Loans and Advances decreased by ₹ 371 crore (59 *per cent*).
- Public Debt Receipts and Repayments increased by ₹ 916 crore (20 *per cent*) and ₹ 342 crore (21 *per cent*) respectively over the previous year.
- During 2015-16, both Public Account Receipts and Disbursement decreased by ₹ 2,088 crore (12 *per cent*) and ₹ 729 crore (four *per cent*) over the previous year.
- Total inflow during 2015-16 was ₹ 64,167 crore against ₹ 60,563 crore in 2014-15 registering an increase of six *per cent* while total outflow during 2015-16 was ₹ 57,578 crore as against ₹ 61,624 crore in 2014-15 registering a decrease of seven *per cent* (**Appendix 1.3**).

1.1.2 Review of the fiscal situation

To support the State Government towards urgent fiscal correction, Thirteenth Finance Commission (XIII FC) had worked out a fiscal consolidation roadmap for Assam requiring the State to eliminate Revenue Deficit and achieve Fiscal Deficit of three *per cent* of GSDP in each year of the award period.

Accordingly, Assam Fiscal Responsibility and Budget Management (AFRBM) Amendment Act, 2011 was enacted by the State which came into force with effect from 1st April 2010 retrospectively. As per the Act, the State Government was to eliminate Revenue Deficit by 2011-12 and maintain revenue balance or attain surplus thereafter and reduce Fiscal Deficit to three *per cent* of the estimated GSDP by 2010-11 and maintain the same level thereafter. Further, the Act also envisaged that the State Government would attain the total outstanding debt to GSDP ratio at 28.40 *per cent* in 2012-13 and maintain the same level in 2013-14. Further, the level of 28.50 *per cent* had to be maintained in 2014-15 and thereafter.

Further, XIV FC also fixed similar targets for the State. The performance of the State during 2015-16 in terms of key fiscal targets of the XIV FC set for selected variables as laid down in AFRBM (Amendment) Act, 2011 *vis-à-vis* achievements are given in **Table 1.3**.

**Table 1.3: Trends in major fiscal parameters/variables
vis-à-vis projections for 2015-16**

Fiscal variables	2015-16			
	Targets as prescribed in AFRBM Act, 2011	Assumptions made in Budget (₹ in crore)	Projections made in Medium Term Fiscal Plan (₹ in crore)	Actual (₹ in crore)
Revenue Deficit (-) / Surplus (+) (₹ in crore)	Eliminate Revenue Deficit by 31.3.2012 and attain Surplus thereafter.	(+) 62,565	(+) 1,201	(+) 5,446
Fiscal Deficit (-) / Surplus (+) (In per cent of GSDP)	Three per cent of GSDP by 31.3.2011 and to maintain the same level thereafter.	(+) 52,391	(-) 3,646	(+) 3,005 (*)
Ratio of total outstanding debt of the Government to GSDP (In per cent)	28.50 per cent (In 2015-16)	--	99	18.91

*There was fiscal surplus.

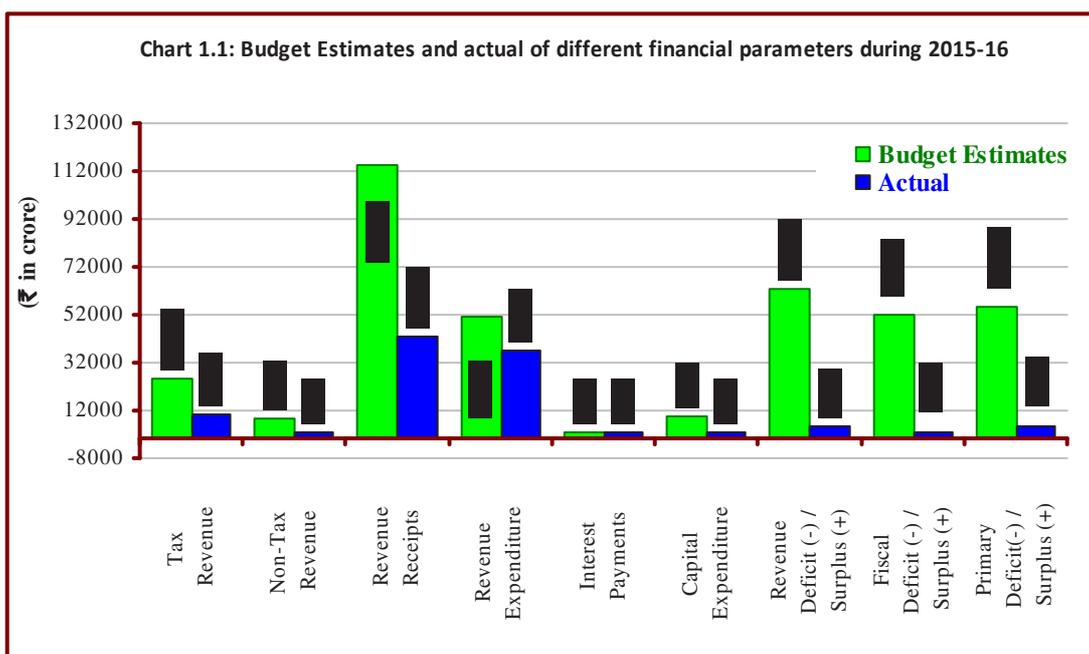
The above table indicates that the State had achieved all three AFRBM targets prescribed in the Act. During 2015-16, the State not only achieved Revenue Surplus but exhibited Fiscal Surplus also. The outstanding liabilities of the State stood at 18.91 per cent at the end of 2015-16 which was well within the norms (26.25 per cent), prescribed by the XIV FC.

1.1.3 Budget Estimates and Actual

The budget papers presented by State Government provide descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall Economic management. Deviations from the Budget Estimates are indicative of the non-attainment and non-optimization of the desired fiscal objectives due to a variety of causes, some within the control of the Government and some beyond the control of the Government. **Table 1.4** presents the consolidated picture of State Finances during 2014-15 (Actuals) and 2015-16 (Budget Estimates, Revised Estimates and Actual) whereas **Chart 1.1** shows the picture of Budget Estimates and Actual of different financial parameters for the year 2015-16.

Table 1.4: Variation in Major items – 2014-15 (Actual) over 2015-16 (Budget Estimates, Revised Estimates and Actual)

Sl. No.	Parameters	2014-15	2015-16			
		Actual	Budget Estimates (BE)	Revised Estimates (RE)	Actual	Variation (In per cent)
1	Tax Revenue	9,450	25,648	22,994	10,106	(+) 6.94
2	Non-Tax Revenue	2,413	8,652	5,437	2,741	(+) 13.59
3	Revenue Receipts	38,181	1,14,128	88,810	42,457	(+) 11.19
4	Non-Debt Capital Receipts	10	15	524	510	(+) 5000
5	Revenue Expenditure	39,078	51,563	58,275	37,011	(-) 5.29
6	Interest Payments	2,334	2,612	2,812	2,618	(+) 12.16
7	Capital Expenditure	3,912	9,413	11,297	2,691	(-) 31.21
8	Disbursement of Loans & Advances	631	776	856	260	(-) 58.79
9	Revenue Deficit/Surplus	(-) 897	(+) 62,565	(+) 30,535	(+) 5,446	(+) 707.13
10	Fiscal Deficit/Surplus	(-) 5,430	(+) 52,391	(+) 18,906	(+) 3,005	(+) 155.34
11	Primary Deficit/Surplus	(-) 3,096	(+) 55,003	(+) 21,718	(+) 5,623	(+) 281.62



- During 2015-16, both actual Revenue Receipts and actual Revenue Expenditure fell short of Budget Estimates by 63 per cent and 28 per cent respectively.
- During the current year the Tax Revenue of the State increased by ₹ 656 crore (seven per cent) over the previous year. The actual collection of Tax Revenue during the year decreased significantly by ₹ 15,542 crore (61 per cent) over the Budget Estimates which indicated that the projections for the Budget Estimates for Tax Revenue were unrealistic.

- Actual collection of Non-Tax Revenue increased by ₹ 328 crore (14 per cent) over the previous year. It also fell short of Budget Estimates by ₹ 5,911 crore (68 per cent).
- Actual Revenue Expenditure decreased by ₹ 2,067 crore (five per cent) during the current year over the previous year. It also decreased by ₹ 14,552 crore (28 per cent) over the Budget Estimates.
- The Capital Expenditure as compared to Budget Estimates was less by ₹ 6,722 crore (71 per cent). Actual expenditure also decreased by ₹ 1,221 crore (31 per cent) during the current year over the previous year.
- Against the estimated Revenue Surplus of ₹ 62,565 crore, ₹ 5,446 crore was registered as Revenue Surplus by the State during the current year.
- Against the estimated Fiscal Surplus of ₹ 52,391 crore, the state ended up with a Fiscal Surplus of ₹ 3,005 crore only.

The above table also indicates that the State achieved Surplus on all three key fiscal parameters during 2015-16. However, it failed to achieve targets marked for key fiscal indicators in the revised estimates. On Revenue Account, assessed Revenue Surplus of ₹ 30,535 crore finally resulted into Revenue Surplus of ₹ 5,446 crore during 2015-16. In order to ensure sustainable progress towards fiscal consolidation, State needs to continue to ensure a pattern of expenditure that not only ensures better growth but also enhances Public Welfare.

1.1.4 Gender Budgeting

Gender Budgeting is a part of the Government of India's Policies and approach towards women. The Government of India, Ministry of Human Resource Development (MHRD) issued (October 2004) instructions and guidelines along with checklist to watch the modalities and performance of the Gender Budgeting which seeks to establish accountability and transparency in policy formulation and decision making. The National Commission for Women took up (February 2006) the matter with the Chief Minister, Government of Assam for necessary policy formulation in this regard. Therefore, Gender Budgeting was incorporated as a significant statement highlighting the need to segregate budgetary allocations on the basis of gender under the demands for grants.

The process of budgetary allocation on the basis of gender needs to be reviewed continuously from year to year for giving priorities on specific sectors which impinge on the lives of women. Access to Education, Employment, Health Care, Sanitation and Drinking Water are considered to be the five pillars of Women Empowerment. All these activities need outlays specifically earmarked for women in the budget to be utilised for women specific programmes/schemes.

Gender Budget of the State (2015-16) disclosed that the expenditure was proposed to be incurred within the overall budget on schemes designed to benefit women under category 'A'² and category 'B'³. Test-check of records revealed that Gender Budget was prepared in 28 departments during the financial year 2015-16 involving an amount of ₹ 5,103.38 crore with a target to benefit 42.98 lakh women as detailed in **Table 1.5**.

Table-1.5: Gender Budget

Sl. No.	Name of Department	Grant No.	Total No. of schemes	Category-wise Budget allocation (₹ in crore)				Total (₹ in crore)	Nos. of targeted beneficiaries	Expenditure
				'A'		'B'				
				Plan	Non plan	Plan	Non plan			
1	2	3	4	5	6	7	8	9	10	11
1	Excise	8	1	0.20	-	-	-	0.20	100	Not available
2	Home Department	14, 15	1	-	10.93	0.03	-	10.96	30	
3	Higher Education	26	1	0.03	0.05	-	-	0.08	20	
4	Public Health Engineering	30	1	713.87	-	-	-	713.87	553000	
5	Health and Family Welfare	32	1	0.85	0.85	-	-	1.70	180	
6	Information and Publicity	35	2	0.01	-	0.09	-	0.10	10	
7	Labour and Employment	36	3	2.14	-	4.67	-	6.81	2090	
8	Food, Civil Supplies and Consumer Affairs	37	1	2.50	-	-	-	2.50	6205	
9	Welfare of Plain Tribes and Backward Classes	38	5	4.92	-	4.93	-	9.85	472	
10	Social Welfare	39	23	201.02	-	16.67	-	217.69	766453	
11	Revenue and Disaster Management	41	-	2.00	-	-	-	2.00	531	
12	WMD (Assam Minorities Development Board)	42	12	7.31	-	7.78	-	15.09	2305	
13	WMD (Char Areas Development, Assam)	42	5	42.85	-	.30	-	43.15	2543	
14	Cooperation	43	2	0.69	-	-	-	.69	42	
15	Agriculture	48	1	5.00	-	-	-	5.00	422	
16	Border Areas	50	-	168.80	6.252	-	-	175.05	-	
17	Soil Conservation	51	-	-	-	-	-	-	-	
18	Animal Husbandry and Veterinary	52,53	10	1.50	-	9.25	-	9.25	7,502	
19	Fisheries	54	-	-	-	-	-	-	-	
20	Panchayat and Rural Development	56, 57	4	-	-	3,511.61	-	3,511.61	4,28,574	
21	Industries and Commerce	58, 60	9	0.60	-	24.90	-	25.50	240	
22	Sericulture	59	1	0.30	-	-	-	0.30	608	
23	Handloom and Textiles	59	4	102.99	-	-	-	102.99	2522576	
24	Agriculture	67	1	-	-	0.40	-	0.40	37	
25	Education	71	9	71.50	0.11	169.35	-	240.96	419704	
26	Sports and Youth Welfare	74	7	-	-	4.33	-	4.33	2373	
27	Information Technology	75	2	0.50	-	1.00	-	1.50	10267	
28	Personnel Department (APSC)	90	1	-	-	-	1.80	1.80	460	
Total			103	1329.58	18.192	3755.31	1.8	5103.38	4298170	

Source: Gender Budget (2015-16)

Further analysis revealed that a performance report for the year 2014-15 (Allocated amount ₹ 988.21 crore against seven departments) was required to be

² Budgetary allocations for schemes designed to benefit women to the extent of 100 per cent of allocation.

³ Budgetary allocations for schemes designed to benefit women to the extent of 30 per cent of allocation.

incorporated in the Gender Budget of 2015-16 to ascertain the effectiveness of the schemes targeted to benefit women. It was, however, noticed that no such report was incorporated in the Gender Budget of 2015-16.

In the absence of any performance reports/ records, the effectiveness of the schemes targeted to benefit women under Gender Budgeting could not be ascertained in audit.

1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenue, Non-Tax Revenue, State's share of Union Taxes and Duties and Grants-in-Aid from GOI. Capital Receipts comprise miscellaneous Capital Receipts such as proceeds from disinvestments, recoveries of Loans and Advances, Debt Receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and Loans and Advances from GOI. Besides the funds available in the Public Accounts after disbursement are also utilised by the Government to finance its Deficit. The components and sub-components of resources have been shown in Chart 1.2.

Chart 1.2: Components and sub-components of Resources

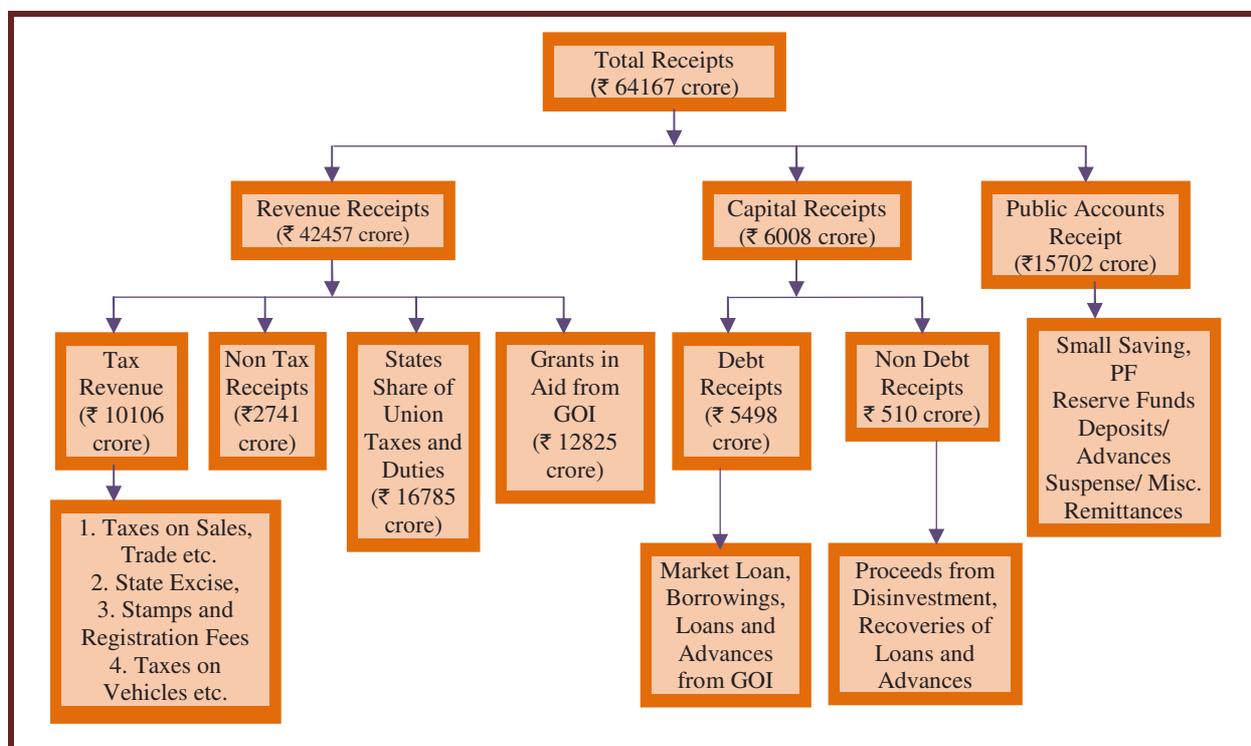
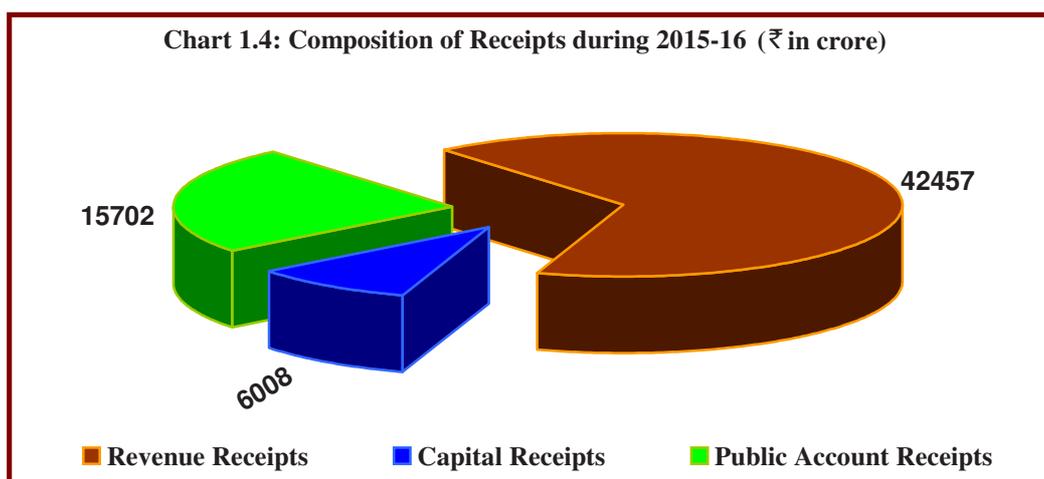
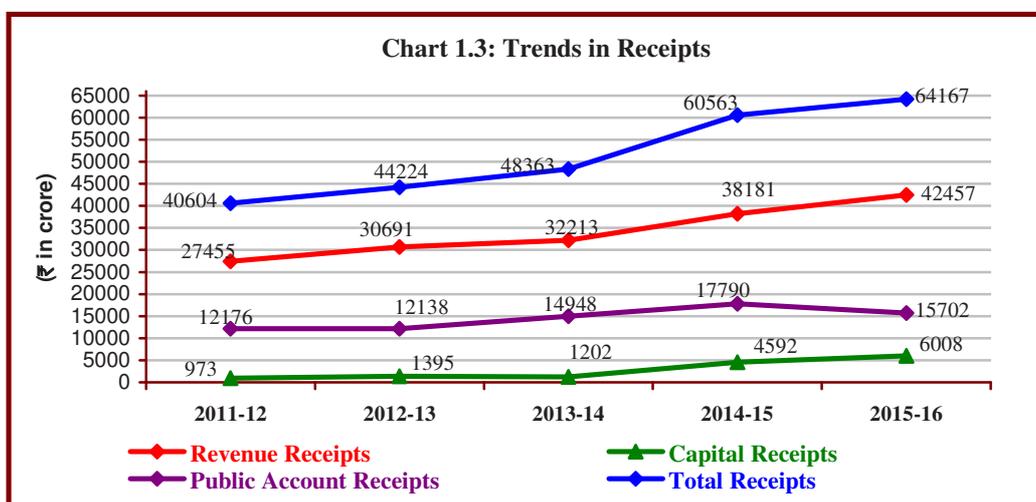


Table-1.2 presents the receipts and disbursements of the State during the current year *vis-a-vis* the previous year as recorded in its Annual Finance Accounts while **Chart 1.3** depicts the trends in various components of the receipts of the State during 2011-16 and **Chart 1.4** depicts the composition of resources of the State during the current year.



The total receipts of the State Government for 2015-16 was ₹ 64,167 crore of which ₹ 42,457 crore (66 per cent) came from Revenue Receipts and balance ₹ 27,710 crore (34 per cent) came from Borrowings, Public Account and recoveries of Loans and Advances. The total receipts of the State increased by 58 per cent from ₹ 40,604 crore in 2011-12 to ₹ 64,167 crore in 2015-16. The share of Revenue Receipts in total receipts of the State decreased by two per cent from 68 per cent in 2011-12 to 66 per cent in 2015-16. On the other hand, share of other receipts i.e., Capital Receipts and Public Account Receipts ranged between 31 and 37 per cent of the total receipts during 2011-16.

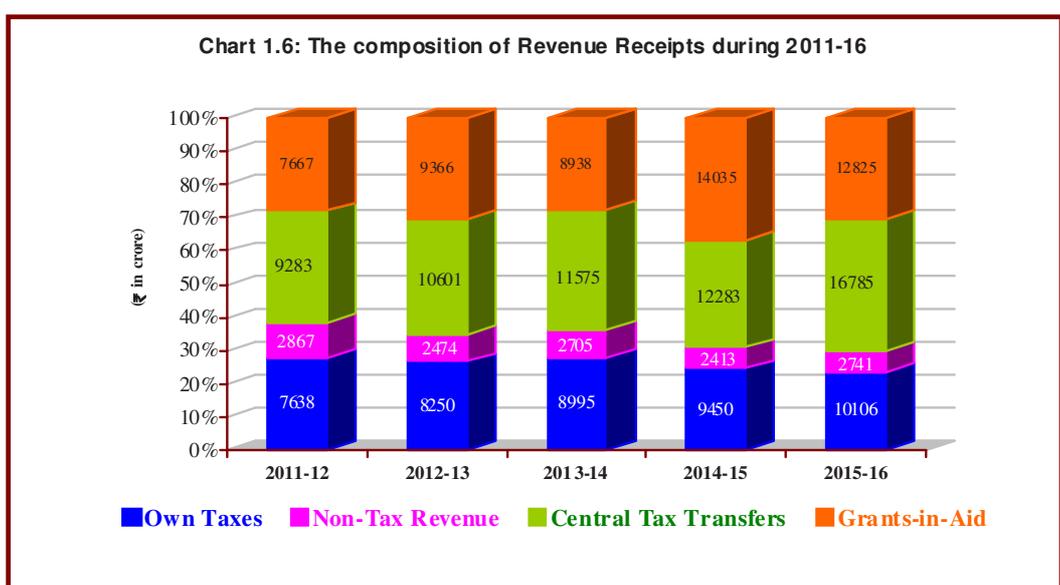
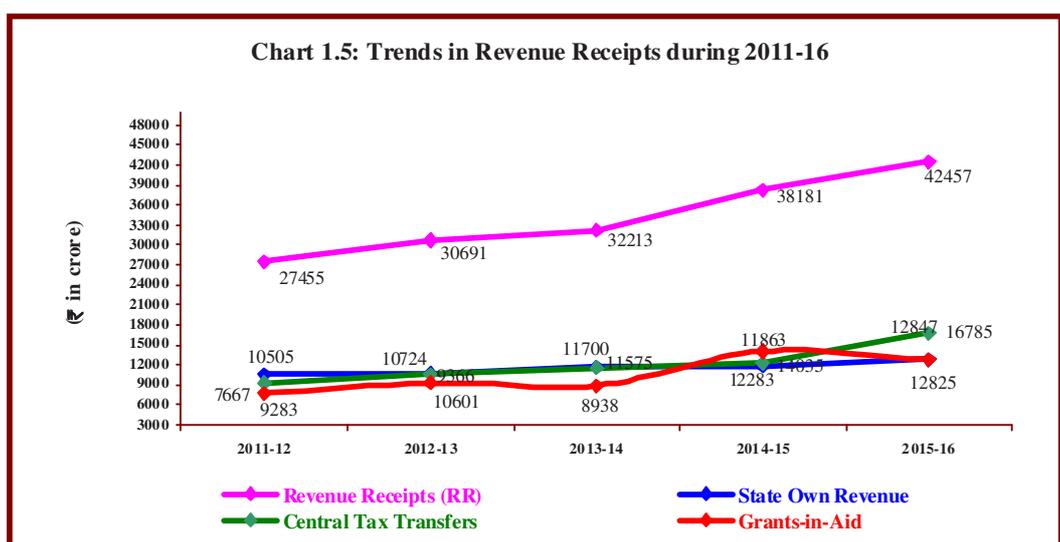
Revenue Receipts increased by 55 per cent from ₹ 27,455 crore in 2011-12 to ₹ 42,457 crore in 2015-16 whereas Debt Capital Receipts (a component of Capital Receipts) which create future repayment obligation varied from two to

nine per cent of total receipts during the period 2015-16 and increased by ₹ 916 crore (20 per cent) from ₹ 4,582 crore in 2014-15 to ₹ 5,498 crore in 2015-16.

Public Account Receipts refer to those receipts for which the Government acts as a banker/trustee. It increased steadily from ₹ 12,176 crore (30 per cent of total receipts) in 2011-12 to ₹ 15,702 crore (24 per cent of total receipts) in 2015-16.

1.3 Revenue Receipts

Statement-14 of the Finance Accounts details the Revenue Receipts of the Government. The Revenue Receipts consist of the State's own Tax and Non-Tax Revenues, Central Tax Transfers and Grants-in-Aid from GOI. The trends and composition of Revenue Receipts over the period 2011-16 are presented in *Appendix 1.3* and also depicted in **Charts 1.5** and **1.6** respectively.



General Trends:

- During 2015-16, Revenue Receipts of the State grew by ₹ 4,276 crore over the previous year. The Revenue Receipts of the State showed progressive increase from ₹ 27,455 crore in 2011-12 to ₹ 42,457 crore in 2015-16 with inter-year fluctuations in the growth rate.
- About 30 *per cent* of the Revenue Receipts during 2015-16 came from State's own resources while Central Tax Transfers and Grants-in-Aid together contributed 70 *per cent*. This is indicative of the fact that the Government of Assam's fiscal position is largely influenced by the Tax Transfers and Grants-in-Aid from GOI.
- During 2015-16, Revenue Receipts increased by ₹ 4,276 crore (11.20 *per cent*) over the previous year whereas Revenue Expenditure decreased by ₹ 2,067 crore (5.29 *per cent*) during the same period. This is an encouraging sign towards fiscal consolidation of the State.
- Tax Revenue constituted 23.80 *per cent* of the total Revenue Receipts and increased by ₹ 656 crore during 2015-16 recording a growth rate of 6.94 *per cent* over the previous year. The percentage of Tax Revenue to total Revenue Receipts showed stability and remained in the range of 24 *per cent* to 28 *per cent* during 2011-16.
- Non-Tax Revenue Receipts constituted 6.46 *per cent* of the total Revenue Receipts and increased by ₹ 328 crore over the previous year. Non-Tax Revenue as a percentage of Revenue Receipts ranged between six and 10 *per cent* during 2011-16.

The trends in Revenue Receipts relating to GSDP are presented in **Table 1.6**.

Table 1.6: Trends in Revenue Receipts relative to GSDP

Parameters	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts (RR) (₹ in crore)	27,455	30,691	32,213	38,181	42,457
Rate of growth of RR (<i>per cent</i>)	19.34	11.79	4.96	18.53	11.20
Rate of growth of Own Taxes (<i>per cent</i>)	28.80	8.01	9.03	5.06	8.30
RR/GSDP (<i>per cent</i>)	19.18	19.57	18.12	19.27	18.93
Buoyancy Ratios⁴					
Revenue Buoyancy w.r.t GSDP	1.65	1.23	0.37	1.62	0.85
State's Own Tax Buoyancy w.r.t GSDP	2.46	0.84	0.68	0.44	0.63
Gross State Domestic Product (₹ in crore) (Base year 2011-12)	1,43,175	1,56,864	1,77,745	1,98,098	2,24,234
Rate of growth of GSDP (<i>per cent</i>)	11.73	9.56	13.31	11.45	13.19

Source of GSDP figures: Directorate of Economics and Statistics, Assam

⁴ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy with respect to GSDP at 0.85 implies that Revenue Receipts tend to increase by 0.85 percentage points, if the GSDP increases by one *per cent*.

The GSDP at current prices (Base year 2011-12) increased from ₹ 1,98,098 crore in 2014-15 to ₹ 2,24,234 crore in 2015-16 representing an increase of 13.19 *per cent*. Ideally growth rate of revenue should be higher than the growth of GSDP so that over a period of time the Budget can be better balanced. If the State's own taxes are buoyant, then the Government would be in a better position to plan expenditure and to improve welfare of the people. During the current year, the State did not achieve this ideal situation as the growth in Revenue Receipts (11.20 *per cent*) was less than that of GSDP (13.19 *per cent*). As a result revenue buoyancy with respect to GSDP decreased significantly from 1.62 in 2014-15 to 0.85 in 2015-16. But State's own tax buoyancy with reference to GSDP showed a positive sign and increased from 0.44 in 2014-15 to 0.63 in 2015-16.

1.3.1 State's Own Resources

As the State's share in Central Taxes and Grants-in-Aid are determined on the basis of recommendations of the Finance Commission, collection of Central Taxes Receipts and Central Assistance for plan schemes etc., the State's performance in mobilization of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources.

The gross collection in respect of major Taxes and Non-Tax Revenue and their percentage and also expenditure during 2011-16 are presented in *Appendix 1.3*. The State's actual Tax and Non-Tax Revenue for the year 2015-16 *vis-à-vis* assessment made by XIV FC and Medium Term Fiscal Plan (MTFP) are given in the **Table 1.7**.

Table 1.7: State's own Tax Revenue *vis-à-vis* projections during 2015-16

Parameters	XIV FC projections	Budget Estimates	MTFP projection	(₹ in crore)
				Actual
Tax Revenue	13,197	25,648	11,183	10,106
Non-Tax Revenue	3,771	8,652	3,156	2,741

The Tax Revenue of the State in 2015-16 fell short of the assessment of XIV FC by ₹ 3,091 crore. It also fell short of Budget Estimates and MTFP projection by ₹ 15,542 crore and by ₹ 1,077 crore respectively during the year.

The Non-Tax Revenue of the Government was lesser than the assessment of XIV FC by ₹ 1,030 crore. It also fell short of Budget Estimates by ₹ 5,911 crore and projection of the State Government in its MTFP by ₹ 415 crore.

1.3.1.1 Tax Revenue

Gross collection in respect of Tax Revenue for the years 2011-16 is given component-wise in **Table 1.8**.

Table 1.8: Tax Revenue for the years 2011-16

(₹ in crore)

Heads	2011-12	2012-13	2013-14	2014-15	2015-16	
					Budget Estimates	Actual
Taxes on Sales, Trade, etc.	5,694	6,223	6,848	7,351	19,621	7,494
State Excise	503	568	610	665	1,758	808
Taxes on Vehicle	294	328	351	365	1,011	443
Stamps and Registration Fees	175	252	252	189	724	225
Land Revenue	140	146	156	142	448	229
Other Taxes ⁵	832	733	778	738	2,086	907
Total	7,638	8,250	8,995	9,450	25,648	10,106

Source: Memorandum of Budget Estimates & Finance Accounts

The Tax Revenue of the State increased from ₹ 7,638 crore in 2011-12 to ₹ 10,106 crore in 2015-16 at an annual average rate of 11.57 per cent. During the current year, the maximum share of Tax Revenue was contributed by Taxes on Sales, Trade etc., (74.15 per cent).

1.3.1.2 Non-Tax Revenue

Gross collection in respect of Non-Tax Revenue for the years 2011-16 is given component-wise in Table 1.9.

Table 1.9: Non-Tax Revenue for the years 2011-16

(₹ in crore)

Heads	2011-12	2012-13	2013-14	2014-15	2015-16	
					Budget Estimates	Actual
Interest receipts, dividends and profits	490	522	431	330	1,061	369
General Services	89	102	191	388	471	416
Social Services	27	31	30	29	73	75
Economic Services	2,261	1,819	2,053	1,666	7,047	1,881
Total	2,867	2,474	2,705	2,413	8,652	2,741

Source: Memorandum of Budget Estimates & Finance Accounts.

The Non-Tax Revenue, which ranged between six and 10 per cent of total Revenue Receipts of the State during the last five years increased by ₹ 328 crore (14 per cent) in 2015-16 over the previous year. During the current year, major contributors of Non-Tax Revenue were Petroleum Concession fees and Royalties (₹ 1,672 crore), Interest Receipts (₹ 299 crore), Other Administrative Services (₹ 329 crore) and Forestry and Wild life (₹ 117 crore).

⁵ Other Taxes include taxes on agricultural income, taxes on professions, trades, callings and employment, taxes on goods and passengers, taxes and duties on electricity and other taxes and duties on commodities and services.

1.3.2 Grants-in-Aid from Government of India

The details of Grants-in-Aid received from GOI during 2011-16 are given in **Table 1.10**.

Table 1.10: Grants-in-Aid from GOI

Head	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Non-Plan Grants	962	1,422	681	1,491	3,330
Grants for State Plan Schemes	4,759	5,996	6,059	12,376	8,737
Grants for Central Plan Schemes	19	46	30	19	572
Grants for Centrally Sponsored Schemes	1,875	1,860	2,103	17	15
Grants for Special Plan Schemes	52	42	65	132	171
Total	7,667	9,366	8,938	14,035	12,825
Percentage of increase over previous year	13.87	22.16	(-) 4.57	57.03	(-) 8.62
Percentage of Revenue Receipts	28	31	28	37	30

Grants-in-Aid from GOI decreased by ₹ 1,210 crore (nine *per cent*) from ₹ 14,035 crore in 2014-15 to ₹ 12,825 crore in 2015-16. Within the Plan Grants, while grants for Central Plan Schemes and Special Plan Schemes increased by ₹ 553 crore and ₹ 39 crore (30 *per cent*) respectively, whereas State Plan Schemes and Central Sponsored Schemes decreased by ₹ 3,639 crore (29 *per cent*) and ₹ two crore (12 *per cent*) respectively during the year. However, Non-Plan Grants increased significantly by ₹ 1,839 crore (123.34 *per cent*) from ₹ 1,491 crore in 2014-15 to ₹ 3,330 crore in 2015-16.

The significant increase in Central Plan Schemes was mainly due to new allocation of funds under Special Assistance for State Securities (₹ 551 crore).

The Non-Plan grants (₹ 3,330 crore) to the State constituted 25.96 *per cent* of the total grants during the year of which ₹ 2,530 crore (75.98 *per cent*) was provided under the proviso to Article 275 (1) of the Constitution to cover deficit on Revenue Account ₹ 2,191 crore and Grants-in-Aid to local bodies (₹ 339 crore). Other components of non-plan grants were (i) grants towards contribution to State Disaster Response Fund (SDRF) (₹ 414 crore), (ii) grants for compensation for loss of revenue on account of CST/VAT (₹ 230 crore) and (iii) grants for Security Related Expenditure (₹ 140 crore).

1.3.3 Central Tax transfer

Central Tax transfers increased significantly by ₹ 4,502 crore from ₹ 12,283 crore in 2014-15 to ₹ 16,875 crore in 2015-16 and constituted 40 *per cent* of the Revenue Receipts during the year. Increase in Central Tax transfers during the

current year was due to higher devolution in the share of net proceeds of Union Taxes recommended by the XIV FC.

The increase in Central Tax Transfer by ₹ 4,502 crore (37 per cent) was mainly due to increase in Corporation Tax (₹ 983 crore), Taxes on income other than Corporation Tax (₹ 590 crore), Customs (₹ 702 crore), Union Excise Duties (₹ 1,128 crore) and Service Tax (₹ 1,093 crore).

1.3.4 Fourteenth Finance Commission Grants

XIV FC in its award period (2016-20) recommended grants to states in respect of certain Sectors. Accordingly, GOI released grants to the State in respect of various sectors during 2015-16. **Table 1.11** compares the extent of grants which was given to the State by GOI during the last two years i.e., 2014-15 (last year of award period of XIII FC) and 2015-16 (1st year of award period of XIV FC).

Table 1.11: Sector-wise position of Grants-in-Aid released as recommended by the XIII and XIV Finance Commissions

Sl No.	Sectors	(₹ in crore)						
		XIII FC (for the year 2014-15)			XIV FC (for the year 2015-16)			Increase/ Decrease
		PRIs	ULBs	Total	PRIs	ULBs	Total	
1	General Basic Grants	263.74	39.24	302.98	292.40	46.57	338.97	35.99
2	Special Areas Basic Grants	6.80	0.50	7.30	--	--	--	--
Total		270.54	39.74	310.28	292.40	46.57	338.97	28.69

Source of data: Finance (Economic Affairs) Department, GOA

It can be seen from the above table that during 2015-16, XIV FC had recommended ₹ 35.99 crore more than the XIII FC under the component of General Basic Grants. However, there was no award under the component of Special Areas Basic Grants during 2015-16.

1.3.5 Cost recovery in supply of merit goods and services

The current levels of cost recovery (non-tax Revenue Receipts as a percentage of Non-Plan Revenue Expenditure) in supply of merit goods⁶ and services of three selected Socio-Economic Services by Government are depicted in **Table 1.12**.

⁶ Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption.

Table 1.12: Cost recovery: 2015-16

Parameters	(₹ in crore)		
	Non-Tax Revenue Receipts	Non-Plan Revenue Expenditure	Cost Recovery (per cent)
Water Supply & Sanitation	1.71	586.96	0.30
Roads & Bridges	28.69	1,161.89	2.47
Minor Irrigation	0.26	345.40	0.08

As can be seen from above table, the cost recovery for Roads and Bridges during 2015-16 was 2.47 per cent and the same for Water Supply & Sanitation and Minor Irrigation were 0.30 and 0.08 respectively. Cost recovery from Social Services is expected to be lower than that of Economic Services. It was revealed from above table that compared to 2010-11⁷, the cost recovery had increased marginally in Water Supply & Sanitation under Social Services whereas it had reduced in Roads and Bridges and Minor Irrigation under Economic Services in 2015-16. Incremental increase in user charges would facilitate sustainable provision of these Services over a period of time.

1.3.6 Evasion of taxes

The Finance (Taxation) Department had detected 2,033 cases of evasion of Taxes and raised additional demand of ₹ 13.40 crore during 2015-16.

1.4 Capital Receipts

The following table shows the trends in growth and composition of Capital Receipts.

Table 1.13: Trends in growth and composition of Capital Receipts

Sources of State's Receipts	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Receipts	973	1,395	1,202	4,592	6,008
Miscellaneous Capital Receipts	--	--	--	--	--
Recovery of Loans and Advances	21	7	6	10	510
Public Debt Receipts	952	1,388	1,196	4,582	5,498
Rate of growth of Debt Capital Receipts	(-) 53.45	45.80	(-) 13.83	283.11	19.99
Rate of growth of Non-Debt Capital Receipts	(-) 25	(-) 66.67	(-) 14.29	66.67	5000.00
Rate of growth of GSDP	11.73	9.56	13.31	11.45	13.19
Rate of growth of Capital Receipts (per cent)	(-) 53.06	(+) 43.37	(-) 13.84	(+) 282.03	(+) 30.84

Capital Receipts increased by more than 517 per cent from ₹ 973 crore in 2011-12 to ₹ 6,008 crore in 2015-16. During the current year the Capital Receipts increased by ₹ 1,416 crore (31 per cent). Public Debt Receipts which create

⁷ Water Supply & Sanitation: 0.29 per cent; Roads & Bridges: 12.01 per cent and Minor Irrigation: 0.15 per cent.

future repayment obligation varied between two to nine *per cent* of total receipts during the period 2011-16 and increased considerably by ₹ 916 crore (20 *per cent*) from ₹ 4,582 crore in 2014-15 to ₹ 5,498 crore in 2015-16.

During the current year rate of growth of both Debt and Non-Debt Capital Receipts remained positive and stood at 5,000 *per cent* and 19.99 *per cent* respectively.

During the period 2011-16, the rate of growth of Debt Capital Receipts remained positive except for the years 2011-12 and 2013-14. However, during the current year it decreased significantly from 283.11 *per cent* in 2014-15 to 19.99 *per cent* in 2015-16. Rate of growth of GSDP increased marginally from 11.45 *per cent* in 2014-15 to 13.19 *per cent* in 2015-16.

1.5 Public Account Receipts

Receipts and Disbursements in respect of certain transactions such as small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. Here the Government acts as a banker. The balance after disbursements during the year is the fund available with the government for use. The trends in growth and composition of Public Account Balances are given in **Table 1.14**.

Table 1.14: Trends in growth and composition of Public Account Balances

	(₹ in crore)				
Resources under various Heads	2011-12	2012-13	2013-14	2014-15	2015-16
Public Account Balances	1,939.38	1,229.55	1,671.44	1,413.44	(-) 191.93
a. Small Savings, Provident Fund etc.	634.98	807.52	837.17	890.13	860.14
b. Reserve Fund	901.23	201.08	543.44	818.51	230.02
c. Deposits and Advances	437.17	413.21	157.47	(-) 233.54	(-) 1,005.83
d. Suspense and Miscellaneous	16.84	(-) 156.99	123.04	(-) 91.92	(-) 228.60
e. Remittances	(-) 50.84	(-) 35.27	10.32	30.26	(-) 47.66

Public Account Balances of the Government decreased significantly from ₹ 1,939.38 crore in 2011-12 to ₹ (-) 191.93 crore in 2015-16 at an annual average rate of 22 *per cent*. During the current year also, the balances decreased by ₹ 1,605.37 crore (114 *per cent*) as compared to 2014-15.

1.6 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is

therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure especially expenditure directed towards development of Social Sectors.

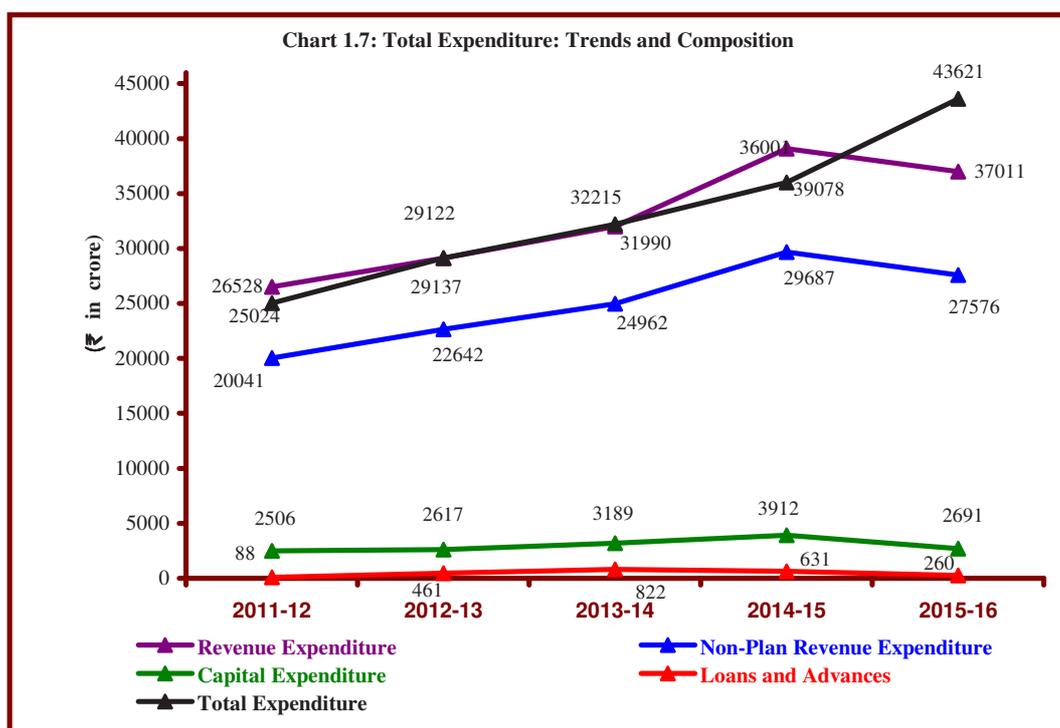
1.6.1 Growth and composition of expenditure

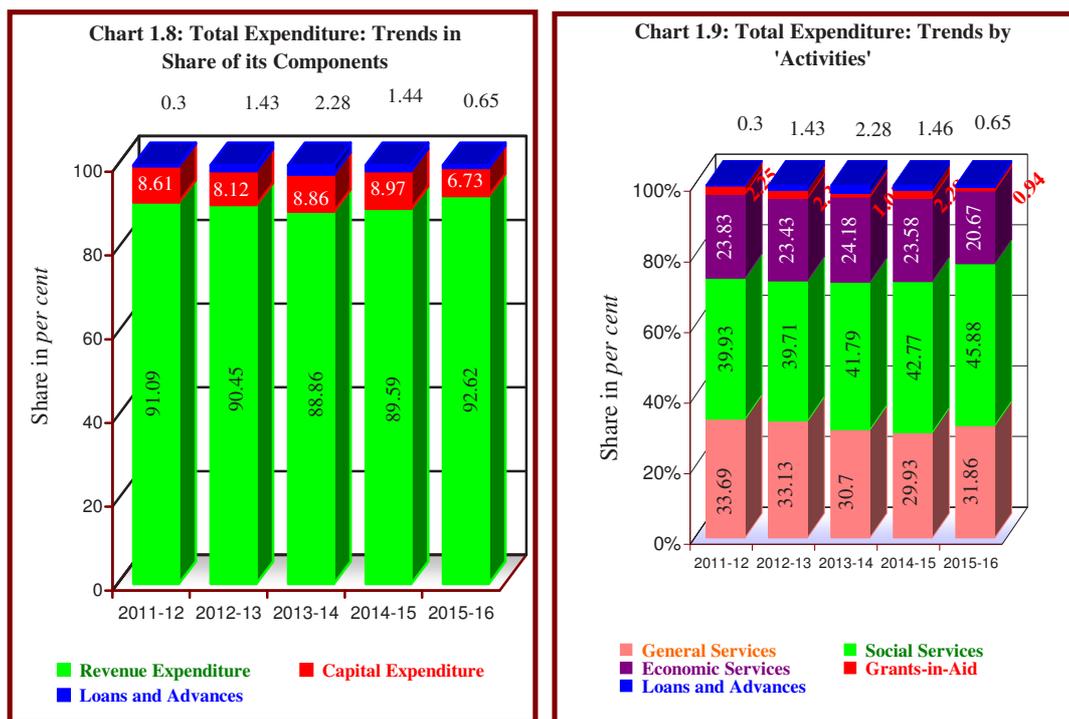
The total expenditure and its composition during the years 2011-12 to 2015-16 are presented in **Table 1.15**.

Table 1.15: Total expenditure and its compositions

Parameters	2011-12	2012-13	2013-14	2014-15	2015-16
Total Expenditure	29,122	32,215	36,001	43,621	39,962
Revenue Expenditure	26,528	29,137	31,990	39,078	37,011
<i>Of which, Non-Plan Revenue Expenditure</i>	20,041	22,642	24,962	29,687	27,576
Capital Expenditure	2,506	2,617	3,189	3,912	2,691
Loans and Advances	88	461	822	631	260

Chart 1.7 presents the trends in total expenditure over a period of five years (2011-16) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Charts 1.8** and **1.9** respectively.





The total expenditure of the State increased by 37 per cent from ₹ 29,122 crore in 2011-12 to ₹ 39,962 crore in 2015-16. The total expenditure, its annual growth rate, the ratio of expenditure to the State GSDP and to Revenue Receipts and its buoyancy with respect to GSDP and Revenue Receipts are indicated in Table 1.16.

Table 1.16: Total expenditure – basic parameters

Parameters	2011-12	2012-13	2013-14	2014-15	2015-16
Total Expenditure (TE) (₹ in crore)	29,122	32,215	36,001	43,621	39,962
Rate of growth (per cent)	16.38	10.62	11.75	21.17	(-) 8.39
TE/GSDP ratio (per cent)	20.34	20.54	20.25	22.02	17.82
RR/TE ratio (per cent)	94.28	95.27	89.48	87.53	106.24
Rate of Growth of GSDP	11.73	9.56	13.31	11.45	13.19
Buoyancy of Total Expenditure with reference to:					
GSDP (ratio)	1.40	1.11	0.88	1.85	(-) 0.69
RR (ratio)	0.85	0.90	2.37	1.14	(-) 0.82

The decrease of ₹ 3,659 crore (8.39 per cent) in total expenditure in 2015-16 was due to decrease of ₹ 2,067 crore in Revenue Expenditure, ₹ 1,221 crore in Capital Expenditure and ₹ 371 crore in disbursement of Loans and Advances.

The components of Services of Revenue Expenditure which recorded decrease were mainly as under:

(A) General Services:

- **Secretariat-General Services (₹ 302 crore)** - The decrease was mainly due to refund of unutilized fund pertaining to earlier years by Secretariat Administration (Accounts).

- **Public Works (₹ 262 crore)** – The decrease was mainly due to decline in expenditure of School Buildings, Civil Hospitals etc., and payment of Muster Roll Staff.

(B) Social Services:

- **Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities (₹ 352 crore)** - The decrease was recorded under Assam State Development Council for Scheduled Caste, Assistance for implementation of Family orientated income and Infrastructure Development Project under Tribal Sub-Plan (TSP).
- **Relief on Account of Natural Calamities (330 crore)** – The decrease was due to decline in expenditure under (i) Rehabilitation Grants (Flood) and Gratuitous Relief (Flood) and repairs and restoration of damaged Roads and Bridges due to floods.

(C) Economic Services:

- **Secretariat – Economic Services (₹ 141 crore)** - The decrease in expenditure under this component was mainly under (i) special projects, (ii) Evaluation and Monitoring Division and (iii) Refund of unutilized funds of earlier years.

(D) Grants-in-Aid and Contribution:

- **Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (₹ 618 crore)** - The decrease in expenditure was mainly due to decline in expenditure under District Panchayat and Municipalities from the share of net proceeds of State Own Taxes assigned under recommendation by State Finance Commission.

The decrease in Capital expenditure by 31 per cent (₹ 1,221 crore) during 2015-16 was mainly due to decrease in expenditure on Capital outlay on Flood Control Projects by ₹ 297 crore, Capital outlay on Public Works by ₹ 59 crore and Capital outlay on Telecommunication and Electronic Industries by ₹ 47 crore.

The pattern of total expenditure in the form of plan and non-plan expenditure during 2015-16 revealed that non-plan expenditure contributed dominant share of 76 per cent while the plan expenditure was 24 per cent.

Total expenditure exhibited negative growth during the current year as it decreased from 21.17 per cent in 2014-15 to (-) 9.17 per cent 2015-16. The increase in ratio of Revenue Receipts to total expenditure from 87.53 per cent in 2014-15 to 106.25 per cent in 2015-16 was mainly the result of significant increase of ₹ 4,502 crore in State's share in Union Taxes and Duties during 2015-16 over 2014-15. The buoyancy of total expenditure with reference to

GSDP however, decreased and turned negative to (-) 0.69 during 2015-16 due to decrease in the rate of growth of total expenditure as compared to increase in the rate of growth of GSDP. Similarly, the buoyancy ratio of total expenditure to Revenue Receipts at (-) 0.82 in 2015-16 indicated increase in the receipt at a pace greater than that of expenditure.

1.6.2 Trends in total expenditure in terms of activities

In terms of activities, total expenditure could be considered as being composed of expenditure on General Services including Interest Payments, Social and Economic Services, Grants-in-Aid and Loans and Advances. Relative share of these components in the total expenditure (₹ 39,962 crore) (refer **Chart 1.7** and **Appendix 1.3**) are indicated in **Table 1.17**.

Table 1.17: Components of expenditure – relative share

Parameters	(In per cent)				
	2011-12	2012-13	2013-14	2014-15	2015-16
General Services	33.69	33.13	30.70	29.93	31.86
<i>Of which, Interest Payments</i>	7.12	6.56	6.11	5.35	6.55
Social Services	39.93	39.71	41.79	42.77	45.88
Economic Services	23.83	23.43	24.18	23.58	20.67
Grants-in-Aid	2.25	2.30	1.05	2.28	0.94
Loans and Advances	0.30	1.43	2.28	1.46	0.65

The relative share of the above components of expenditure indicated that the share of General Services and Social Services in the total expenditure increased during 2015-16 over the previous year. These increases were set off by decreases in the respective share of Economic Services, Grants-in-Aid and Loans and Advances.

The expenditure on General Services, which are considered as non-developmental, increased from 29.93 per cent in 2014-15 to 31.86 per cent in 2015-16. On the other hand, Developmental Expenditure *i.e.*, expenditure on Social and Economic Services together accounted for 66.55 per cent in 2015-16 which was approximately equivalent to 66.35 per cent in 2014-15. This indicates that while there was increase in Non-Developmental Expenditure, the Developmental Expenditure remained constant in the current year as compared to previous year.

1.6.3 Revenue Expenditure

Revenue Expenditure had predominant share in total expenditure. Revenue Expenditure is incurred to maintain the current level of services and payment for the past obligation and as such does not result in any addition to the State's infrastructure and service network. Revenue Expenditure had the predominant share of 91 per cent in the total expenditure during the period 2011-16. The

overall Revenue Expenditure, its rate of growth, the ratio of Revenue Expenditure (non-plan) to GSDP, to total expenditure and to Revenue Receipts and its buoyancy is indicated in **Table 1.18**.

Table 1.18: Revenue Expenditure – basic parameters

(₹ in crore)					
Parameters	2011-12	2012-13	2013-14	2014-15	2015-16
Total Expenditure (TE)	29,122	32,215	36,001	43,621	39,962
Revenue Expenditure (RE), of which	26,528	29,137	31,990	39,078	37,011
<i>Non-Plan Revenue Expenditure (NPRE)</i>	20,041	22,642	24,962	29,687	27,576
<i>Plan Revenue Expenditure (PRE)</i>	6,487	6,495	7,028	9,391	9,435
Rate of Growth of					
RE (per cent)	15.58	9.83	9.79	22.16	-5.29
NPRE (per cent)	11.99	12.98	10.25	18.93	-7.11
PRE (per cent)	28.30	0.12	8.21	33.62	0.47
Revenue Expenditure as percentage to TE	91.09	90.45	88.86	89.59	92.62
NPRE/GSDP (per cent)	14.00	14.43	14.04	14.99	12.30
NPRE as percentage of TE	68.82	70.28	69.34	68.06	69.01
NPRE as percentage of RR	73.00	73.77	77.49	77.75	64.95
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	1.33	1.03	0.74	1.94	-0.40
Revenue Receipts (ratio)	0.81	0.83	1.97	1.20	-0.47

The overall Revenue Expenditure of the State increased by 39.52 per cent from ₹ 26,528 crore in 2011-12 to ₹ 37,011 crore in 2015-16 at an annual average rate of 7.90 per cent. But during 2015-16 it showed a declining trend and decreased by ₹ 2,067 crore (5.29 per cent).

Out of the Revenue Expenditure, Non-Plan Revenue Expenditure (NPRE) constituted a dominant share of nearly 75 per cent during the last five-year period i.e., 2011-16 and decreased by ₹ 2,111 crore (7.11 per cent) during the current year over the previous year. The decrease in NPRE during the current year was mainly due to decrease in expenditure in (i) Miscellaneous General Services (₹ 921 crore), Compensation and Assignment to Local Bodies (₹ 618 crore), Relief on account of Natural Calamities (₹ 330 crore), Public Works (₹ 264 crore), General Education (₹ 270 crore), Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes (₹ 253 crore), Water Supply and Sanitation (₹ 146 crore), Power (₹ 111 crore), Roads and Bridges (₹ 99 crore), Crop Husbandry (₹ 85 crore), Social Security & Welfare (₹ 76 crore) and Flood Control and Drainage (₹ 54 crore). The decreases were however, offset by increase in Pension and other Retirement Benefits (₹ 748 crore), Interest Payment (₹ 285 crore) and Elections (₹ 152 crore).

The Plan Revenue Expenditure (PRE) increased nominally by ₹ 44 crore (0.47 per cent) from ₹ 9,391 crore in 2014-15 to ₹ 9,435 crore in 2015-16.

The buoyancy of Revenue Expenditure with reference to both GSDP and Revenue Receipts fluctuated during 2011-16. Buoyancy ratio of Revenue Expenditure with respect to both GSDP and Revenue Receipts decreased significantly and became negative during the year. This was positive sign towards fiscal consolidation as it indicated that both GSDP and Revenue Receipts of the State increased at a pace faster than the Revenue Expenditure.

Table 1.19 provides the comparative position of Non-Plan Revenue Expenditure (NPRE) with reference to assessment made by the State Government in its budget during 2015-16.

Table 1.19: Comparative position of Non-Plan Revenue Expenditure vis-a-vis projections of the State Government in its budget

(₹ in crore)			
Year	Budget Estimates (2015-16)	Revised Estimates (2015-16)	Actual
2015-16	34,677	38,531	27,576

The NPRE was lower than the projections of the State Government made in its Budget Estimates as well as in Revised Estimates during 2015-16.

1.6.4 Committed Expenditure

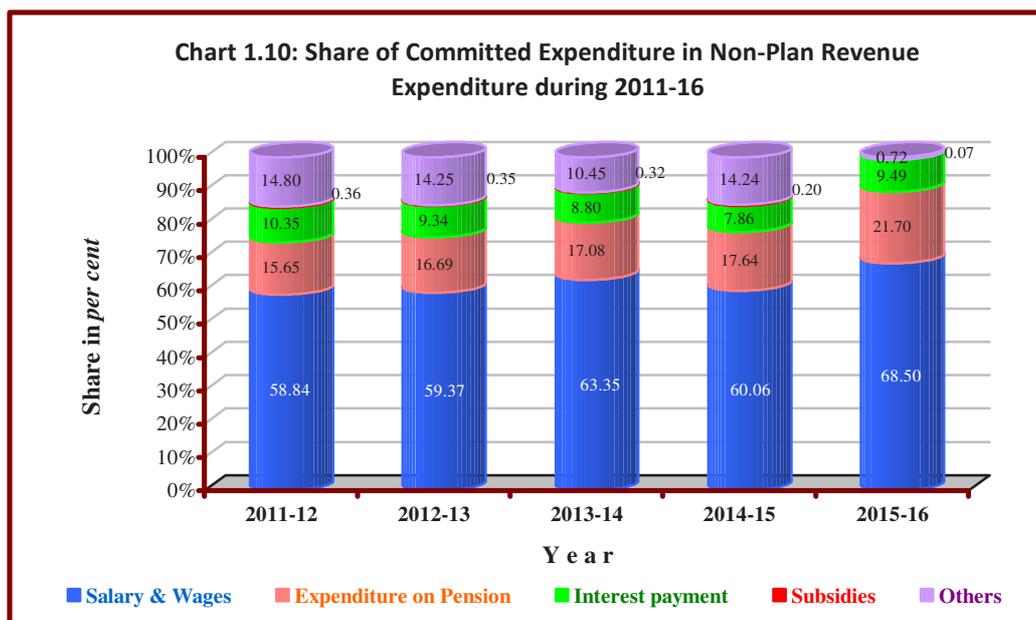
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pension and subsidies. **Table 1.20** and **Chart 1.10** present the trends in the expenditure on these components during 2011-16.

Table 1.20: Components of Committed Expenditure

(₹ in crore)					
Components of Committed Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
Salaries & Wages, <i>Of which</i>	11,793	13,442	15,814	17,829	18,758
<i>Non-Plan Head</i>	11,094	12,575	14,999	16,853	18,485
<i>Plan Head*</i>	699	867	815	976	273
Expenditure on Pensions	3,136	3,779	4,264	5,237	5,985
Interest Payments	2,074	2,115	2,198	2,334	2,618
Subsidies	72	80	81	58	19
Total	17,075	19,416	22,357	25,458	27,380
As per cent of RR					
Salaries & Wages	42.95	43.80	49.09	46.69	44.18
Expenditure on Pensions	11.42	12.31	13.24	13.72	14.10
Interest Payments	7.55	6.89	6.82	6.11	6.17
Subsidies	0.26	0.26	0.25	0.15	0.04

Source: Finance Accounts

* Plan Head includes the salaries paid under Centrally Sponsored Schemes



(A) Salary and Wage expenditure

Salaries and Wages alone accounted for nearly 44 *per cent* of Revenue Receipts of the State during 2015-16. It increased by five *per cent* from ₹ 17,829 crore in 2014-15 to ₹ 18,758 crore in 2015-16. Salary and Wage expenditure under Non-Plan head during 2015-16 increased by ₹ 1,632 crore (9.68 *per cent*) over the previous year whereas the same on plan head decreased by ₹ 703 crore (72.03 *per cent*) over the previous year. Non-Plan Salary and Wage expenditure ranged between 94 *per cent* and 99 *per cent* of total expenditure on Salaries and Wages during 2011-16. Although expenditure on Salaries (₹ 18,485 crore) during 2015-16 was less by ₹ 5,234 crore (28 *per cent*) than assessed (₹ 23,719 crore) by the State Government in its budget, it was more by ₹ 527 crore (three *per cent*) than the projection of ₹ 17,958 crore made in MTFP.

(B) Interest Payments

Interest Payments increased by ₹ 284 crore (12.17 *per cent*) from ₹ 2,334 crore in 2014-15 to ₹ 2,618 crore in 2015-16. During the current year the Interest Payments was made on internal debt (₹ 1,861 crore), Small Savings, Provident Fund etc., (₹ 646 crore) and Loans and Advances from Central Government (₹ 111 crore).

The Interest Payments with reference to assessment made by the XIV FC and the projections of the State Government in its Budget and MTFP (**Table 1.21**) indicate that the State Government was by and large successful in restricting the Interest Payments within the assessments of XIV FC and State projections during 2015-16.

Table 1.21: Interest Payments vis-à-vis Fourteenth Finance Commission assessment and State Projections

Year	Assessment made by the XIV FC	Assessment made by the State Government in		Actual
		Budget	MTFP	
		2015-16	2,602	

The major sources of borrowings of the State Government were (i) Loans from National Small Savings Fund of Central Government, (ii) Loans from the Banks and Financial Institutions, (iii) Loans from the Centre and (iv) Loans from Small Savings and Provident Funds.

During 2015-16, the State Government raised ₹ 1,897 crore from open market. Further, the Government also borrowed an amount of ₹ 398 crore from National Bank for Agriculture and Rural Development (NABARD), ₹ 1,900 crore from National Small Savings Fund (NSSF) and ₹ 50 crore from GOI.

(C) Pension Payments

Pension Payments increased from ₹ 3,136 crore in 2011-12 to ₹ 5,985 crore in 2015-16 recording a total increase of 91 *per cent* in five years. Pension Payments alone accounted for more than 14 *per cent* of Revenue Receipts of the State during the year and increased by ₹ 748 crore (14.28 *per cent*) over the previous year. Increase of ₹ 748 crore in Pension Payments during 2015-16 over the previous year was mainly due to increase in expenditure under Superannuation and Retirement Allowances (₹ 727 crore) and Commuted value of Pension (₹ 77 crore).

The State Government had introduced 'The New Defined Contribution Pension Scheme' applicable to all new entrants joining State Government Service on regular basis against vacant sanctioned post(s) on or after 1 February 2005 in order to limit future pension liabilities. The New Pension Scheme was however, implemented provisionally in the State with effect from January 2010. In terms of the scheme, employees contribute 10 *per cent* basic pay and dearness allowance, which is matched by the State Government and the entire amount, is transferred to the designated fund manager through the National Securities Depository Limited (NSDL). During 2015-16, the State Government contributed ₹ 352.51 crore to the Scheme against employee's contribution of ₹ 334.80 crore.

Table 1.22 below shows the actual pension payments with reference to assessment made by the XIV FC and projections of the State Government.

Table 1.22: Actual Pension Payments vis-à-vis XIV FC assessment and State Projections

Year	Assessment made by the XIV FC	Assessment made by the State Government in		Actual
		Budget	MTFP	
		2015-16	3,860	

(₹ in crore)

Pension Payments was ₹ 2,125 crore (55.05 per cent) more than the assessments of XIV FC, ₹ 825 crore (15.99 per cent) more than the projections made by the State Government in its MTFP. However, it was less by ₹ 206 crore (three per cent) than the estimates made in its budget during 2015-16.

(D) Subsidies

Table 1.20 indicates that subsidies as a percentage of Revenue Receipts decreased further from 0.15 per cent in 2014-15 to 0.04 per cent in 2015-16. In absolute terms, expenditure on payment of subsidies decreased from ₹ 58 crore in 2014-15 to ₹ 19 crore in 2015-16. During 2015-16 the major Departments which received subsidy were Industries and Commerce (₹ 18.76 crore) and Hill Areas Department (₹ 0.26 crore). The State Government had not made any projection for subsidy in its MTFP during 2015-16.

1.6.5 Financial Assistance by State Government to Boards and other institutions
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The quantum of assistance provided by way of grants and loans to Boards and others during the current year relative to the previous years is presented in **Table 1.23**.

Table 1.23: Financial Assistance to Boards and other institutions

Financial Assistance to Institutions	2011-12	2012-13	2013-14	2014-15	2015-16	
					Final Grant/ Appropriation	Actual
					Municipal Corporations/Urban Sewerage Board	112.26
Co-operative Societies and Co-operative Institutions	1.18	7.88	5.50	12.53	990.83	108.12
Universities and Educational Institutions	1,602.93	2,239.27	2,760.62	1,267.36	973.17	589.33
Power Companies etc.	69.10	401.43	278.76	652.38	30.25	25.00
Assam State Housing Board (ASHB) etc.	0.46	2.11	4.58	5.22	0	0
Assam Khadi & Village Industries Board	21.56	27.01	24.77	23.37	18.97	14.37
Urban Development	10.14	3.58	11.52	23.94	12.80	17.29

(₹ in crore)

Authority						
Autonomous Councils	123.88	404.88	393.42	308.17	823.86	282.67
Other Institutions	175.96	244.45	671.91	329.78	797.56	627.46
Total	2,117.47	3,424.98	4,213.28	2,716.22	3,654.17	1,664.24
Assistance as percentage of RE	7.98	11.75	13.17	6.95	7.09	4.50

The total assistance at the end of the year 2015-16 had decreased by 39 per cent over the level of 2014-15. Assistance to Boards and other institutions as a percentage of total Revenue Expenditure had decreased from 7.98 per cent in 2011-12 to 4.50 per cent in 2015-16. Financial assistance to Educational Institutions alone constituted more than 35 per cent of the total assistance of the State Government during 2015-16.

1.6.6 Local Bodies

Major issues relating to Local Bodies, *i.e.*, Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) are summarised in the following paragraphs.

1.6.6.1 Classification of Local Bodies

Panchayati Raj Institutions (PRIs): Consequent upon the 73rd Constitutional Amendment Act, 1992 the Government of Assam had created the Assam Panchayati Raj Act (APA) 1994, replacing the Assam Panchayati Raj Act, 1986. The APA, 1994 provided for a three-tier panchayat system comprising Gram Panchayat (GP) at the village level, Anchalik Panchayat (AP) at the block level and Zilla Parishad (ZP) at the district level. As of 31 March 2016, there were 21 ZPs, 185 APs and 2,202 GPs in the State.

Urban Local Bodies (ULBs): In consonance with the 74th Constitutional Amendment Act, 1992 the municipal administration in Assam is based on three categories of ULBs as noted below:

- (i) Town Committee (TC) for a transitional or emerging urban area;
- (ii) Municipal Board (MB) for a comparatively small urban area, and
- (iii) Municipal Corporation *i.e.*, Guwahati Municipal Corporation (GMC) for a larger urban area.

As of 31 March 2016, there were 94 ULBs in the State comprising of one Municipal Corporation, 34 MBs and 59 TCs.

1.6.6.2 Financial Profile of Local Bodies

The quantum of funds from own resources (Local Bodies) and assistances provided by way of grants to local bodies during 2011-12 to 2015-16 is presented in **Tables 1.24** and **1.25**.

Table 1.24: Resources of PRI

Source	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Own Revenue (Local Bodies)	87.85	176.16	193.80	213.18	NA
State Finance Commission (SFC) transfers	227.96	104.42	158.23	298.84	147.36
Central Finance Commission (CFC) transfers	196.01	362.05	201.93	270.54	292.40
Grants for State sponsored schemes	520.73	89.09	197.29	147.04	486.00
GOI grants for Centrally Sponsored Schemes	1,323.36	1,211.38	2,000.58	1,879.94	2,070.00
Total	2,355.91	1,943.10	2,751.83	2,809.54	2,995.76

Source: Commissioner, P & RD, Assam and information furnished by GOA.

NA: Not Available

Table 1.25: Resources of ULBs

Source	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Own Revenue	151.57	190.04	NA	NA	NA
SFC transfers	189.68	149.59	133.11	169.07	Nil
CFC transfers	31.97	44.28	Nil	39.74	46.57
Interest for delayed payment of CFC grants	0.11	0.20	0.12	0.18	Nil
State Sponsored Schemes	16.13	4.14	8.22	12.29	0.31
GOI grants for Centrally Sponsored Schemes	24.09	33.41	25.57	11.03	14.46
Total	413.55	421.66	167.02	232.31	61.34

Source: FASFC Report and information furnished by the Director, MA and the Director, T & CP, GOA.

NA: Not Available

During current year CFC transfers as well as GOI grants for Centrally Sponsored Schemes increased for both PRIs and ULBs.

1.6.6.3 Devolution of functions, functionaries and fund (3Fs) to PRIs and ULBs

The 73rd and 74th Constitutional amendment gave the constitutional status to PRIs and ULBs and established a system of uniform structure, holding of regular elections, regular flow of funds through Finance Commissions, etc. As a follow up, the States are required to entrust these bodies with such powers, functions and responsibilities so as to enable them to function as institutions of self-government. In particular, the PRIs and ULBs are required to prepare plans and implement schemes for economic development and social justice in respect of functioning enumerated in the Schedule XI and XII of the Constitution respectively.

- In June 2007, Government of Assam (GOA) issued notification regarding activity mapping for 23 subjects out of 29 as listed in Schedule XI of the Constitution for devolution of 3Fs to the PRIs. Following the activity mapping which defined the functions and functionaries that are to be devolved to each tier of PRIs, Government orders were issued for

devolution in respect of only seven subjects out of 23 notified. Orders are yet to be issued in respect of remaining 16 subjects.

- GOA amended (May 2011) the Assam Municipal Act (AMA), 1956, which provided for transfer of 3Fs to ULBs relating to 18 subjects listed in the Twelfth Schedule of the Constitution and also for the constitution of a committee under the Chairmanship of Minister in charge, Urban Development Department to monitor the matter for early and smooth transfer of 3Fs.

Thus, the process of decentralisation has just been initiated with the amendment of AMA.

- For devolution of fund, GOA created a panchayat/municipality window in the State Budget earmarking every year substantial outlays under Plan and Non-plan in the revenue account for Panchayats and Municipalities. In the absence of suitable administrative machinery due to non-transfer of 3Fs to PRIs and ULBs the amount earmarked was spent through the functionaries of the respective line departments.

Thus, the objective of creating the Panchayat/Municipality window in the State Budget was frustrated due to lack of effective and prompt action on the part of the Government to implement its own decisions on devolution of 3Fs to the local bodies.

1.6.6.4 Accounting and Auditing Arrangement

Accounting Arrangement: The GOA accepted the Model Accounting System prescribed by Ministry of Panchayati Raj (MoPR) in consultation with the C&AG of India for PRIs and accordingly amended the Assam Panchayat (Financial) Rules 2002. However, neither the formats for preparation of Monthly and Annual Accounts as prescribed by the C&AG of India, were incorporated in the Assam Panchayat (Financial) Rules 2002 nor was any provision made in the said Rules for preparation and submission of monthly and annual accounts.

Thus, the accounts of PRIs are not maintained as per the prescribed formats. In absence of accounts the actual financial position of PRIs could not be ascertained.

Assam Municipal (Accounts) Rules 1961 framed under AMA, 1956, provides for maintenance of accounts of municipalities on cash basis and does not prescribe formats for preparation of annual accounts by ULBs. The State Government, in the line of National Municipal Accounting Manual (NMAM), prepared the draft Assam Municipal Accounting Manual (AMAM) in July 2010, which is based on accrual based accounting system and amended the AMA, 1956 in May 2011, to provide for maintenance of accounts on accrual basis and preparation of

Receipt and Payment Accounts, Income and Expenditure Account and the Balance Sheet.

However, the accounts of ULBs continued to be maintained on cash basis and thereby true and fair view of financial affairs of ULBs and their assets and liabilities were not disclosed.

Auditing Arrangement: As per recommendation of XIII FC, the GOA had entrusted the audit of accounts of PRIs and ULBs to the C&AG of India under Section 20 (1) of the C&AG's (DPC) Act, 1971 under standard terms and conditions of Technical Guidance and Support (TGS) module (May 2011). Accordingly, the C&AG of India conducts audit of PRIs and ULBs in the State.

1.6.6.5 Reporting Arrangement

Audit findings of test-check of accounts of LBs conducted by the C&AG of India are presented in the form of Annual Technical Inspection Reports (ATIRs). ATIRs on PRIs and ULBs for the years 2004-05 to 2012-13 have been submitted to the State Government. It was for the first time that ATIR for the year 2009-10 was laid before the State Legislature in December 2011. The latest Audit Report for the year 2014-15 was laid before the State Legislature on 18 July 2016.

Government of Assam had constituted (October 2012) Local Fund Accounts Committee (LFAC) to discuss the ATIRs on PRIs and ULBs. In September 2016, Audit Report on Local Bodies (earlier known as ATIR) for the year 2013-14 was discussed by the LFAC. Moreover, Action Taken Report (ATR) on the ATIRs/Audit Report submitted to Government was still awaited (November 2016).

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure.

1.7.1 Adequacy of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of Social and Economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods. Apart from improving the allocation towards Development Expenditure⁸, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of Capital Expenditure

⁸ The analysis of expenditure data is disaggregated into development and non-Development Expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic services constitute Development Expenditure, while expenditure on General Services is treated as non-Development Expenditure.

to total expenditure (and/or GSDP) and proportion of Revenue Expenditure being spent on operation and maintenance of the existing Social and Economic Services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure.

Table 1.26 compares the fiscal priority of the State Government with that of Special Category States regarding Development Expenditure, Social Sector Expenditure, Economic Sector Expenditure and Capital Expenditure during 2015-16, taking 2012-13 as base year.

Table 1.26: Fiscal Priority of the State in 2012-13 and 2015-16

(In per cent)							
Fiscal Priority of the State	AE/ GSDP	SSE/ AE	ESE/ AE	DE/ AE	CE/ AE	Education /AE	Health/ AE
Average (Ratio) 2012-13 of							
Special Category States	22.23	38.42	31.50	69.92	15.53	20.86	5.58
Assam	20.54	39.73	24.84	64.56	8.12	24.12	5.25
Average (Ratio) 2015-16 of							
Special Category States	21.66	39.78	30.63	70.41	13.95	20.63	6.41
Assam	17.82	45.88	21.31	67.20	6.73	26.80	7.15
AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; ESE: Economic Sector Expenditure; CE: Capital Expenditure.							

Table 1.26 reveals that Development Expenditure as a ratio of aggregate expenditure of the State of Assam was less than that of Special Category States (SCS) during both the years 2012-13 and 2015-16. Capital Expenditure during the same period was also less than that of SCS, which is a matter of concern. However, expenditure on education was more than that of SCS in both the years and the expenditure on health was more in 2015-16 only.

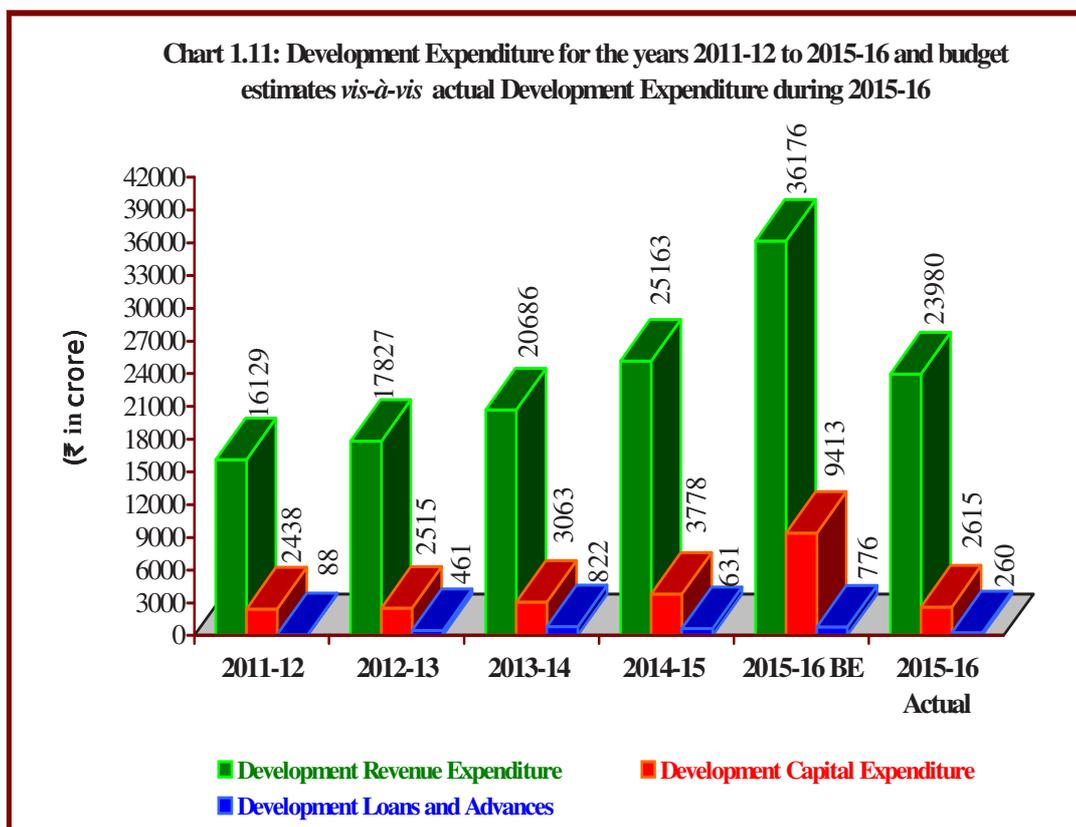
Further, **Table 1.27** presents the trends in Development Expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* budgeted and the previous years while **Table 1.28** provides the details of Capital Expenditure and the components of Revenue Expenditure incurred on the maintenance of the selected Social and Economic Services.

Table 1.27: Development Expenditure

Components of Development Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE	Actual
Development Expenditure (a to c)	18,655 (64)	20,803 (65)	24,571 (68)	29,572 (68)	46,365 (75)	26,855 (67)
a. Development Revenue Expenditure	16,129 (55)	17,827 (55)	20,686 (57)	25,163 (58)	36,176 (59)	23,980 (60)
b. Development Capital Expenditure	2,438 (8)	2,515 (8)	3,063 (9)	3,778 (9)	9,413 (15)	2,615 (6)
c. Development Loans and Advances	88 (1)	461 (2)	822 (2)	631 (1)	776 (1)	260 (1)
Figures in parentheses indicate percentage to aggregate expenditure						

The share of Development Expenditure to aggregate expenditure exhibited relative stability during the period 2011-16. However, in absolute term,

Development Expenditure decreased in 2015-16 by ₹ 2,717 crore (nine per cent) over the previous year. During the current year, the State Government earmarked 75 per cent of the estimated aggregate expenditure for Development Expenditure and this assessment was not achieved at the end of the year. The relative share of Development Expenditure to total expenditure during 2011-16 is presented in Chart 1.11.



The Development Revenue Expenditure decreased by ₹ 1,183 crore (4.70 per cent) from ₹ 25,163 crore in 2014-15 to ₹ 23,980 crore in 2015-16. The decreases under Social and Economic Services were ₹ 348 crore and ₹ 835 crore respectively. The actual Development Revenue Expenditure was less than the State's projection in budget by ₹ 12,196 crore.

The Development Capital Expenditure also decreased by ₹ 1,163 crore (30.78 per cent) from ₹ 3,778 crore in 2014-15 to ₹ 2,615 crore in 2015-16. The decrease of ₹ 1,163 crore in Development Capital Expenditure was due to decrease in expenditure under Economic Services by ₹ 1,190 crore, which was however, offset by increase in expenditure under Social Services by ₹ 27 crore.

The Development Loans and Advances decreased by ₹ 371 crore from ₹ 631 crore in 2014-15 to ₹ 260 crore in 2015-16. The actual Development Loans and Advances was also less than the State's projection in budget by ₹ 516 crore.

1.7.2 Efficiency of Expenditure Use

Table 1.28: Efficiency of expenditure use in selected Social and Economic Services

(In per cent)

Social/ Economic Infrastructure	2014-15			2015-16		
	Ratio of CE to TE [@]	In RE, the share of		Ratio of CE to TE [@]	In RE, the share of	
		S & W	O & M ^Y		S & W	O & M ^Y
Social Services (SS)						
Education, Sports, Art and Culture	--	22.21	0.39	1.20	24.84	0.17
Health and Family Welfare	0.68	3.25	0.19	0.22	6.70	0.69
Water Supply, Sanitation & Housing & Urban Development	22.80	1.05	1.59	24.76	1.15	1.81
Other Social Services	--	1.87	0.06	--	2.01	0.01
Total (SS)	3.05	28.38	2.22	3.25	31.69	2.68
Economic Services (ES)						
Agriculture & Allied Activities	0.52	3.07	2.23	1.09	3.32	1.26
Irrigation and Flood Control	67.25	1.61	0.48	58.02	1.72	0.22
Special Areas Programmes	71.49	0.01	--	64.73	0.91	--
Transport	40.23	1.64	5.43	33.26	1.85	3.03
Other Economic Services	10.82	1.56	0.41	5.48	2.29	0.07
Total (ES)	31.20	7.89	8.54	24.45	9.20	4.58
TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operation & Maintenance. [@] Total Revenue and Capital Expenditure of the services concerned. ^Y Appendix X of Finance Accounts.						

The trends presented in **Table 1.28** reveals that the percentage of Capital Expenditure on Social Services to total expenditure on Social Services increased from 3.05 per cent in 2014-15 to 3.25 per cent in 2015-16. The increase was mainly under Water Supply, Sanitation and Housing & Urban Development sectors under Social Services. The percentage of Capital Expenditure on Economic Services to total expenditure however, decreased from 31.20 per cent in 2014-15 to 24.45 per cent in 2015-16. The decrease was recorded under all the sectors except Agriculture and Allied Services under Economic Services.

The share of salary and wages in Revenue Expenditure on Social Services increased from 28.38 per cent in 2014-15 to 31.69 per cent in 2015-16 and the share of salary and wages in Revenue Expenditure on Economic Services also increased from 7.89 per cent in 2014-15 to 9.20 per cent in 2015-16. The increase was mainly in Education, Sports, Art and Culture sector under Social Services and Agriculture and Allied activities sector under Economic Services.

The share of operations and maintenance in Revenue Expenditure on Social Services increased from 2.22 per cent in 2014-15 to 2.68 per cent in 2015-16 while the share of operations and maintenance in Revenue Expenditure on Economic Services decreased from 8.54 per cent in 2014-15 to 4.58 per cent in 2015-16. The increase was mainly under Health and Family Welfare and Water Supply, Sanitation and Housing & Urban Development sectors under Social Services and the decrease was under Transport and Agriculture & Allied Services sectors under Economic Services.

1.7.3 Effectiveness of the Expenditure, i.e., Outlay-Outcome Relationship

Impact of expenditure on various Sectors

Appendix 1.4 depicts the progress achieved during 2015-16 as compared to 2014-15 in various sectors. In the Education sector, number of upper primary schools increased from 7,775 in 2014-15 to 7,812 in 2015-16. But, enrollment of students in both lower and upper primary schools decreased nominally by 3.23 lakh and 0.68 lakh respectively during the year as compared to previous year 2014-15. There was no infrastructural improvement in the Health sector during the year. In the Power sector, only 58.47 per cent of the sanctioned villages were electrified during 2015-16 whereas during the previous year, 99.22 per cent of sanctioned villages were electrified. During the period, purchase and consumption of power increased by 825 Million kWh and 714 Million kWh respectively whereas generation of power decreased by 44 Million kWh. In the Irrigation sector, new irrigation potential of 0.25 lakh hectares was created in 2015-16. Per capita income of the State increased significantly from ₹ 54,618 in 2014-15 to ₹ 69,442 in 2015-16.

1.8 Financial Analysis of Government Expenditure and Investments

In the post-FRBM framework, the State is expected to keep its Fiscal Deficit (and borrowing) not only at low levels but also meet its Capital Expenditure /investment (including Loans and Advances) requirements. In addition, in a transition to complete dependence on market based resources, the State Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations. This section presents the broad financial analysis of investments and other Capital Expenditure undertaken by the Government during the current year *vis-à-vis* previous years.

1.8.1 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2016 is given in **Table 1.29**.

Table 1.29: Department-wise profile of Incomplete Projects

(₹ in crore)

Department	No. of Incomplete Projects	Initial Budgeted Cost	Cost Overrun	Cumulative actual expenditure (March 2016)
Public Works (Roads)	75	401.27	11.19*	197.70
Irrigation	15	44.27	--	34.96
Public Works (Buildings & National Highways)	36	137.95	--	65.08
Water Resources	1	21.27	--	6.38
Total	127	604.76	11.19	304.12

Source: Finance Accounts 2015-16.

* Pertains to two projects: Initial Budgeted cost: ₹10.46 crore; Revised cost: ₹11.19 crore

As on 31 March 2016, 127 projects which were due to be completed by March 2016 remained incomplete in which ₹ 304.12 crore was blocked. Of these, 92 projects involving ₹ 209.98 crore remained incomplete for less than three years, 26 projects involving an amount of ₹ 59.85 crore remained incomplete for periods ranging from three to five years and nine projects involving ₹ 34.29 crore remained incomplete for more than five years. The cost overrun in respect of two projects of Public Works Department (Roads) was ₹ 0.73 crore. The cost overrun of other incomplete projects could not be determined as the revised cost of incomplete projects could not be furnished to Audit, though called for.

Delay in completion of works/projects invites the risk of escalation in the cost of the works, besides the intended benefits from these projects not reaching the beneficiaries in the State.

1.8.2 Investment and returns

As of 31 March 2016, Government had invested ₹ 2404.37 crore in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies (Table 1.30). The average return on this investment was 1.05 per cent while the Government paid an average interest rate of 6.47 per cent on its borrowings during 2015-16.

Table 1.30: Return on Investment

(₹ in crore)

		2011-12	2012-13	2013-14	2014-15	2015-16
1		2	3	4	5	6
(a)	Statutory Corporations (No. of concerns)	1,895.70 (4)	1,911.13 (4)	1,967.11 (4)	2,077.41 (4)	2,077.41 (4)
(b)	Rural Banks (No. of concerns)	11.16 (1)	11.16 (1)	11.16 (1)	11.16 (1)	11.16 (1)
(c)	Joint Stock Companies (No. of concerns)	18.04 (15)	18.04 (15)	18.04 (15)	29.05 (16)	29.05 (16)

(d)	Co-operatives (No. of concerns)	107.33 (18)	109.83 (18)	109.83 (18)	110.23 (18)	109.84 (18)
(e)	Government Companies (No. of concerns)	162.61 (24)	162.80 (24)	176.05 (24)	176.05 (24)	176.91 (24)
Total Investment		2,194.84	2,212.97	2,282.19	2,403.90	2,404.37
Return (₹ in crore)		13.64	11.64	12.05	16.23	70.06
Return (per cent)		0.62	0.53	0.53	0.68	2.91
Average rate of interest on Government borrowing (per cent)		6.78	6.57	6.53	6.40	6.47
Difference between interest rate and return (per cent)		6.16	6.04	6.00	5.72	3.56

During the last five years, *i.e.*, 2011-16, the State Government's investments had increased by ₹ 209.53 crore. During the current year, Government did not invest any amount in Statutory Corporations, Rural Bank and Joint Stock Companies. However, the Government invested nominally ₹ 0.86 crore in Government Companies.

Out of four Statutory Corporations, three were incurring losses and their accumulated losses amounted to ₹ 795.66 crore⁹. Similarly, out of 24 Government Companies in the State, 16 companies were incurring losses and their accumulated losses amounted to ₹ 436.97 crore. The major loss incurring Government Companies were Assam Industrial Development Corporation Ltd., (Investment: ₹ 29.71 crore; accumulated loss: ₹ 118.35 crore), Assam Agro Industries Development Corporation Ltd., (Investment: ₹ 22.08 crore; accumulated loss: ₹ 20.58 crore), Assam Seed Corporation Ltd., (Investment: ₹ 1.25 crore; accumulated loss: ₹ 13.16 crore), Assam Tea Corporation Ltd., (Investment: ₹ 8.07 crore; accumulated loss: ₹ 169.82 crore), Assam State Textile Corporation Ltd., (Investment: ₹ 4.77 crore; accumulated loss: ₹ 23.00 crore) and Assam State Development Corporation for Scheduled Caste Ltd., (Investment: ₹ 4.88 crore; accumulated loss: ₹ 23.74 crore).

1.8.3 Loans and advances by State Government

In addition to investments in Co-operative societies, Corporations and Companies, Government has also been providing Loans and Advances to many institutions/ organisations. **Table 1.31** presents the outstanding Loans and Advances as on 31 March 2016, interest receipts *vis-à-vis* interest payments during the last five years.

⁹ Assam State Ware-housing Corporation : ₹ 12.39 crore (as on 31-03-2015);
Assam State Transport Corporation (ASTC) : ₹ 779.90 crore (as on 31-03-2016);
Assam Financial Corporation, Guwahati : ₹ 3.37 crore (as on 31-03-2016).

Table 1.31: Average Interest received on Loans Advanced by the State Government

Quantum of Loans/ Interest Receipts/ Cost of Borrowings	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Opening Balance	2,987	3,054	3,507	4,323	4,944
Amount advanced during the year	88	460	822	631	260
Amount recovered during the year	21	7	6	10	510
Closing Balance	3,054	3,507	4,323	4,944	5,194
Of which Outstanding balance for which terms and conditions have been settled	--	--	--	--	--
Net addition	67	453	816	621	-250
Interest Receipts	11	27	18	15	14
Interest receipts as per cent to outstanding Loans and Advances	0.36	0.77	0.42	0.30	0.28
Average rate of interest on Government borrowing (per cent)	6.78	6.57	6.53	6.40	6.47
Difference between Interest Payments and Interest Receipts (per cent)	6.42	5.80	6.11	6.10	6.19

The total amount of outstanding Loans and Advances as on 31 March 2016 was ₹ 5,194 crore. The amount of loans disbursed during the year decreased by 58.80 per cent from ₹ 631 crore in 2014-15 to ₹ 260 crore in 2015-16. Out of the total amount of loans advanced during the year, ₹ 2.50 crore went to Social Services, ₹ 257.47 crore to Economic Services and ₹ 0.12 crore to Government servants. Under Social Services, entire loan went to Urban Development and under Economic Services, the major portion of loans went to loans for Power Projects (57 per cent) followed by loans to consumer industries (43 per cent). Recovery of Loans and Advances increased from ₹ 10 crore in 2014-15 to ₹ 510 crore in 2015-16. However, interest receipt against the Loans and Advances decreased by ₹ one crore during the year. During 2015-16, fresh Loans and Advances (₹ 260 crore) were made during the year to 10 loanee entities¹⁰ from whom repayments of earlier loans (₹ 3,599.87 crore) were in arrears. Out of 10 entities, loans in respect of Assam Hills Small Industries Development Corporations (₹ 29.52 crore) were in arrears since 1976-77.

10

		(₹ in crore)
1.	Assam Urban Water Supply and Sewerage Development Board	49.41
2.	Assam Tea Corporation Ltd.	36.77
3.	Assam Hills Small Industries Development Corporations	29.52
4.	Assam Plantation Crops Development Corporations Ltd.	2.16
5.	Assam Power Distribution and Generation Company Ltd.	2,794.93
6.	Assam State Housing Board	5.72
7.	Assam Financial Corporation	583.74
8.	Ashok Paper Mills Ltd.	4.38
9.	Prag Bosimi Synthetics Ltd. (PBSL)	65.00
10.	Co-operative Societies	28.24
		3,599.87

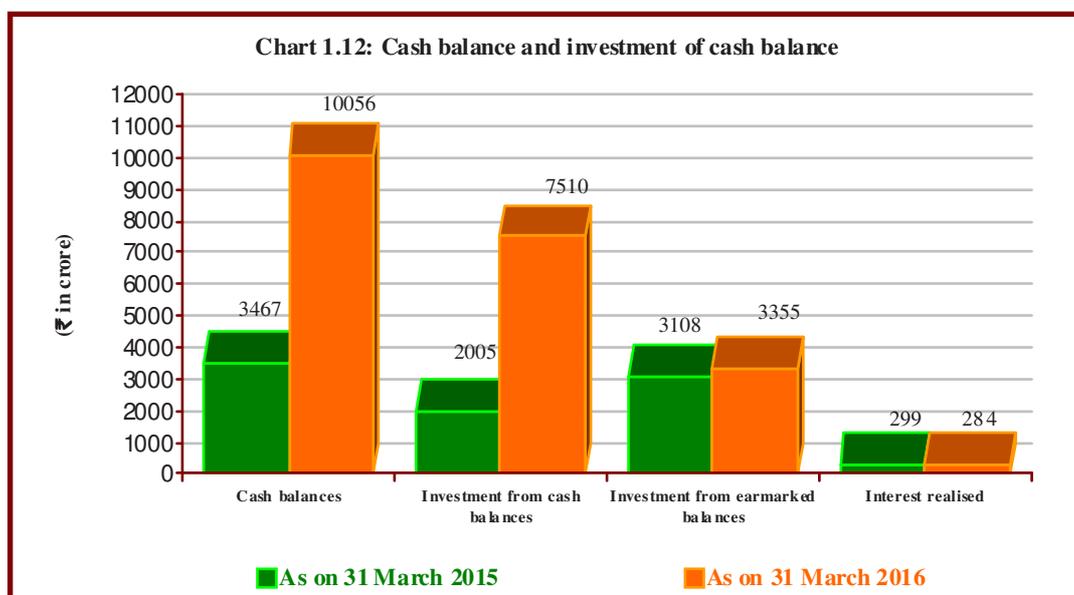
1.8.4 Cash Balances and Investment of Cash Balances

Table 1.32 and Chart 1.12 depict the Cash Balances and investments made by the State Government out of Cash Balances during the year.

Table 1.32: Cash Balances and investment of Cash Balances

(₹ in crore)

	Opening balance on 01.04.2015	Closing balance on 31.03.2016
General Cash Balance		
Cash in treasuries	0.00	0.00
Deposits with Reserve Bank	(-) 1,652.59	(-) 816.18
Deposits with other Banks	0.00	0.00
Remittances in transit – Local	0.00	0.00
Total	(-) 1,652.59	(-) 816.18
Investments held in Cash Balance investment account	2,004.71	7,510.11
Total (a)	352.12	6,693.93
Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	6.18	7.01
Permanent advances for contingent expenditure with department officers	0.46	0.46
Investment of earmarked funds	3,108.37	3,355.06
Total (b)	3,115.01	3,362.53
Total (a) + (b)	3,467.13	10,056.46
Interest realized	298.76	284.35



Cash Balances of the State Government at the end of the current year increased significantly from ₹ 3,467 crore in 2014-15 to ₹ 10,056 crore in 2015-16. The State Government from the investments made in GOI Treasury Bills, had earned an interest of ₹ 284 crore during 2015-16. Further, the Government invested

₹ 3,355 crore in Sinking Fund and Development and Welfare Fund as of 31 March 2016. The interest receipts against investment on cash balance was 3.79 per cent during 2015-16 while Government paid interest at the rate of 6.47 per cent only on its borrowings during the year.

1.9 Assets and Liabilities

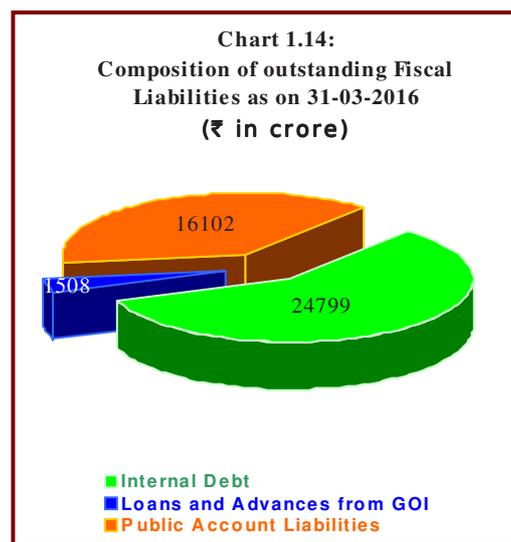
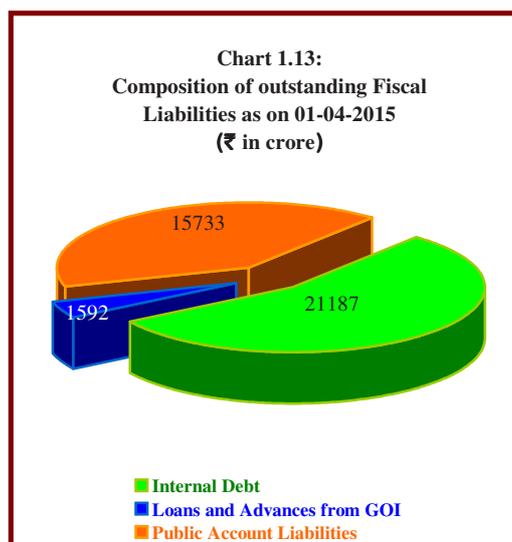
1.9.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like Land and Buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5** gives an abstract of such liabilities and assets as on 31 March 2016 compared with the corresponding position as on 31 March 2015. While the liabilities shown in the Appendix consist mainly of internal borrowings, Loans and Advances from GOI, receipts from the Public Account and Reserve Funds, the assets comprise mainly of the Capital Outlay and Loans and Advances given by the State Government and Cash Balances.

According to the Assam FRBM Act, 2005 (amended in 2011), the “total liabilities of the State” means the liabilities under the Consolidated Fund of the State and the Public Account of the State.

1.9.2 Fiscal Liabilities

The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.13** and **1.14**.



The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.3**. **Table 1.33** shows the fiscal liabilities of the State, their rate of growth, the ratio of these liabilities to GSDP, to Revenue Receipts and to State's

own resources and also the buoyancy of fiscal liabilities with reference to these parameters.

Table 1.33: Fiscal Liabilities-Basic Parameters

Parameters	2011-12	2012-13	2013-14	2014-15	2015-16
Fiscal Liabilities[#] (₹ in crore)	31,497	32,897	34,376	38,512	42,409
Rate of Growth (per cent)	6.08	4.44	4.50	12.03	10.12
Ratio of Fiscal Liabilities to:					
GSDP (per cent)	22.00	20.97	19.34	19.44	18.91
Revenue Receipts (per cent)	114.72	107.19	106.71	100.86	99.89
Own Resources (per cent)	299.83	306.76	293.81	324.64	330.11
Buoyancy of Fiscal Liabilities with reference to:					
GSDP (ratio)	0.518	0.464	0.338	1.051	0.767
Revenue Receipts (ratio)	0.314	0.377	0.907	0.649	0.904
Own Resources (ratio)	0.229	2.135	0.495	8.655	8.295

[#] Includes Internal Debt, Loans and Advances from GOI, Small Savings, Provident Fund etc., Reserve Funds (Gross) and Deposits.

The overall fiscal liabilities of the State increased at an average annual rate of 7.43 per cent during the period 2011-16. During the current year, the fiscal liabilities of the State Government increased by ₹ 3,897 crore (10.12 per cent) from ₹ 38,512 crore in 2014-15 to ₹ 42,409 crore in 2015-16. The increase in fiscal liabilities was mainly due to increase in the internal debt (₹ 3,612 crore) and Public Account liabilities (₹ 369 crore), which was however, offset by decrease in Loans and Advances from GOI (₹ 84 crore). The ratio of fiscal liabilities to GSDP had improved as it had decreased from 19.44 per cent in 2014-15 to 18.91 per cent in 2015-16 which was well within the norms (26.25 per cent), prescribed by the XIV FC. The fiscal liabilities of the State were equivalent to its Revenue Receipts at the end of 2015-16, however they were 3.30 times of the State's own resources during the same period. The buoyancy of the liabilities with respect to GSDP during the year was 0.767 indicating that for each one per cent increase in GSDP, fiscal liabilities grew by 0.767 per cent.

The State Government had set up the sinking fund in line with the recommendations of the Twelfth Finance Commission (TFC) for amortisation of market borrowings as well as other loans and debt obligations. The fund is managed by the Reserve Bank of India. As of 31 March 2016, the balance in the sinking fund was ₹ 3,335.07 crore, of which ₹ 3,327.84 crore had been invested.

1.9.3 Status of Guarantees – Contingent Liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. According to FRBM Act, State Government guarantees shall be restricted to 50 per cent of State's Tax and Non-Tax Revenue of the second preceding year.

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years are shown in **Table 1.34**.

Table 1.34: Guarantees given by the Government of Assam

Guarantees	(₹ in crore)		
	2013-14	2014-15	2015-16
Maximum amount guaranteed	582	582	482
Outstanding amount of guarantees including interest	90	143	143
Percentage of maximum amount guaranteed to total Revenue Receipts	1.81	1.52	0.34
Criteria as per the Assam Fiscal Responsibility and Budget Management Act, 2011.	State Government guarantees shall be restricted at any point of time to 50 per cent of State's own Tax and Non-Tax Revenue of the second preceding year as reflected in the books of accounts maintained by Accountant General (Accounts & Entitlement).		

Government had constituted (September 2009) a 'Guarantee Redemption Fund' for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Public Sector Undertakings or other Bodies and invoked by the beneficiaries. The accumulations in the Fund would be utilised only towards payment of the guarantees issued by the Government and not paid by the institution on whose behalf guarantee was issued. According to the scheme guidelines, the Fund should be set up by the Government with an initial contribution of ₹ five crore and during each year the Government should contribute an amount equivalent to at least three per cent of the outstanding guarantees at the end of the second financial year preceding the current financial year as reflected in the books of accounts as maintained by the Accountant General (Accounts & Entitlement). During 2015-16, the State Government contributed only ₹ one crore to the Fund against required amount of contribution of ₹ 2.70 crore (3 per cent of ₹ 90 crore). This led to short contribution of ₹ 1.70 crore by the State Government during the year. No guarantee was invoked during the year. As on 31 March 2016, the total amount lying in the Fund was ₹ 26.81 crore (including the interest of ₹ 1.82 crore for 2015-16) and the entire amount had been invested by the Reserve Bank of India.

Government had guaranteed loans raised by various Corporations and others which at the end of 2015-16 stood at ₹ 143 crore. It was 1.22 per cent of State's own Tax and Non-Tax Revenue of the second preceding year i.e., well within the limit prescribed in the Act. Out of the total outstanding guarantees, ₹ 56.31 crore (39 per cent) pertained to Power sector.

1.9.4 Ujwal Discom Assurance Yojana (UDAY)

Government of India launched (November 2015) Ujwal Discom Assurance Yojana (UDAY) for financial turnaround of Power Distribution Companies

(DISCOMs) and for improving operational and financial efficiency of the State DISCOMs. Its main objective is to provide affordable and accessible 24x7 power to all. One of the important provisions of the scheme is that the State shall take over 75 per cent of DISCOMs debt as on 30 September 2015 over two years – 50 per cent debt shall be taken in 2015-16 and 25 per cent in 2016-17.

Government of Assam has in-principle agreed to the provisions of UDAY. But State is yet to finalise the financial liabilities for the State after taking over DISCOMs debt (November 2016).

1.10 Debt Sustainability

Apart from the magnitude of debt of State Government, it is important to analyse various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the State Government in terms of growth rate of debt, sufficiency of non-debt receipts, net availability of borrowed funds, burden of interest payments (measured by interest payments to Revenue Receipts ratio) and maturity profile of State Government securities. **Table 1.35** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2011-12.

Table 1.35: Debt Sustainability: Indicators and Trends

Indicators of Debt sustainability	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Debt/GSDP (<i>per cent</i>)	22.00	20.97	19.34	19.44	18.91
Sufficiency of Non-debt Receipts (Resource Gap)	(+) 345	(+) 129	(-) 2,265	(-) 1,649	(+) 8,435
Net Availability of Borrowed Funds	(-) 1,238	(-) 1,765	(-) 1,387	(+) 1,240	(+) 1,556
Burden of Interest Payments (IP/RR Ratio)	7.55	6.89	6.82	6.11	6.17
IP/Own Tax Ratio	27.15	19.72	18.79	19.67	20.38
Maturity Profile of State					
0 – 1 Year	453.59	475.30	330.50	101.51	106.92
1 – 3 Years	2,312.18	2,055.47	2,505.94	2,743.02	3,276.98
3 – 5 Years	2,546.94	2,868.46	3,102.00	2,431.96	4,378.01
5 – 7 Years	3,099.21	2,439.83	3,867.58	5,640.36	4,519.26
7 Years and above	11,536.67	11,965.13	10,017.00	11,861.41	14,026.18

Table 1.35 reveals that the debt-GSDP ratio had declined from 22.00 in 2011-12 to 18.91 in 2015-16, which was a positive sign towards fiscal consolidation for improving the debt sustainability position of the State.

The persistent negative resource gap indicates the non-sustainability of debt while the positive resource gap strengthens the capacity of the State to sustain the debt. The State had a positive resource gap in three years i.e., 2011-12, 2012-13 and 2015-16 during the five year period 2011-16. During the current year, resource gap improved and stood at ₹ 8,435 crore.

The Public Debt Receipts of the State increased from ₹ 952 crore in 2011-12 to ₹ 5,498 crore in 2015-16 at an annual average rate of 96.21 *per cent*. It increased significantly by 20 *per cent* (₹ 916 crore) from ₹ 4,582 crore in 2014-15 to ₹ 5,498 crore in 2015-16. So far as year-end cash balance of the State is concerned, it increased by ₹ 6,589 crore from ₹ 3,467 crore in 2014-15 to ₹ 10,056 crore in 2015-16.

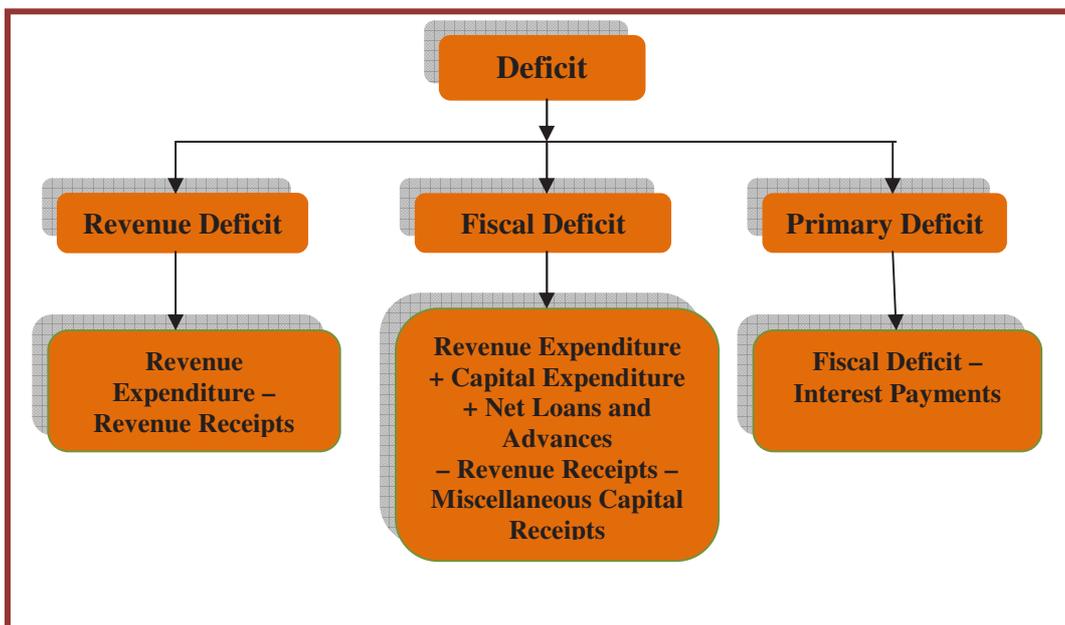
High level of surplus cash in recent past seems to provide some headroom to withstand pressure on finances. The reason for cash accumulation was attributed to conservative approach in capital spending since the capital outlay as a percentage of total expenditure ranged between a meagre seven and nine *per cent* during the period from 2011-16.

In view of the comfortable Cash Balances, the State may consider to defer and/or resort to more need based borrowing programmes in a cost effective manner. The State may consider identifying a clear shelf of projects which require capital investment and borrow only to that extent by realistic assessment of cash needs with effective cash management for better synchronisation of cash inflows and outflows. This would at the same time curb unwarranted build-up of cash surplus as well.

1.11 Fiscal Imbalances

Three key fiscal parameters - Revenue, Fiscal and Primary Deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government account represents the gap between its receipts and expenditure. **Chart 1.15** gives an indication of various kinds of deficits that occur if the Government borrows excessively to balance the budget.

Chart 1.15: Type of deficits



The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of Revenue and Fiscal Deficits *vis-à-vis* targets set under FRBM Act/Rules for the financial year 2015-16.

1.11.1 Trends in Surplus/Deficit

Charts 1.16 and 1.17 present the trends in deficit indicators over the period 2011-16.

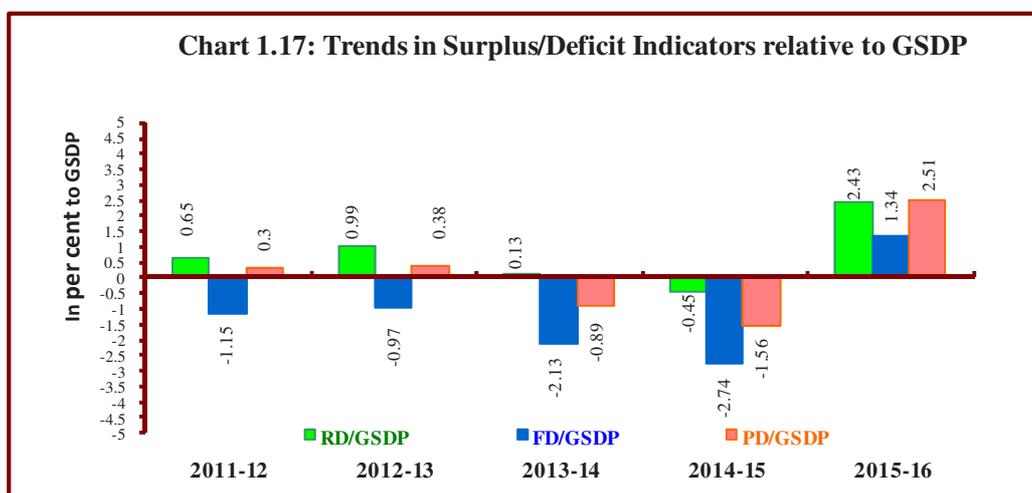
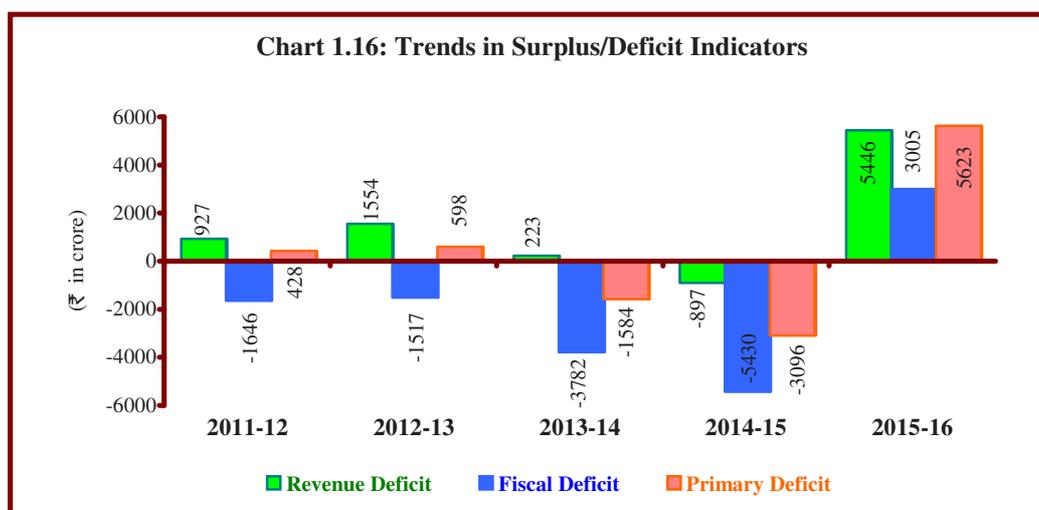


Chart 1.16 reveals that the State had a Revenue Surplus during 2011-14, which turned into Revenue Deficit during the year 2014-15. The State again exhibited Revenue Surplus of ₹ 3,005 crore during the current year. The surplus in revenue account during the current year was due to Revenue Receipts being more than Revenue Expenditure. During the current year Revenue Receipts increased by 11.20 per cent (₹ 4,276 crore) over the previous year whereas Revenue

Expenditure decreased only by 5.29 per cent (₹ 2,067 crore) during the same period.

Fiscal Deficit represents the gap between the total resources and total expenditure. **Chart 1.16** reveals that the State exhibited Fiscal Surplus for the first time during 2015-16 of the last five year period of 2011-16. In absolute term, the Fiscal Deficit of ₹ 5,430 crore of 2014-15 turned into Fiscal Surplus of ₹ 3,005 crore in 2015-16.

During 2011-13 the State had Primary Surplus which turned into Primary Deficit during the years 2013-15. During the current year the State was able to exhibit Primary Surplus again.

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the Fiscal Deficit has undergone a compositional shift as reflected in **Table 1.36**.

Table 1.36: Components of Fiscal Deficit and its financing pattern

(₹ in crore)					
Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
1	2	3	4	5	6
Composition of Fiscal Deficit (FD/GSDP) Deficit (-)/ Surplus (+)	(-) 1,646 (1.31)	(-) 1,517 (1.10)	(-) 3,782 (2.37)	(-) 5,430 (2.95)	(+) 3,005 (**)
1 Revenue Deficit(-)/Surplus(+)	(+) 927	(+) 1,554	(+) 223	(-) 897	(+) 5,446
2 Net Capital Expenditure	(-) 2,506	(-) 2,617	(-) 3,189	(-) 3,912	(-) 2,691
3 Net Loans & Advances	(-) 67	(-) 453	(-) 816	(-) 621	(+) 250
Financing Pattern of Fiscal Deficit*					
1 Market Borrowings	(+) 654.77	(+) 696.40	(+) 585.66	(-) 2,152.93	(-) 1,896.75
2 Loans from GOI	(+) 95.21	(+) 86.62	(+) 113.31	(+) 351.89	(+) 83.50
3 Special Securities Issued to NSSF	(-) 474.85	(-) 643.25	(-) 668.57	(-) 1,078.14	(-) 1,512.63
4 Loans from Financial Institutions	(-) 81.36	(+) 4.62	(-) 49.24	(-) 76.05	(-) 203.20
5 Small Savings, PF etc.	(-) 634.98	(-) 807.52	(-) 837.17	(-) 890.13	(-) 860.14
6 Deposit & Advances	(-) 437.17	(-) 413.21	(-) 157.47	(+) 233.54	(+) 1,005.83
7 Suspense and Misc.	(-) 734.76	(+) 404.99	(-) 2,786.10	(-) 1,518.87	(+) 5,734.83
8 Remittances	(+) 50.84	(+) 35.27	(-) 10.32	(-) 30.26	(+) 47.66
9 Reserve Fund	(-) 67.87	(+) 118.35	(-) 255.66	(-) 320.62	(-) 230.02
10 Decrease (+)/increase (-) in cash balance with RBI	(-) 15.88	(-) 998.76	(+) 283.26	(+) 52.04	(+) 836.41
*All these figures are net of disbursements/outflows during the year					
** There was Fiscal Surplus					

It can be seen from **Table 1.36** that there was declining trend in Fiscal Deficit during the years 2011-12 and 2012-13 but it increased significantly during the years 2013-14 and 2014-15. During 2015-16 the State exhibited Fiscal Surplus.

The decrease in Capital Expenditure during the year indicated that borrowed funds were being utilised for productive uses less than that of previous year. The

Government should reverse this trend as the solution to the Government debt problem lies on the method of application of borrowed funds *i.e.*, whether they are being used efficiently and productively for Capital Expenditure which either provides returns directly or results in increased productivity of the economy which may result in increase in Government revenue in future making debt payments manageable.

1.11.3 Quality of Deficit/Surplus

The ratio of Revenue Deficit to Fiscal Deficit and the decomposition of Primary Deficit into Primary Revenue deficit and Capital Expenditure (including Loans and Advances) would indicate the quality of deficit in the State's finances. The ratio of Revenue Deficit to Fiscal Deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistent high ratio of Revenue Deficit to Fiscal Deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. The bifurcation of the Primary Deficit (**Table 1.37**) would indicate the extent to which the deficit has been on account of enhancement in Capital Expenditure which may be desirable to improve the productive capacity of the State's economy.

Table 1.37: Primary Deficit/Surplus – Bifurcation of factors

(₹ in crore)							
Year	Non-debt Receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary Revenue Deficit(-)/ Surplus (+)	Primary Deficit (-) / Surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2011-12	27,476	24,454	2,506	88	27,048	(+) 3,022	(+) 428
2012-13	30,698	27,022	2,617	461	30,100	(+) 3,676	(+) 598
2013-14	32,219	29,792	3,189	822	33,803	(+) 2,427	(-) 1,584
2014-15	38,191	36,744	3,912	631	41,287	(+) 1,447	(-) 3,096
2015-16	42,967	34,393	2,691	260	37,344	(+) 8,574	(+) 5,623

There was Primary Surplus in the State during the years 2011-12 and 2012-13 but it turned into deficit during the subsequent two years *i.e.*, 2013-14 and 2014-15. The State again exhibited Primary Surplus during 2015-16 since non-debt receipts were more than the Primary Expenditure. In the current year non-debt receipts were adequate enough to cover both primary Revenue Expenditure and Capital Expenditure. Over the period 2011-16, the percentage of Capital Expenditure in Primary Expenditure had shown inter-year fluctuation and decreased from 9.27 *per cent* in 2011-12 to 7.21 *per cent* in 2015-16. The State should give more emphasis on increase in the percentage of Capital Expenditure in Primary Expenditure as it would indicate improvement in the productive capacity of the State's economy.

1.12 Institutional measures

Towards strengthening fiscal discipline in the State, the Government of Assam had taken certain institutional measures like legislation in respect of guarantees and fiscal responsibilities in the form of enactment of the Assam Fiscal Responsibility and Budget Management Act in 2005 (amended in 2011). Since then the Government had been undertaking measures like implementation of Consolidated Sinking Fund, introduction of VAT etc.

As a measure to improve fiscal transparency, GOI outlined several initiatives to assist the State Governments in their developmental and Social roles. Public Private Partnership (PPP) is such an initiative that enables implementation of Governments programmes/schemes in partnership with the private sector. The potential benefits derived from PPP are cost effectiveness of the project, higher productivity, accelerated delivery, enhanced Social service and recovery of user charges. It also allows the State Government to use limited budgetary resources on high priority schemes where private sector is not willing to enter.

In view of the above, several State Governments across India are entering into PPP agreements in the areas of infrastructure projects, survey and exploitation of mines and minerals, development of industrial estates, development of hydro-electricity projects etc.

The Government of Assam formulated (February 2008) the policy on public private partnership in Infrastructure Development in the State. **Table 1.38** indicates that during 2014-15 and 2015-16, Government of Assam had taken up various PPP projects for implementation of which three projects¹¹ were completed in 2014-15 whereas two¹² projects were completed in 2015-16. Further, as of 31 March 2016, six¹³ projects were under implementation/construction and eight projects were under planning/pipeline.

¹¹ (i) O &M of Organic Agriculture Produces Market Complex at Sixmile, Guwahati;
(ii) North East Tribal Museum & Cultural Centre;
(iii) O & M of Skilled Development Training Centre.

¹² (i) Five Star Hotel at Guwahati;
(ii) I.I.T., Guwahati.

¹³ (i) Desang Small Hydro Electric Power Projects (3 x 3 MW);
(ii) Pahumara Power Project (2 MW);
(iii) Rupahi Power Project (0.4 MW);
(iv) 20 MW Dhansiri SHP;
(v) Construction of Games Village (Phase-II);
(vi) IT Park, Guwahati.

Table 1.38: Status of implementation of PPP projects

Sl No.	Particulars	2014-15	2015-16
1.	No. of completed projects	3	2
	<i>Cost incurred of which (₹ in crore)</i>	26.21	230.50
	<i>Government's contribution (₹ in crore)</i>	26.21	0.5 & 15 Bighas of Land
2.	No. of projects under implementation	8	6
	<i>Cost incurred of which (₹ in crore)</i>	3,201.70	2,971.20
	<i>Government's contribution (₹ in crore)</i>	13.28/land	12.78 & land
3.	Under Planning/ Pipeline projects (Number)	10	8
	<i>Cost of the project of which</i>	<i>Cost not finalised</i>	<i>Cost not finalised</i>
	<i>Government's contribution</i>	--	

Source: Planning and Development Department, Government of Assam.

Information for 2014-15 was revised at the instance of Planning and Development Department.

Although the State Government had completed five PPP projects during last two years i.e., 2014-16, the PPP cell under the control of Planning and Development Department could not furnish any information regarding the date of commission, revenue sharing pattern etc., of the completed projects, though called for.

1.13 Conclusion and Recommendations

The State had maintained Revenue Surplus during four years of last five year period – 2011-16 except during the year 2014-15. During the current year i.e., 2015-16, the State has Revenue Surplus of ₹ 5,446 crore. As a major turnaround towards the fiscal consolidation, the State exhibited the Fiscal Surplus of ₹ 3,005 crore during 2015-16. Primary Deficit of the last year also turned into Primary Surplus and stood at ₹ 5,623 crore during 2015-16.

Revenue Receipts

Revenue Receipts grew by ₹ 4,276 crore (11 per cent) over the previous year. The increase was contributed by Tax Revenue ₹ 656 crore (15 per cent), Non-Tax Revenue by ₹ 328 crore (eight per cent) and State's share of Union Taxes and Duties by ₹ 4,502 crore (105 per cent). The increase was however, offset by decrease in Grants-in-Aid from GOI by ₹ 1,210 crore (28 per cent). The Revenue

Receipts at ₹ 42,457 crore was more by ₹ 2,596 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹⁴ (₹ 39,861 crore)

(Para-1.1.1)

Revenue Expenditure

The overall Revenue Expenditure of the State increased by 39.52 *per cent* from ₹ 26,528 crore in 2011-12 to ₹ 37,011 crore in 2015-16 at an annual average rate of 7.90 *per cent*. Non-Plan Revenue Expenditure (NPRE), which constituted a dominant share of nearly 75 *per cent* during the last five-year period i.e., 2011-16, decreased by ₹ 2,111 crore (7.11 *per cent*) during the current year over the previous year. The Plan Revenue Expenditure (PRE) increased nominally by ₹ 44 crore (0.47 *per cent*) from ₹ 9,391 crore in 2014-15 to ₹ 9,435 crore in 2015-16.

(Para-1.6.3)

During 2015-16, the Development Expenditure (₹ 26,855 crore) decreased by ₹ 2,717 crore (nine *per cent*) over the previous year. The relative share of the Revenue Developmental Expenditure was 60 *per cent* of the total expenditure while this share in respect of Capital Development Expenditure was only six *per cent*.

(Para-1.7.1)

Investment and Returns

As on 31 March 2016, 127 projects which were due to be completed by March 2016 remained incomplete in which ₹ 304.12 crore was blocked.

(Para-1.8.1)

The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.53 and 2.91 *per cent* in the last five years whereas the State Government's average interest outgo was in the range of 6.40 to 6.78 *per cent* during the corresponding period.

(Para-1.8.2)

Cash Balances of the State Government at the end of the current year increased significantly from ₹ 3,467 crore in 2014-15 to ₹ 10,056 crore in 2015-16. The interest receipts against investment on Cash Balance was 3.79 *per cent* during 2015-16 while Government paid interest at the rate of 6.47 *per cent* on its borrowings during the year.

(Para-1.8.4)

¹⁴ MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

Fiscal liabilities

The overall fiscal liabilities of the State increased at an average annual rate of 7.43 *per cent* during the period 2011-16. During the current year, the fiscal liabilities of the State Government increased by ₹ 3,897 crore (10.12 *per cent*) from ₹ 31,497 crore in 2014-15 to ₹ 42,409 crore in 2015-16. The ratio of fiscal liabilities to Gross State Domestic Product (GSDP) had improved and decreased from 19.44 *per cent* in 2014-15 to 18.91 *per cent* in 2015-16 which was well within the norms (26.25 *per cent*), prescribed by the XIV FC.

(Para-1.9.2)

The recommendations are:

- *The State Government may explore the possibility to mobilise additional resources both through tax and non-tax sources by expanding the tax base and rationalising the user charges. Efforts should also be made to increase tax compliance, reduce tax administration costs, etc. Further, in order to ensure sustainable progress towards fiscal consolidation, State needs to continue to ensure a pattern of expenditure that not only ensures better growth but also enhances public welfare.*
- *Effective steps need to be taken for expeditious completion of the incomplete projects to avoid further cost overrun and delay in achieving the objectives.*
- *A performance-based system of accountability should be put in place in the Government Companies/Statutory Corporations so as to derive profitability and improve efficiency in service. The Government should ensure better value for money in investments by identifying the Companies/Corporations which are endowed with low financial but high socio-Economic returns and justify the use of high cost borrowed funds for non-revenue generating investments through clear and transparent guidelines.*

Chapter - II
Budgetary Control and
Financial Management

Chapter-II

Budgetary Control and Financial Management

2.1 Introduction

The Appropriation Accounts are accounts of the expenditure, Voted and Charged, of the Government for each financial year compared with the amounts of the Voted grants and Charged Appropriations for different purposes as specified in the schedules appended to the Appropriation Acts passed by the Legislature. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both Charged and Voted items of budget. The Appropriation Accounts is thus, a control document facilitating management of finances and monitoring of budgetary provisions and are therefore, complementary to Finance Accounts.

2.2 Audit of Appropriation Accounts for the current year

Audit of appropriation by the C&AG of India seeks to ascertain whether expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

2.2.1 Summary of Appropriation Accounts

The summarised position of actual expenditure, savings/excesses and amount surrendered during 2015-16 against 81 Grants/ Appropriations (78 Grants and three Appropriations) is indicated in **Table 2.1**.

Table 2.1: Summarised position of Actual Expenditure vis-à-vis Original/Supplementary provision

(₹ in crore)									
Voted/ Charged	Nature of Expenditure	Original grant/ approp- riation	Supplemen- tary grant/ approp- riation	Total	Actual expenditure	Saving (-)/ Excess (+)	Amount surrendered	Amount surrendered on 31 March 2016	Percentage of savings surrendered by 31 March (col. 8/col 7)
1	2	3	4	5	6	7	8	9	10
Voted	I Revenue	48,715.57	6,490.82	55,206.40	34,280.46	(-) 2,0925.94	2,280.84	1,345.64	10.90
	II Capital	9,411.12	1,884.09	11,296.75	2690.91	(-) 8,605.84	198.19	187.58	2.30
	III Loans & Advances	776.04	80.00	854.49	260.09	(-) 594.40	7.28	-	1.22
Total Voted		58,902.73	8,454.91	67,357.64	37,231.46	(-) 30,126.18	2,486.31	1,533.22	8.25
Charged	IV Revenue	2,847.28	221.42	3,068.70	2,831.10	(-)237.60	26.56	26.56	11.18
	V Capital	-	-	-	-	-	-	-	-
	VI Public Debt Repayment	4,392.15	-	4,392.15	1,968.90	(-) 2,423.25	-	-	-
Total Charged		7,239.43	221.42	7,460.85	4,800.00	(-) 2,660.85	26.56	26.56	11.18
Appropriation to Contingency Fund (if any)		-	-	-	-	-	-	-	-
Grand Total		66,142.16	8,676.34	74,818.49	42,031.46	(-) 32,787.03	2,512.87	1,559.78	7.66

The overall savings of ₹ 32,787.03 crore was the net result of total saving of ₹ 33,030.80 crore in 77 grants and three appropriations under Revenue Section and 36 grants and one appropriation under Capital Section offset by excess of ₹ 243.77 crore in three grants each under Revenue and Capital Section. Further, out of overall savings of ₹ 32,787.03 crore, only 7.66 per cent (₹ 2,512.87 crore) were surrendered by Government during 2015-16.

The reasons for savings/excess were called for by the Accountant General (Accounts & Entitlement) in respect of 2,473 sub-heads/sub sub-heads. Out of 2,473 sub-heads/sub sub-heads, explanations for variations were received for 85 sub-heads/sub sub-heads only of which explanations for variations in respect of 69 sub-heads/sub sub-heads were incorporated in the Appropriation Accounts of 2015-16. Thus, out of 2,473 sub-heads/sub sub-heads, explanation for variations in respect of 2,388 sub heads/ sub sub-heads were not received and explanations for variation in respect of 16 sub-heads/ sub sub-heads were received but those were incomplete.

2.2.2 Appropriation vis-à-vis Allocative Priorities

The audit of Appropriation Accounts revealed that in 80 cases relating to 63 grants and one appropriation, savings exceeded ₹ 10 crore in each case and also by more than 20 per cent of total provision (*Appendix 2.1*). Against the total savings of ₹ 33,030.80 crore, savings of ₹ 32,087.75 crore (97.14 per cent) occurred in 64 cases relating to 49 grants and one appropriation where savings were ₹ 50 crore and above in each case as indicated in *Appendix 2.2*. Reasons for savings were awaited (November 2016).

2.2.3 Excess Expenditure

In two cases under two grants, expenditure of ₹ 550.76 crore exceeded the approved provision by ₹ 173.24 crore and also by more than 20 per cent of the total provision. Details are given in *Appendix 2.3*.

2.2.4 Expenditure without Provision

According to Chapter-8 (Paragraph-8.3) of the Assam Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was however, noticed that expenditure of ₹ 1,122.96 crore was incurred in 50 cases as depicted in *Appendix 2.4* without any provision in the original estimates/supplementary demand and without issue of any re-appropriation order(s) to that effect. Major cases of such expenditure are also given in *Table 2.2*.

Table 2.2: Expenditure incurred without Provision during 2015-16

				(₹ in crore)
Sl No.	Grant No./ Appropriation	Major Head of Accounts-Sub-Head-Detailed Head		Expenditure without provision
1	30	2215-799-0291	Miscellaneous Public Works Advances, General	145.43
2	62	4801-800-4168	Externally Aided Project (ADB)	164.30
3	64	3054-799-0291	Miscellaneous Public Works Advances	494.68
4	76	5054-337-1536	Works, Sixth Schedule (Pt. I) Areas	69.64
5	77	4702-101-0160-851	Accelerated Irrigation Benefit Programme, Sixth Schedule (Pt. I) Areas	51.32
6	77	5054-04-337	Road Works, Sixth Schedule (Pt. I) Areas	30.53
7	78	4702-800-0160-851	AIBP Programme (Central Autonomous Council), Sixth Schedule (Pt. I) Areas	52.76

Thus, the expenditure so incurred by the respective departments was unauthorised, irregular and against the spirit of financial regulations.

2.2.5 Excess Expenditure relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure had been prescribed under the Article, the regularisation of excess expenditure is done after completion of discussion of the Appropriation Accounts by the State Public Accounts Committee (PAC). Although the excess expenditure amounting to ₹ 2,029.10 crore for the years 2002-03 to 2004-05 had been recommended for regularisation by the PAC vide its 117th Report placed before the State Legislature on 3 April 2008, the regularisation of the aforesaid excess

expenditure by the State Legislature was awaited. The total excess expenditure amounting to ₹ 9,760.52 crore for the years 2002-03 to 2013-14 had not been regularised (November 2016) as detailed in *Appendix 2.5*. The year-wise position of excess expenditure pending regularisation for grants/appropriations is summarised in **Table 2.3**.

Table 2.3: Excess expenditure relating to previous years requiring regularisation

(₹ in crore)

Year	Number of		Amount of excess over provision	Status of Regularization
	Grants	Appropriations		
2002-03	5	6	1,618.86	Recommended for regularisation vide 117 th PAC Report. Legislative approval awaited.
2003-04	4	3	404.36	
2004-05	5	6	5.88	
2005-06	2	2	2.45	Not yet discussed by PAC.
2006-07	4	2	80.61	Not yet discussed by PAC.
2007-08	9	2	113.24	Not yet discussed by PAC.
2008-09	6	2	108.40	Not yet discussed by PAC.
2009-10	3	-	10.18	Not yet discussed by PAC.
2010-11	1	1	4.27	Not yet discussed by PAC.
2011-12	5	2	915.14	Not yet discussed by PAC.
2012-13	4	-	1,195.61	Not yet discussed by PAC.
2013-14	5	-	1,499.89	Not yet discussed by PAC.
2014-15	5	1	3,801.63	Not yet discussed by PAC.
Total	58	27	9,760.52	

Thus, the excess expenditure of ₹ 9,760.52 crore requires regularisation under Article 205 of the Constitution of India.

2.2.6 Excess Expenditure during 2015-16 requiring regularisation

Table 2.4 contains the summary of total excess expenditure amounting to ₹ 243.77 crore incurred in three grants over authorisation from the Consolidated Fund of State (CFS) during 2015-16.

Table 2.4: Excess expenditure over provision during 2015-16 requiring regularisation

(₹ in crore)

Sl No.	Number and title of Grants/ Appropriations	Total Grants/ Appropriation	Expenditure	Excess
1	30-Water Supply and Sanitation (Revenue Voted)	451.63	522.16	70.53
3	76-Hill Areas Department (Karbi Anglong Autonomous Council (Capital Voted)	327.08	448.70	121.62
4	77-Hill Areas Department (North Cachar Autonomous Council (Capital Voted)	50.44	102.06	51.62
Total		829.15	1,072.92	243.77

Thus, the excess expenditure requires regularisation under Article 205 of the Constitution.

2.2.7 Unnecessary Supplementary provision

Supplementary provision aggregating ₹ 7,783.59 crore obtained in 68 cases amounting to ₹ 10 lakh or more in each case during the year proved unnecessary as the expenditure under the respective heads was even less than the original budget provision as detailed in *Appendix 2.6*.

2.2.8 Excessive/unnecessary Re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriation proved excessive and resulted in savings of ₹ 10 lakh and above in four sub-heads/sub sub-heads out of which the saving in two sub-heads was more than ₹ one crore as detailed in *Appendix 2.7*. Moreover, in 25 cases the re-appropriation also proved unnecessary as the re-appropriated amount ultimately resulted in savings of ₹ 10 lakh and above in each case. Of these, the savings were even more than ₹ one crore in 12 sub-heads as detailed in *Appendix 2.8*.

Thus, substantial savings of more than ₹ one crore registered in 14 cases, where the re-appropriation was made, indicate that the funds could not be spent as estimated and planned under the respective heads.

2.2.9 Substantial surrenders

Out of total surrenders of ₹ 1,559.78 crore made on 31st March 2016 (refer **Table 2.1**), surrenders exceeded ₹ 10 crore and above in respect of four cases on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹ 3,209.25 crore in those four cases, ₹ 156.90 crore (4.89 *per cent*) was surrendered at the close of the year. The details of such cases are given in **Table 2.5**.

Table 2.5: Cases of substantial surrenders (amount exceeding ₹ 10 crore) made on 31st March 2016

(₹ in crore)					
Sl. No.	Number and title of Grant/ Appropriation	Major Head	Total provision	Amount of surrender	Percentage of surrender
1	2	3	4	5	6
1	18 – Fire Services	2070	125.64	38.04	30.27
2	20 – Civil Defence and Home Guards	2070	192.51	18.68	9.70
3	<i>Public Debt and Servicing of Debt</i>	2049	2,812.11	26.39	0.94
4	75 – Information Technology	4859	78.99	73.79	93.41
Total			3,209.25	156.90	4.89

Thus, surrender of funds at the end of March 2016 indicates inadequate financial control by the respective departments. Had the surrenders been made in time, the funds could have been utilised for other development purposes.

2.2.10 Anticipated savings not surrendered

According to Para 11.17 of Assam Budget Manual, the spending departments were required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings were anticipated. At the close of the year 2015-16 there were however, 61 grants/appropriations in which substantial savings of ₹ five crore and above occurred but surrenders were not made by the concerned departments. The amount involved in those cases was ₹ 24,337.89 crore (74 per cent of the total savings) (*Appendix 2.9*).

In addition to above, of the total savings of ₹ 5,895.52 crore under seven grants and one appropriation (saving of ₹ five crore and above registered in each grant), only ₹ 2,225.18 crore (38 per cent) was surrendered and ₹ 3,670.34 crore (62 per cent) were not surrendered, details of which are given in *Appendix 2.10*.

2.2.11 Rush of expenditure

According to the Subsidiary Order 50 of Assam Treasury Rules, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, out of total expenditure of ₹ 1,312.77 crore in respect of seven cases (expenditure exceeding ₹ 10 crore and also more than 50 per cent of the total expenditure), ₹ 763.74 crore (58.56 per cent) was incurred in March 2016 alone. Details are given in *Appendix 2.11*. In two cases, 100 per cent of the expenditure was incurred only during the last month of the financial year.

Table 2.6: Cases of rush of expenditure (100 per cent) towards the end of the financial year 2015-16

Sl No.	Grant No and Name	Head of Account	Total expenditure during the year	Expenditure during March 2016	
				Amount	Percentage of total expenditure
1	43 – Co-operation	2851	10.27	10.27	100
2	49 – Irrigation	4701	55.02	55.02	100

For a sound financial management, uniform pace of expenditure should be maintained. Thus, contrary to the spirit of financial regulation, a substantial amount incurred by the department at the fag end of the year is indicative of poor financial control over the expenditure.

2.3 Reconciliation of Departmental figures

2.3.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

The Contingency Manual of the Government of Assam stipulates that detailed bills for the charges drawn in Abstract Contingent (AC) bills in a month should be submitted to the Controlling Officer (CO) by the 2nd of the following month. The CO shall dispatch all Detailed Countersigned Contingent (DCC) bills to the Accountant General (Accounts and Entitlements) by 25th of the following month. The Treasury Officers should ensure that no payment is made after the 10th of a month on any AC bill unless it is certified by the drawing officer that all DCC bills for sums drawn on AC bills in the previous month have been forwarded to the CO. The total amount of DCC bills received was only ₹ 715.35 crore against the amount of AC bills of ₹ 1,376.64 crore resulting in an outstanding balance of DCC bills of ₹ 661.29 crore as on 31 March 2016. Year-wise details are given in **Table 2.7**.

Table 2.7: Pendency in submission of DCC bills against the AC bills

Year	Amount of AC bills	Amount of DCC bills	(₹ in crore)	
			DCC bills received as percentage to AC bills	Outstanding DCC bills
Upto 2013-14	889.24	372.82	49.23	516.42
2014-15	338.09	327.26	96.80	10.83
2015-16	149.31	15.27	10.23	134.04
Total	1,376.64	715.35	51.96	661.29

Department-wise pending DCC bills for the years up to 2015-16 are detailed in **Appendix 2.12**.

Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs.

2.3.2 Un-reconciled Receipt and Expenditure

To enable Controlling Officers (COs) of departments to exercise effective control over expenditure to keep it within the budget grants and to ensure accuracy of their accounts, Financial Rules stipulate that receipt and expenditure recorded in their books be reconciled by them every month during the financial year with those recorded in the books of the Accountant General (Accounts and Entitlements). Even though non-reconciliation of departmental figures is being pointed out regularly in Audit Reports, lapses on the part of COs in this regard continued to persist during 2015-16 also as indicated in the **Table 2.8**.

Table 2.8: Status of Reconciliation of Receipt and Expenditure figures

Sl No.	Particulars	Total No. of Controlling Officers (COs)	Fully Reconciled	Partially Reconciled	Not reconciled at all
1	Receipts	54	1	9	44
2	Expenditure	54	38	11	5

It would be evident from the above table that during 2015-16, out of 54 COs, only one carried out full reconciliation of departmental receipts figures and 38 carried out full reconciliation departmental expenditure figures with those reflected in the books of Office of the Accountant General (Accounts and Entitlements), Assam.

Reconciliation and verification of figures is an important tool of financial management. Failure to exercise/adhere to the codal provisions and executive instructions not only facilitates misclassifications of the expenditure but also defeats the very objectives of budgetary process.

Thus, there is a need to impress upon the COs to reconcile their receipts and expenditure regularly to ensure correctness of the accounts.

2.4 Personal Deposit Accounts

The operations of Personal Deposit Accounts (PDA) are allowed/authorised on the basis of proposal(s) received from concerned department(s) along with sanction(s) of the Finance Department of the Government of Assam. As per specific instructions, the PDA remains operative for a financial year *i.e.*, 1 April to 31 March and is required to be closed at the end of the financial year and if needed, PDA may be re-opened next year by observing the usual procedure.

Information obtained from the Office of the Accountant General (Accounts and Entitlement), Assam regarding operation/closure of PDA during 2015-16 revealed that 42 PDA involving ₹ 9.98 crore were existing as on 01 April 2015. Out of 42 PDA, 14 Accounts involving ₹ 8.98 crore were closed during 2015-16. Thus, as on 31 March 2016, 28 PDA involving ₹ 1.00 crore were not closed by the concerned departments violating provisions in this regard.

The Departmental officers also had not conducted verification/reconciliation of the balances with those maintained by the Office of the Accountant General (Accounts and Entitlement), Assam.

This practice of retaining funds in the PDA after the close of the financial year is fraught with the risk of misuse of funds and therefore, needs to be avoided.

2.5 Outcome of review of selected Grant

2.5.1 Introduction

The outlays on the various activities of Government are met from the Consolidated Fund which is made up of revenue receipts, loan raised by Government and recoveries of loans and advances made by the State Government. No money can be withdrawn from the Consolidated Fund of a State for expenditure by Government unless the State Legislature approves the amount to be spent under a Major Head (or a Group of Major Heads) during the year beginning from 1 April to 31 March. This approval takes the form of Budget Grant. Demands for Grants are placed before the Legislature at the beginning of each financial year.

A detailed audit of “Prescribed Budgetary Procedure and compliance thereof under Grant No. 26” was conducted between August-September 2016 in respect of Major Heads of account 2075 – Miscellaneous General Services, 2202 – General Education, 2203 – Technical Education and 6202 – loans for Education, Sports, Art and Culture. Review of Major Heads under the aforesaid Grant revealed that mandatory provisions of Budget Manual, Financial Rules etc., regarding preparation, submission of budget estimates, drawal and utilization of funds from the Consolidated Fund of the State were being bypassed by the concerned authorities and the accountability obligations were not always fulfilled as brought out in the succeeding paragraphs.

2.5.2 Delayed submission of Budget Estimates

As envisaged in Para 6.1 of the Assam Budget Manual 2012 the Administrative Heads are required to submit the budget estimates of receipts and expenditures for the succeeding year along with revised estimates for the current year to the Finance Department by 15th October each year both for General and Sixth Schedule Areas.

Test check of records of Education (Higher) Department, however, revealed that the Budget Estimates (BEs) in respect of receipts and expenditure for the years 2011-12 to 2015-16 were submitted belatedly to the Finance Department as indicated in the **Table 2.9**.

Table 2.9: Delay in submission of Budget Estimates

Grant No.	Financial Year	Due date of submission of BEs to the Finance Department	Actual date of sending the BEs to the Finance Department	Delay in Submission
26	2011-12	15.10.2010	05.01.2011	82 days
	2012-13	15.10.2011	15.02.2012	123 days
	2013-14	15.10.2012	30.11.2012	46 days

	2014-15	15.10.2013	06.12.2013	52 days
	2015-16	15.10.2014	09.02.2015	117 days

The above table indicates that there was considerable delay in submission of budget estimates to the Finance Department which ranged between 46 to 123 days.

2.5.3 Unrealistic budget estimation

Assam Budget Manual provides that on receipt of the estimates from the subordinate estimating officers, the CO will scrutinize and consolidate them for Major Head or for the several minor heads of account for which the controlling officer is responsible. The CO will then forward the estimates to the Administrative Department and the Finance Department along with copy of each of the estimates received from the DDOs.

The summarized position of budget provisions and actual expenditure there against during the year 2015-16 in respect of Major Heads 2202, 2203, 2075 and 6202 under Grant No. 26 is presented in the **Table 2.10**.

Table 2.10: Summarized position of Budget Provisions and Actual Expenditure

Nature of Expenditure	Major Head	Budget Provision			Actual Expenditure	Excess (+)/ Savings (-)	Percentage of savings of total provision
		Original	Supplementary	Total			
Revenue	2202						
	2203	2,076.96	87.99	2,164.95	1,241.72	(-) 923.23	42.64
	2075						
Capital	6202	-	-	-	-	-	-
Total		2,076.96	87.99	2,164.95	1,241.72	(-) 923.23	42.64

(Source: Appropriation Accounts 2015-16)

It would be evident from above table that there was over estimation of funds which resulted into savings of 42.64 per cent under the Grant No.26. This was also indicative of the fact that the estimation was made without proper assessment of actual requirement.

2.5.4 Unutilized budget provision

Test check of records revealed that there was 100 per cent savings of ₹ 262.62 crore recorded in 34 cases under Grant No.26 during 2015-16. Although funds were allocated during the period but remained unutilized till the end of 31 March 2016 as shown in the following **Appendix. 2.13**.

The Controlling Officer could not utilize any part of the provision made in the budget and there was 100 per cent saving during the year 2015-16 which was indicative of the fact that the provisions made in the budget against those 34

cases were either unrealistic or funds could not be utilized as estimated and planned.

2.5.5 Unnecessary Supplementary Grant

Supplementary Grant as defined in the Para-8 of Budget Manual means an additional Provision included in an Appropriation Act during the course of a financial year, to meet expenditure in excess of the amount previously included in the Appropriation Act for that year.

Test check of records of Major Head 2203 for the year 2015-16 revealed that supplementary provision aggregating ₹ 2.52 crore made under one sub-head during the year proved unnecessary as no expenditure under the respective head was recorded as detailed in the **Table 2.11**.

Table 2.11: Unnecessary Supplementary Provision

(₹ in crore)

Grant No.	Major head	Sub head	Original Provision	Supplementary	Total	Actual expenditure	Total Saving
26	2203	(395) Grants-in -Aid	2.00	1.00	3.00	0.00	3.00
		(827) Grants-in- Aid	3.00	1.52	4.52	0.00	4.52
Total			5.00	2.52	7.52	0.00	7.52

This indicates the poor financial management on the part of Education (Higher) Department as the Supplementary provision was made without assessing the actual requirement.

2.5.6 Funds parked in Revenue Deposit

Test check of records of the Director of Technical Education, Assam revealed that an amount of ₹ 8.57 crore was drawn during 2008-09 for construction of Administrative Building, construction of Girls' Hostel and improvement of internal roads of JEC, Jorhat. Out of this ₹ 30.99 lakh remained unutilized and kept in Revenue Deposit (8443) as detailed in **Table 2.12**.

Table 2.12: Funds parked in Revenue Deposit

Head of A/C	Year	Amount drawn (₹)	Date of drawn	Amount (in ₹) outstanding as on 31/03/2016
2203	2008-09	8,56,82,000/-	31-03-2009	30,98,910/-

The amount of ₹ 30.99 lakh parked in Revenue Deposit (8443) indicates that the amount was drawn to avoid lapse of budget grant.

2.5.7 Funds parked in Deposit at Call Receipt (DCR), Bank Draft, Bankers Cheque & Savings Bank Account

Assam Treasury Rules & Subsidiary Orders (Rule 16, SO 50) read with Rules 62 and 63 of Assam Financial Rules stipulate that no money shall be drawn from the treasury unless it is required for immediate disbursement.

Test check of records of the Director of Technical Education, Assam also revealed that out of ₹ 36.83 crore, an amount of ₹ 8.53 crore remained unutilized at the end of 2015-16 and kept in DCR, BD, Bankers Cheque and Savings Bank Account as detailed in the **Table 2.13**.

Table 2.13: Funds parked in Bank Instruments

(₹ in crore)

Head of Account	Year	Name of Bank Instrument	O.B.as on 01-04-2015	Receipt during the year	Total	Expenditure incurred	Balance as on 31-03-2016
2203	2015-16	DCR	22.49	Nil	22.49	22.26	0.23
		Bank Draft	2.16	Nil	2.16	1.73	0.43
		Bankers Cheque	4.81	Nil	4.81	2.23	2.58
		Savings Bank Account	6.95	0.42	7.37	2.08	5.29
Total			36.41	0.42	36.83	28.30	8.53

This indicates the poor financial management on the part of Education (Higher) Department.

2.5.8 Irregular drawal of fund to avoid lapse of budget grant

The Contingency Manual of the Government of Assam stipulates that detailed bills for the charges drawn in Abstract Contingent (AC) bills in a month should be submitted to the controlling officer by the 2nd of the following month. The controlling officer shall dispatch all Detailed Countersigned Contingent (DCC) bills to the Accountant General (Accounts & Entitlement) by 25th of the following month. The treasury officers should ensure that no payment is made after the 10th of a month on any AC bill unless it is certified by the drawing officer that all DCC bills for sums drawn on AC bills in the previous month have been forwarded to the controlling officer. The total amount of DCC bills received was only ₹ 14.27 crore against the amount of AC bills of ₹ 16.38 crore leading to an outstanding balance of ₹ 2.11 crore as on 31 March 2016. Details are given in **Table 2.14**.

Table 2.14: Non submission of DCC Bills

(in ₹)				
Year	Amount of AC Bills drawn	Date of drawal of AC Bill	Amount of DCC Bills submitted	Outstanding DCC Bills
2008-09	8,56,82,000	31-03-2009	8,25,83,090	30,98,910
	1,35,00,000		1,35,00,000	0
	49,52,000		0	49,52,000
	4,11,00,000		4,11,00,000	0
	55,38,000		55,38,000	0
	1,30,00,000		0	1,30,00,000
Total	16,37,72,000		14,27,21,090	2,10,50,910

Non-submission of DCC bills for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the DDO.

2.5.9 Anticipated Savings not surrendered

Under the Provision of Para-11.17 of Assam budget Manual, Controlling officers are required to surrender to the Finance Department all savings anticipated in the budget under their control on or before 15 February each year. It is important that CO surrenders to the Government all anticipated savings immediately when they foresee it without waiting till the end of the year and that the CO should not hold any reserve for possible future requirements.

A scrutiny of Appropriation Account of 2015-16 disclosed that savings of ₹ 923.23 crore both under Revenue (2202, 2203 and 2075) Heads under Grant No. 26 were not surrendered at the end of the year by the Education (Higher) Department. Details are given in the **Table 2.15**.

Table 2.15: Anticipated Savings not surrendered

(₹ in crore)					
Grant No.	Financial year	Head of Account	Total Grant	Total Expenditure	Savings
26	2015-16	2202, 2203, 2075	2,164.95	1,241.72	923.23
		6202	0.00	0.00	0.00
	Total		2,164.95	1,241.72	923.23

Had the surrenders been made in time, the funds could have been utilised for other development purposes.

2.5.10 Persistent Savings

Review of Grant No. 26 disclosed that persistent savings ranging from ₹ 132.24 crore to ₹ 923.23 crore had occurred during the last five years as detailed in **Table 2.16**.

Table 2.16: Persistent Savings

(₹ in crore)

Grant No.	Financial year	Head of Account	Total Grant	Total Expenditure	Savings
26	2011-12	2202, 2203, 2075	1,076.05	943.91	132.14
		6202	0.10	0.00	0.10
	Total		1,076.15	943.91	132.24
	2012-13	2202, 2203, 2075	1,983.25	1125.93	857.32
		6202	0.20	0.00	0.20
	Total		1,983.45	1,125.93	857.52
	2013-14	2202, 2203, 2075	1,960.93	1,248.56	712.37
		6202	0.44	0.00	0.44
	Total		1,961.37	1,248.56	712.81
	2014-15	2202, 2203, 2075	2,397.59	1,556.71	840.88
		6202	0.20	0.00	0.20
	Total		2,397.79	1,556.71	841.08
	2015-16	2202, 2203, 2075	2,164.95	1,241.72	923.23
		6202	0.00	0.00	0.00
Total		2,164.95	1,241.72	923.23	

Persistent savings under the Grant indicated that over the years the process of preparation of budget estimates by the department was unrealistic and needs to be revisited.

2.6 Conclusion and Recommendations

During the year 2015-16, expenditure of ₹ 42,031.46 crore was incurred against the total grants and appropriations of ₹ 74,818.49 crore resulting in a saving of ₹ 32,787.03 crore. The overall savings of ₹ 32,787.03 crore was the net result of total saving of ₹ 33,030.80 crore offset by excess of ₹ 243.77 crore.

The excess expenditure amounting to ₹ 243.77 crore incurred over authorization in three grants during 2015-16 requires regularisation under Article 205 of the Constitution of India. At the close of the year 2015-16, there were 61 grants/appropriations in which savings (₹ five crore and above in each grant) of ₹ 24,337.89 crore (74 per cent of the total savings) occurred but no surrenders were made by the concerned departments.

(Paras-2.2.1, 2.2.6 and 2.2.10)

Out of the total provision amounting to ₹ 3,209.25 crore in four cases, only ₹ 156.90 crore (4.89 *per cent*) was surrendered (amount exceeding ₹10 crore) at the fag end on 31st March 2016.

(Para-2.2.9)

The total amount of Detailed Countersigned Contingent (DCC) bills received was only ₹ 715.35 crore against the amount of Abstract Contingent (AC) bills of ₹ 1,376.64 crore leading to an outstanding balance on account of non-submission of DCC bills of ₹ 661.29 crore as on 31 March 2016.

(Para-2.3.1)

Out of 54 COs, only one carried out full reconciliation of departmental receipts figures and 38 carried out full reconciliation of departmental expenditure figures with those reflected in the books of Office of the Accountant General (Accounts & Entitlement), Assam.

(Para-2.3.2)

The recommendations are:

- *Savings should be worked out and surrendered before the close of the financial year for its effective utilization in other areas/schemes requiring funds.*
- *A close and rigorous monitoring mechanism should be put in place by the DDOs for timely submission of Detailed Countersigned Contingent (DCC Bills).*
- *Timely Reconciliation and verification of figures should be ensured. Failure to exercise/adhere to the codal provisions and executive instructions not only causes misclassifications of the expenditure but also defeats the very objective of budgetary process.*

Chapter - III
Financial Reporting

Chapter-III Financial Reporting

A sound internal financial reporting with relevant and reliable information significantly contributes to the efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government to meet its basic responsibilities, including strategic planning and decision making. This Chapter provides an overview and status of the State Government on the compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing Utilisation Certificates

Rule 517 (Appendix 16) of Assam Financial Rules provides that every grant made for a specified object is subject to the implied conditions such as (i) the grant shall be spent upon the object within a reasonable time (one year from the date of issue of the letter sanctioning the grant), and (ii) any portion of the amount which is ultimately not required for expenditure upon the object shall be duly surrendered to the Government.

12,846 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 14,772.87 crore paid to 53 departments of the State Government during the period from 2001-02 to 2015-16 were in arrears.

The Department-wise break-up of outstanding UCs is given in *Appendix 3.1*, the age-wise delays in submission of UCs is summarised in **Table 3.1**.

Table 3.1: Age-wise Arrears of Utilisation Certificates

Sl. No.	Range of Delay in Number of Years	Total grants paid		Outstanding Utilisation Certificates	
		Number	Amount	Number	Amount
1	0-1	726	4,327.08	696 ¹	3,848.64
2	1-3	3,412	8,388.00	2,905	6,515.46
3	3 and above	16,405	5,986.35	9,245	4,408.77
	Total	20,543	18,701.43	12,846	14,772.87

Source of data: Data compiled by O/o the Accountant General (Accounts and Entitlements), Assam

Out of 12,846 UCs worth ₹ 14,772.87 crore pending as of March 2016, UCs (9,245 Numbers) involving ₹ 4,408.77 crore were pending for more than three years. Pendency of UCs mainly pertained to Agriculture Department (136 UCs:

¹ Except where the sanction order specifies otherwise, UCs in respect of grants drawn during 2015-16 become due only in 2016-17.

₹ 542.55 crore), Finance (Taxation) Department (435 UCs: ₹ 753.50 crore), Finance (Economic Affairs) (591 UCs: ₹ 814.94 crore), Health Department (221 UCs: ₹ 1,358.16 crore), Panchayat and Rural Development Department (136 UCs: ₹ 1,171.35 crore), Rural Development (33 UCs: ₹ 1,169.40 crore), Secretariat Administration Department (181 UCs: ₹ 450.34 crore), Social Welfare Department (613 UCs: ₹ 1,490.24 crore) and Welfare of Plain Tribes and Backward Classes Department (WPT&BC) (1,353 UCs: ₹ 1,724.71 crore). Of the 53 departments, 19 departments even failed to submit UCs in respect of grants released to them during the period 2001-02.

In the absence of the UCs it could not be ascertained whether the recipients had utilised the grants for the purposes for which those were given.

Mention was made in earlier Audit Reports of the Comptroller and Auditor General of India in this regard but no efforts were made by the State Government to ensure submission of UCs by the respective departments within the prescribed time frame. However, in a meeting convened by the Finance Department (November 2012), the Hon'ble Chief Minister, Assam expressed his grave concern and dissatisfaction over non-submission of UCs by the concerned administrative departments and directed departmental ministers and administrative heads to ensure timely submission of UCs.

Accordingly, some Departments submitted UCs. On scrutiny, 7,697 UCs amounting to ₹ 3,928.56 crore out of 20,543 UCs amounting to ₹ 18,701.43 crore submitted by various departments as detailed in **Appendix 3.1** were only found to be in order. Thus, the departmental authorities are required to reconcile figures etc., in consultation with the Office of the Accountant General (Accounts and Entitlements), Assam to settle outstanding UCs without any delay.

Further, a monitoring system should also be evolved by the respective Departments so that expeditious submission of UCs by the recipients is ensured.

3.2 Submission of Accounts/Audit Reports of Autonomous Bodies/Councils

Several Autonomous Bodies have been set up by the State Government in the field of Urban Development, Agriculture and Allied Services, Khadi and Village Industries, Legal Services and Sixth Schedule Areas. A large number of these Bodies are audited by the C&AG of India with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of all transactions scrutinised in audit, review of internal management and financial control, review of system and procedures etc. The audit of accounts of eight Autonomous Bodies and three Autonomous Councils in the State has been entrusted to the Comptroller and Auditor General. The status of entrustment of audit, rendering of accounts to Audit, issuance of

Separate Audit Report (SAR) and its placement in the Legislature are indicated in *Appendix 3.2*. The frequency distribution of Autonomous Bodies according to the delays in submission of accounts to Audit after the entrustment of audit to the C&AG of India is summarised in **Table 3.2**.

Table 3.2: Delays in submission of Accounts

Delays in submission of accounts (In months)	Autonomous Bodies/Councils		Reasons for the delay
	Number	Accounts	
0-6	--	--	Not furnished
6-12	3	3	
12-18	3	3	
18-24	4	5	
24 and above	5	5	
Total	15	16	

Out of 51 accounts (including account of current year) of eight Autonomous Bodies and one Autonomous Council (*Appendix-3.2*), 16 accounts were submitted with delay ranging from six to 24 months and above and remaining accounts were in arrears for periods ranging from 12 to 144 months as of June 2016. Assam Khadi and Village Industries Board, Guwahati had not submitted their accounts from 2004-05 onwards i.e., for the last 12 years.

The State Government disbursed funds to those Autonomous Bodies regularly. In the absence of accounts and subsequent audit, it could not be verified whether the funds received and expenditure incurred had been properly accounted for and the purpose for which the funds were disbursed, were achieved. Besides, delay in finalisation of accounts carries the risk of financial irregularities going undetected apart from violation of the provisions of the respective legislations under which the Bodies were constituted.

Thus, there is a need for the Autonomous Bodies to submit their accounts to Audit in a timely manner.

3.3 Submission of Accounts by Government Bodies/Authorities

In order to identify the institutions, which attract audit under Sections 14, 19(3) and 20(1) of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of the Department are required to furnish to Audit every year detailed information about the financial assistance given to various Institutions, the purpose of assistance granted and the total expenditure of the Institutions. The accounts of 19 Bodies/Authorities received (accounts for the years 2009-10 to 2014-15) during the current year attracted audit by the C&AG of India. 30 accounts including arrear accounts of those Bodies and Authorities, audit of which was due, were audited during 2015-16.

The Accountant General (Audit) had not received 115 annual accounts of 46 Government Bodies/Authorities (due up to 2015-16) as of June 2016. The Department-wise details of those accounts are given in *Appendix 3.3* and their age-wise pendency is presented in **Table 3.3**.

Table 3.3: Age-wise arrears of Annual Accounts due from the Government Bodies

Sl. No.	Delay in Number of Years	No. of the Accounts	Grants Received
1	0-1	46	Not available
2	1-3	51	Not available
3	3-5	14	Not available
4	5 and above	4	Not available
Total		115	

Of the 46 Government Bodies/Authorities, 27 Bodies/Authorities under Panchayat and Rural Development Department did not furnish the accounts. In the absence of annual accounts and subsequent audit of those 46 Bodies and Authorities involving 115 annual accounts, the proper accountal/ utilisation of the grants and loans disbursed to those Bodies/Authorities remained unverified. Non-submission of accounts of the defaulting Autonomous Bodies was taken up with the concerned authorities from time to time.

3.4 Funds disbursed to Autonomous Councils (other than sixth schedule areas), Development Councils and Development Authorities

In addition to the Autonomous Bodies/Councils/ Government Bodies mentioned in the preceding **Para-3.2** and **Para-3.3** respectively, the Government of Assam (GOA), through various Acts passed by the Legislature/ Ordinances of the Government, created six Autonomous Councils (other than in Sixth Schedule Areas), 19 Development Councils and 24 Development Authorities to whom substantial funds to the extent of ₹ 640.31 crore² were disbursed from the Consolidated fund of the State during last three years i.e., 2013-16.

The State Government entrusted the audit of six Autonomous Councils and 19 Development Councils to the C&AG of India in October 2013. The audit however, could not be commenced due to non-finalisation of the terms and conditions of the entrustment as well as non-submission of annual accounts. Besides, the Government had not entrusted the audit of 24 Development Authorities to C&AG of India (November 2016).

² Six Autonomous Councils : ₹ 509.02 crore (2013-14 to 2015-16)
 19 Development Councils : ₹ 124.59 crore (2013-14 to 2015-16)
 24 Development Authorities : ₹ 6.70 crore (2013-14 to 2015-16)
Total : ₹ 640.31 crore

3.5 Money kept out of Government Account

Assam Treasury Rules & Subsidiary Orders (Rule 16, SO 50) read with Rules 62 and 63 of Assam Financial Rules stipulate that no money shall be drawn from the treasury unless it is required for immediate disbursement.

Government of Assam introduced (19 November 2005) a system of payment of all salaries and wages of the State Government employees through bank account for the purpose of avoiding Banking Cash Transaction Tax (BCTT). Under the above order, DDOs opened Current Bank Accounts in respective Treasury Bank branches for deposit of salaries, wages and personal claims etc., of employees to be disbursed through bank instruments or by way of transfer to employee's bank accounts.

In May 2013 the State Government ordered for closure of all such Bank Accounts by 30 September 2013 directing to (1) deposit the funds remaining unutilised for last three years or more to the State Exchequer under appropriate Head of Accounts and (2) utilise and disburse the balance amount for the purpose for which the money was drawn latest by 30 September 2013 and to deposit the remaining undisbursed amount to State Exchequer. The Government further directed (September 2013) to keep funds against the committed liabilities (due for disbursement) in Civil Deposit subject to the condition that the same would be disbursed within a period of three months i.e., latest by 31 December 2013.

Mention was made in the earlier Audit Reports on State Finances regarding non-compliance with above Government's direction by the different DDOs. This issue was taken up (April 2015) with the Chief Minister of Assam also for remedial measures.

The status of such funds was further verified during April-September 2016 and it was noticed that current account balances as on 31 March 2016 had reduced to ₹ 0.78 crore in respect of four DDOs as indicated in *Appendix 3.4*. Further, unspent balances lying in different bank instruments as well as in Civil Deposit in respect of seven DDOs were ₹ 26.13 crore as on 31 March 2016 as detailed in *Appendix 3.5*.

Thus, it is evident that the basic principle of Government finances that money is to be withdrawn only when required had been violated. Since resource crunches are inevitably true, especially in States, premature withdrawal places stress on the fiscal system and leads to burden on exchequer by way of higher interest costs. It misleads the Legislature and other stakeholders as amounts withdrawn though not actually disbursed are reported as expenditure. Once out of Government control, there is scope for corruption and misuse.

3.6 Misappropriation, loss, defalcation etc.

Scrutiny in audit revealed 284 cases of misappropriation, defalcation etc., involving Government money amounting to ₹ 313.34 crore (up to March 2016) on which final action was pending. The Department-wise breakup of pending cases and age-wise analysis is given in **Appendix 3.6** and nature of those cases is given in **Appendix 3.7**. The age-profile of pending cases and the number of cases pending in each category *i.e.*, theft and misappropriation/loss of Government material etc., are summarised in **Table 3.4**.

Table 3.4: Profile of Misappropriation, loss, defalcation etc.

(₹ in lakh)

Age Profile of the Pending cases			Nature of the Pending Cases		
Range in Years	Number of cases	Amount involved	Nature/ characteristics of the cases	Number of cases	Amount involved
0-5	236	30,169.52	Theft	27	410.42
5-10	32	550.40	Misappropriation/ Loss of material etc.	257	30,923.08
10-15	10	597.51			
15-20	5	14.74	Total	284	31,333.50
20-25	1	1.33			
25 and above	--	--	Cases of loss written off during the year	Nil	Nil
Total	284	31,333.50	Total pending cases as on 31 March 2016	284	31,333.50

A further analysis indicates that the reasons for which the cases were outstanding could be classified in the categories listed in **Table 3.5**.

Table 3.5: Reasons for Outstanding cases of Misappropriation, loss, defalcation etc.

(₹ in lakh)

Reasons for the Delay of Outstanding Pending cases	Number of Cases	Amount
(i) Non-furnishing of proper reply by the Department	216	24,702.56
(ii) Final reply detailing the action taken was awaited	41	5,456.14
(iii) Criminal case pending in the Special Judge Court, Assam	1	301.00
(iv) Completion of Departmental proceeding is Awaited	26	873.80
Total	284	31,333.50

Thus, an effective mechanism needs to be put in place to ensure speedy settlement of cases relating to theft, misappropriation and loss.

3.7 Conclusion and Recommendations

State Government's compliance with various rules, procedures and directives was unsatisfactory as was evident from delays by various departments in furnishing Utilisation Certificates against the loans and grants received by them. Delays also figured in submission of annual accounts by some of the Autonomous Bodies/Councils. Further, annual accounts in respect of a large number of Government Bodies/Authorities due up to 2015-16 had not been received by the Accountant General (Audit), Assam. There were instances of loss and misappropriation which remained unsettled with various departments for period ranging from one to 25 years.

(Paras-3.1, 3.2, 3.3 and 3.6)

The recommendations are:

Departments should submit UCs timely in respect of the grants received for specific purposes.

Government departments should take urgent action so that the Government/ Autonomous Bodies submit the outstanding accounts expeditiously.

Departmental enquiries in the cases of loss, misappropriation etc., should be expedited to bring the defaulters to book. Internal controls should be strengthened to prevent occurrence of such cases.



(Deepak Narain)

Accountant General (Audit), Assam

Guwahati
The 31 December 2016

Countersigned



(Shashi Kant Sharma)

Comptroller and Auditor General of India

New Delhi
The 05 January 2017

Appendices

Appendix-1.1

(Reference: Page 1)

Part-A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund; and (iii) Public Account.

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account

Receipts and Disbursement in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Appendix-1.1 (Reference: Page 1)

Part-B: Layout of Finance Accounts

Layout of Finance Accounts

The Finance Accounts 2015-16 has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Layout	
VOLUME I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and Other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investments of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement on Sources and Application of Funds for Expenditure other than on Revenue Account
Statement No. 13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
	Annexure:
	A. Details of exclusion of Accounts during the year
	B. Statement of Periodical/Other adjustments
	C. Statement of Major Head-wise Receipts booked under Minor head 800-Other Receipts
	D. Statement of Major Head-wise expenditure booked under Minor head 800-Other Expenditure
	E. Statement of Drawal of fund, contribution uploaded and closing balance
	F. Inoperative Reserve Funds
	G. Table showing short transfer to SDRF
	H. Rush of Expenditure
VOLUME II	
Part I	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement on Loans and Advances given by the Government
Statement No. 19	Detailed Statement of Investments
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No. 22	Detailed Statement on Investments of Earmarked Balances

PART II -Appendices	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-aid/Assistance given by the Government (Institution wise and Scheme wise)
IV	Details of Externally Aided Projects
V	Plan Scheme expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
VI	Direct transfer of Central Scheme funds to implementing agencies in the State
VII	Acceptance and Reconciliation of balances
VIII	Financial results of Irrigation Schemes
IX	Commitments of the Government – List of Incomplete Capital Works
X	Maintenance expenditure with segregation of salary and non-salary portion
XI	Major Policy decisions of the Government during the year or new schemes proposed in the Budget
XII	Committed Liabilities of the Government
XIII	Re-organisation of the States – Items for which allocation of balances between/among the States has not been finalised

Appendix-1.1
(Reference: Page 1)

Part-C: Methodology adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the XIV FC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Governments in Medium Term Fiscal Plan (MTFP) required to be laid in the legislature under the FRBM Act (**Para 1.2**) have been used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the current year. Assuming that Gross State Domestic Product (GSDP)¹ is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for tax revenues, non-tax revenues, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The GSDP figures (at current prices) taken from Directorate of Economics and Statistics, Assam have been used in estimating these percentages and buoyancy ratios.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter I and basis for their calculation

Terms	Basis of calculation
1	2
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as per cent to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments

¹ GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production.

1	2
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Core Public and Merit Goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of our rights, pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Debt Sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Sufficiency of Non-Debt Receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net Availability of Borrowed Fund	Net availability of borrowed fund is defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit, which is an outcome of the fiscal transactions of the State during the course of the year.
Primary Expenditure	Primary expenditure of the State defined as the total expenditure net of interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

Appendix-1.1
(Reference: Page 1)

Part D: State Profile

A: General Data

Sl No.	Particulars	Figures State	
1	Area	78,438 sq Km	
2	Population as per 2011 census	3.12 crore	
3	Density of Population (2011) (All India Average = 382 persons per sq km)	398	
4	Population below poverty line (2011-12) (All India Average = 29.5%)	40.9%	
5	Literacy (2011) (All India Average = 72.99%)	72.19%	
6	Infant Mortality (per 1000 live births) (All India Average = 39 per 1000 live births)	49	
7	Life Expectancy at Birth (All India Average = 67.5 years)	62.7 years	
8	Gini Coefficient λ		
	(a) Rural (All India = 0.29)	0.24	
	(b) Urban (All India = 0.38)	0.32	
9	Population Growth (2001 to 2011) India = 17.64%	16.93%	
10	Gross State Domestic Product (GSDP) 2015-16	₹ 2,24,234 crore	
11	Per capita GSDP CAGR (2006-07 to 2015-16)	Special Category States (SCS)	14.85
		Assam	13.40
12	GSDP CAGR (2006-07 to 2015-16)	SCS	16.26
		Assam	14.81
13	Population Growth (2006 to 2015)	SCS	11.58
		Assam	11.75

Sources:

- i) Sl. No. 1, 2, 3, 5 & 9: Census of India, 2011;
- ii) Sl. No. 4: Report of the Expert Group (Rangarajan) to Review the Methodology for measurement of Poverty, Planning Commission (now NITI Ayog);
- iii) Sl. No. 6: SRS Bulletin of September 2014;
- iv) Sl. No. 7: Economic Survey 2015-16;
- v) Sl. No. 8: Gini Coefficient (Estimates of Planning Commission);
- vi) Sl. No. 10: Director of Economics and Statistics, Assam.
- vii) Sl. No. 11, 12 and 13: Census-2011, CSO data and Finance Accounts

□ It is measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

Appendix 1.1 (Concluded)

B: Financial Data

Particulars							
Sl No.	CAGR/Growth rate	CAGR				Growth rate	
		2006-07 to 2014-15		2011-12 to 2014-15		2014-15 to 2015-16	
		SCS	Assam	SCS	Assam	SCS	Assam
In per cent							
a	of Revenue Receipts	13.54	13.70	11.86	11.62	11.45	11.20
b	of Own Tax Revenue	15.47	13.29	11.17	7.35	19.80	6.94
c	of Non-Tax Revenue	5.62	3.31	(-) 0.75	(-) 5.58	(-) 18.75	13.59
d	of Total Expenditure	15.10	16.35	14.99	14.42	2.73	(-) 8.39
e	of Capital Expenditure	12.38	13.18	11.63	16.00	(-) 6.26	(-) 31.21
f	of Revenue Expenditure on Education	17.28	19.14	14.92	17.44	1.24	(-) 4.07
g	of Revenue Expenditure on Health	18.14	16.36	14.91	6.00	20.65	49.61
h	of Salary and Wages	16.86	18.19	12.53	14.77	5.19	5.21
i	of Pension	19.48	20.56	16.76	18.64	16.65	14.28

Source of data: State AsG and Finance Accounts

Appendix-1.2
(Reference: Paragraph 1.1.1)
Abstract of Receipts and Disbursements for the year 2015-16
Part-A

(₹ in crore)

Receipts			Disbursements						
2014-15		2015-16	2014-15		Non-Plan	Plan	Total	2015-16	
Section-A: Revenue									
38181.49	I-Revenue receipts		42457.70	39078.17	I- Revenue expenditure	27575.85	9435.56	37011.41	37011.41
9449.81	Tax revenue	10106.50		12921.60	General services	12584.62	71.41	12656.03	
2412.89	Non-tax revenue	2741.57		18087.74	Social Services	10937.48	6802.88	17740.36	
12283.71	State's share of Union Taxes	16784.88		11164.47	Education, Sports, Art and Culture	8534.94	2175.27	10710.21	
1490.95	Non-Plan Grants	3330.48		1909.32	Health and Family Welfare	1236.48	1619.31	2855.79	
12375.57	Grants for State Plan Schemes	8737.30		1880.73	Water Supply, Sanitation, Housing and Urban Development	606.26	1185.81	1792.07	
132.28	Grants for Special Plan Schemes	170.49		47.53	Information and Broadcasting	71.17	2.39	73.56	
36.28	Grants for Central and Centrally Sponsored Plan Schemes	586.48		566.69	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	-156.39	370.74	214.35	
				154.50	Labour and labour Welfare	72.20	4.06	76.26	
				2335.01	Social Welfare and Nutrition	541.43	1445.30	1986.73	
				29.49	Others	31.39	0.00	31.39	
				7075.33	Economic Services	3678.59	2561.27	6239.86	
				2088.08	Agriculture and Allied Activities	1115.54	551.49	1667.03	
				1654.83	Rural Development	282.40	1505.50	1787.90	
				151.40	Special Areas Programmes	-26.39	156.29	129.90	
				733.20	Irrigation and Flood Control	669.38	0.00	669.38	
				113.86	Energy	2.62	0.15	2.77	
				394.64	Industry and Minerals	251.77	68.67	320.44	
				1477.12	Transport	1298.47	106.41	1404.88	
				21.65	Science Technology and Environment	1.10	1.68	2.78	
				440.55	General Economic Services	83.70	171.08	254.78	
				993.50	Grants-in-aid and Contributions	375.16		375.16	
896.68	II-Revenue deficit carried over to Section-B			--	II-Revenue surplus carried over to Section-B				5446.28

**Appendix-1.2 (Contd.)
Part-B**

Receipts				Disbursements					
2014-15		2015-16	2014-15	Non-Plan	Plan	Total	2015-16		
Section-B: Others									
4527.99	III-Opening Cash balance including Permanent Advances and Cash Balance Investment	3467.13	--					--	
--	IV Miscellaneous Capital receipts	--	3912.27	-13.14	2,704.06	2,690.91	2,690.91		
			134.57	13.71	61.86	75.56			
			568.81	9.76	586.33	596.09			
			0	--	--	--			
			13.12	--	6.33	6.33			
			555.54	9.76	579.95	589.71			
			0	--	--	--			
			0.15	--	0.05	0.05			
			3208.89	-36.61	2055.87	2019.26			
			10.88	-1.41	19.71	18.30			
			379.63	0.91	237.50	238.41			
			1505.87	4.50	920.74	925.24			
			176.71	--	164.50	164.50			
			116.58	-47.42	14.92	-32.50			
			994.10	6.92	693.06	699.98			
			25.12	-0.11	5.44	5.33			
10.13	V-Recoveries of Loans and Advances	510.19	630.71	260.09	--	260.09	260.09		
--	From Power Projects	--	606.32	146.17	--	146.17			
6.90	From Government Servants	4.67	0.53	0.12	--	0.12			
3.23	From Others	505.52	23.86	113.80	--	113.80			
	VI-Revenue surplus brought down	5,446.28	896.68					--	

Appendix-1.2 (Concluded)

Receipts			Disbursements					
2014-15		2015-16	2014-15		Non-Plan	Plan	Total	2015-16
6145.46	VII-Public debt receipts		5497.99	3190.23	VII-Repayment of Public Debt			1968.90
4532.60	Internal debt other than ways and means Advances and overdraft	5447.50		1225.48	Internal debt other than Ways and Means Advances and Overdraft		1834.92	
1563.20	Transaction under Ways and Means Advances including Overdraft	--		1563.20	Transaction under Ways and Means Advances including Overdraft		--	
49.66	Loans and Advances from Central Government	50.49		401.55	Repayment of Loans and Advances to Central Government		133.98	
--	VIII-Inter State Settlement			--	VIII-Inter State Settlement			--
--	IX-Appropriation to Contingency Fund			--	IX-Appropriation to Contingency Fund			--
--	X-Amount transferred to Contingency Fund			--	X-Expenditure from Contingency Fund			--
17789.87	XI-Public Account receipts		15702.12	16376.43	XI-Public Account disbursements			15647.36
1631.33	Small Savings and Provident fund	1707.81		741.20	Small Savings and Provident Funds		847.67	
818.51	Reserve funds	476.71		0.00	Reserve Funds		0.00	
(-) 109.12	Suspense and Miscellaneous	(-) 3.37		(-) 17.20	Suspense and Miscellaneous		225.23	
5740.30	Remittance	4123.93		5710.04	Remittances		4171.59	
9708.85	Deposits and Advances	9397.04		9942.39	Deposits and Advances		10402.87	
--	XII-Closing overdraft from Reserve Bank of India			3467.13	XII-Closing cash balance			10056.46
				-	Cash in Treasuries and Local Remittances		-	
				(-)1652.59	Deposits with Reserve Bank		(-) 816.18	
				6.64	Departmental Cash Balance including permanent Advances		7.47	
				2004.71	Cash Balance Investment		7510.11	
				3108.37	Investment of Earmarked funds		3355.06	
67551.62	Total		73081.41	67551.62	Total			73081.41

Appendix-1.3
(Reference: Paragraphs 1.3, 1.3.1, 1.6.2 & 1.9.2)
Time Series Data on State Government Finances

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part A: Receipts					
1. Revenue Receipts	27455 (68)	30691 (69)	32213 (67)	38181 (63)	42457(66)
(i) Tax Revenue	7638 (28)	8250 (27)	8995 (28)	9450 (25)	10106(24)
<i>Taxes on Agricultural Income</i>	83 (1)	82 (1)	90 (1)	51	32
<i>Taxes on Sales, Trade etc.</i>	5694 (75)	6223 (75)	6848 (76)	7351 (78)	7494(74)
<i>Taxes and duties on Electricity</i>	37	42 (1)	41	44	48
<i>State Excise</i>	503 (7)	568 (7)	610 (7)	665 (7)	808(8)
<i>Taxes on vehicles</i>	294 (4)	328 (4)	351 (4)	365 (4)	443(4)
<i>Stamps and Registration fees</i>	175 (2)	252 (3)	252(3)	189 (2)	225(2)
<i>Land Revenue</i>	140 (2)	146 (2)	156 (2)	142 (2)	229(2)
<i>Other Taxes</i>	712 (9)	609 (7)	647 (7)	643 (7)	827(8)
(ii) Non Tax Revenue	2867 (10)	2474 (8)	2705 (8)	2413 (6)	2741(6)
(iii) State's share in Union taxes and duties	9283 (34)	10601 (35)	11575 (36)	12283 (32)	16785(40)
(iv) Grants in aid from Government of India	7667 (28)	9366 (30)	8938 (28)	14035 (37)	12825(30)
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	21	7	6	10	510
4. Total revenue and Non debt capital receipts (1+2+3)	27476	30698	32219	38191	42967
5. Public Debt Receipts	952 (2)	1388 (3)	1196 (2)	4582 (8)	5498(9)
<i>Internal Debt (excluding Ways and Means Advance and Overdraft)</i>	922	1349	1147	4532	5448
<i>Net transactions under Ways and Means Advance and Overdraft</i>	--	--	--	--	--
<i>Loans and Advances from Government of India</i>	30	39	49	50	50
6. Total receipts in the Consolidated Fund (4+5)	28428	32086	33415	42773	48465
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	12176 (30)	12138 (28)	14948 (31)	17790 (29)	15702(24)
9. Total receipts of the State (6+7+8)	40604	44224	48363	60563	64167
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	26528 (64)	29137 (65)	31990 (64)	39078 (63)	37011(93)
<i>Plan</i>	6487 (24)	6495 (22)	7028 (22)	9391 (24)	9435(25)
<i>Non Plan</i>	20041 (76)	22642 (78)	24962 (78)	29687 (76)	27576(75)
General Services (including interest payments)	9743	10570	10928	12922	12656
Social Services	11466	12618	14850	18088	17740
Economic Services	4663	5209	5836	7075	6240
Grants-in-aid and contributions	656	740	376	993	375
11. Capital Expenditure	2506 (6)	2617 (6)	3189 (6)	3912 (6)	2691(7)
<i>Plan</i>	2431 (97)	2545 (97)	3088 (97)	3827(98)	-13*(-0.48)
<i>Non Plan</i>	75 (3)	72 (3)	101 (3)	85(2)	2704(100.48)
General Services	68	102	126	134	76
Social Services	162	176	194	569	596
Economic Services	2276	2339	2869	3209	2019
12. Disbursement of Loans and Advances	88	461 (1)	822 (2)	631 (1)	260(1)
13. Total (10+11+12)	29122	32215	36001	43621	39962

*Negative figure is due to recoveries of overpayments

Appendix-1.3 (Contd.)

	2011-12	2012-13	2013-14	2014-15	2015-16
14. Repayment of Public Debt	1146 (3)	1533 (3)	1177 (2)	1627 (3)	1969(3)
Internal Debt (excluding Ways and Means Advances and Overdraft)	1021	1407	1015	1225	1835
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	125	126	162	402	134
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	30268	33748	37178	45248	41931
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	11070 (27)	11228 (25)	13277 (26)	16376 (27)	15647(27)
19. Total disbursement by the state (16+17+18)	41338	44976	50455	61624	57578
Part C: Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 927	(+) 1554	(+) 223	(-) 897	(+) 5446
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-) 1646	(-) 1517	(-) 3782	(-) 5430	(+) 3005
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 428	(+) 598	(-) 1584	(-) 3096	5623
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	2074	2115	2198	2334	2618
24. Financial Assistance to local bodies etc.	2117	3425	4213	2716	1664
25. Ways and Means Advances/ Overdraft availed (days)					
i) Ways and Means Advances availed (days)	--	--	--	1563.20 (31)	--
ii) Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/overdraft	--	--	--	4.52	--
27. Gross State Domestic Product (GSDP) ♦	143175	156864	177745	198098	224234
28. Outstanding fiscal liabilities (year end) including interest	33571	35012	36574	40846	45027
29. Outstanding guarantees (year end)	259	114	90	143	143
30. Maximum amount guaranteed (year end)	652	597	582	582	482
31. Number of incomplete projects	348	69	109	62	127
32. Capital blocked in incomplete projects (₹ in crore)	669	316	385	409	304
Part E: Fiscal Health Indicators					
I. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	5.33	5.26	5.06	4.77	4.51
Own Non-Tax Revenue/GSDP	2.00	1.58	1.52	1.22	1.22
Central Transfers/GSDP	11.84	12.73	11.54	13.29	13.20
II. Expenditure Management (in per cent)					
Total Expenditure/GSDP	20.34	20.54	20.25	22.02	17.82
Total Expenditure/Revenue Receipts	106.07	104.97	111.76	114.25	94.12
Revenue Expenditure/Total Expenditure	91.09	90.45	88.86	89.59	92.62

Appendix-1.3 (Concluded)

	2011-12	2012-13	2013-14	2014-15	2015-16
Expenditure on Social Services/Total Expenditure	39.93	39.71	41.79	42.77	45.88
Expenditure on Economic Services/Total Expenditure	23.83	23.43	24.18	23.58	20.67
Capital Expenditure/Total Expenditure	8.61	8.12	8.86	8.97	6.73
Capital Expenditure on Social and Economic Services/Total Expenditure	8.37	7.81	8.51	8.66	6.54
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (surplus)/GSDP	(+) 0.65	(+) 0.99	(+) 0.13	(-) 0.45	2.43
Fiscal Deficit (surplus)/GSDP	(-) 1.15	(-) 0.97	(-) 2.13	(-) 2.74	1.34
Primary Deficit (surplus)/GSDP	(+) 0.30	(+) 0.38	(-) 0.89	(-) 1.56	2.51
Revenue Deficit/Fiscal Deficit	*	*	*	16.52	*
Primary Revenue Balance/GSDP	2.11	2.34	1.37	0.73	3.82
IV. Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	22.00	20.97	19.34	19.44	18.91
Fiscal Liabilities/RR	114.72	107.19	106.71	100.86	99.89
Primary Deficit <i>vis-à-vis</i> quantum spread	**	**	(-) 0.55	(-) 0.91	**
Debt Redemption (Principal + Interest)/Total Debt Receipts	295.48	227.16	238.55	72.94	71.70
V. Other Fiscal Health Indicators					
Return on Investment (in per cent)	0.62	0.53	0.53	0.68	2.91
Balance from Current Revenue (₹ in crore)	(+) 842	(+) 239	(-) 863	(-) 3913	(+) 5,543
Financial Assets/Liabilities	1.20	1.24	1.23	1.18	1.30

Note: Figures in brackets represent percentages (rounded) to total of each sub heading

* There was Revenue surplus

** There was Primary surplus

† GSDP figures at current prices (Base year 2011-12) were obtained from Directorate of Economics and Statistics.

Appendix-1.4

(Reference: Paragraph 1.7.3)

Statement showing impact of Government Policies in the State

(Details of infrastructure and development in the State during 2014-15 and 2015-16)

Sl No.	Description	Unit	Year	
			2014-15 [@]	2015-16
1	2	3	4	5
1.	Education			
(a)	Schools			
	(i) Lower Primary	Number	40017	40002
	(ii) Upper Primary	Number	7775	7812
	(iii) High/Post Basic [§]	Number	2902	2902
	(iv) Higher Secondary [§]	Number	645	646
(b)	Enrollment in schools			
	(i) Lower Primary	In lakh	31.84	28.61
	(ii) Upper Primary	In lakh	9.35	8.67
(c)	Literacy	Percentage	72.19	72.19
(d)	Colleges			
	(i) Government Colleges	Number	5	5
	(ii) Provincialised Colleges	Number	295	295
	(iii) Venture Colleges	Number	43	43
(e)	Universities			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	6	6
2.	Technical Education			
(a)	Engineering Colleges (Govt.)	Number	2	2
(b)	Engineering Colleges (Society mode)	Number	2	2
(c)	Polytechnics	Number	10	10
(d)	Junior Technical School	Number	1	1
(e)	National Institute of Technology	Number	1	1
(f)	Indian Institute of Technology	Number	1	1
3.	Health			
(i)	Allopathic Dispensaries	Number	242	242
(ii)	Primary Health Centres	Number	205	205
(iii)	Ayurvedic Colleges	Number	1	1
(iv)	Medical Colleges	Number	6	6
(v)	Dental Colleges	Number	1	1
(vi)	Infant Mortality	No. per thousand	54	49
(vii)	Civil Hospitals	Number	26	26
(viii)	Sub-Divisional Hospitals	Number	13	14
(ix)	Homeopathic Colleges	Number	3	3
4.	Animal Health			
(i)	Veterinary Dispensaries	Number	451	451
(ii)	Polyclinics	Number	1	1
(iii)	Veterinary Hospitals	Number	28	28

Appendix-1.4 (Concluded)

1	2	3	4	5	
5.	Power				
(i)	Generation	Million Kwh	1895	1851	
(ii)	Purchased	Million Kwh	7363	8188	
(iii)	Consumption	Million Kwh	5485	6199	
(iv)	Rural Electrification [#]	Per cent	99.22	58.47	
6.	Roads/Communication				
(i)	Villages connected with roads	Number	15217	15688	
(ii)	Motorable Roads	Km	42124	42351	
7.	Irrigation				
	Irrigation potential	Lakh Hectares	7.58	7.83	
8.	Railway lines				
(i)	Meter Gauge	Length in Km	704	379	
(ii)	Broad Gauge	Length in Km	1764	2092	
9.	Agriculture				
(i)	Agriculture Production (Rice)	In lakh tonnes	52.23	53.86*	
(ii)	Productivity of Rice	MT/Hectare	2.120	2.125*	
10.	Per Capita Income at current prices (Base year 2011-12)		In Rupees	54618	69442

Source: Information furnished by the Departments and Economic Survey (2015-16) of Government of Assam;

@ Figures for 2014-15 were modified at the instance of respective departments;

\$Excludes six schedule areas;

*Anticipated figures;

#Against the sanctioned villages.

Appendix-1.5 (Reference: Paragraph 1.9.1)

Summarised Financial Position of the Government of Assam as on 31 March 2016

(₹ in crore)

As on 31 March 2015	Liabilities		As on 31 March 2016
21186.60		Internal Debt	24799.19
	11777.45	Market Loans bearing interest	13,674.19
	--	Market Loans not bearing interest	0.01
	0.21	Loans from LIC	0.09
	4.77	Loans from General Insurance Corporation of India	3.26
	957.00	Loans from NABARD	1,161.83
	0.08	Compensation and other Bonds	0.08
	--	Loans from NCDC	--
	--	Loans from other Institutions	--
	--	Ways and Means Advances	--
	8447.09	Special Securities issued to National Small Savings Fund of the Central Government	9,959.73
	--	Other Loans	--
1591.65		Loans and Advances from Central Government	1508.16
	0.25	Pre 1984-85 Loans	0.25
	87.38	Non-Plan Loans	87.38
	1442.38	Loans for State Plan Schemes	1358.89
	0.08	Loans for Central Plan Schemes	0.08
	--	Loans for Centrally Sponsored Plan Schemes	--
	61.56	Loans for Special Plan Schemes	61.56
	--	Ways and Means Advances	--
8522.73		Small Savings, Provident Funds, etc.	9382.87
2767.62		Deposits	1799.79
4442.93		Reserve Funds	4919.64
50.00		Contingency Fund	50.00
7041.42		Surplus on Government Account	12487.72
	(-) 896.69	Deficit of current year	--
	--	Current year's surplus	5546.28
	--	Add: Miscellaneous Government Account	--
	7938.11	Add: Accumulated surplus up to 31 March 2015	6941.44
--		Overdraft with Reserve Bank of India	--
45602.95		Total	54947.37
As on 31 March 2015	Assets		As on 31 March 2016
32812.97		Gross Capital Outlay on Fixed Assets	35540.51
	2403.90	Investments in shares of Companies, Corporations etc.	2404.37
	30409.07	Other Capital Outlay	33136.14
4943.62		Loans and Advances	4693.52
	3621.12	Loans for Power Project	3767.29
	1316.05	Other Development loans	924.34
	6.45	Loans to Government Servants and Miscellaneous loans	1.89
3059.71		Civil Advances	3059.71
444.40		Remittance Balances	492.07
875.12		Suspense and Miscellaneous Balances	1105.10
3467.13		Closing Cash-Balances	10056.46
	6.64	Departmental Cash Balances including Permanent Advances	7.47
	2004.71	Cash Balance Investments	7510.11
	(-) 1652.59	Deposit with Reserve Bank of India	(-) 816.18
	3108.37	Investment of Earmarked Funds	3355.06
45602.95		Total	54947.37

Explanatory Notes to Appendices 1.2, 1.3 and 1.5: The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.

Appendix-2.1
(Reference: Paragraph 2.2.2)
Statement of various grants/appropriations where savings were more than ₹ 10 crore each and more than 20 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1	2	3	4	5	6
1	1	State Legislature (Revenue Voted) (Capital Voted)	70.13 69.13	19.64 59.05	28 85
2	3	Administration of Justice (Revenue Voted)	356.83	196.34	55
3	5	Sale Tax and Other Taxes (Revenue Voted)	150.75	55.68	37
4	6	Land Revenue & Land Ceiling (Revenue Voted)	280.55	109.58	39
5	7	Stamps and Registration (Revenue Voted)	30.68	12.50	41
6	8	Excise and Prohibition (Revenue Voted)	58.46	17.03	29
7	9	Transport Services (Revenue Voted) (Capital Voted)	234.69 182.32	71.94 181.60	31 100
8	11	Secretariat & Attached Offices (Revenue Voted) (Capital Voted)	1,343.88 104.70	910.96 104.70	68 100
9	12	District Administration (Revenue Voted)	185.15	41.84	23
10	13	Treasury and Accounts Administration (Revenue Voted)	92.24	43.51	47
11	14	Police (Revenue Voted) (Capital Voted)	3,424.10 162.15	966.20 162.15	28 100
12	16	Stationery and Printing (Revenue Voted)	53.89	36.10	67
13	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	196.39 555.85	75.35 481.48	38 87
14	18	Fire Services (Revenue Voted)	135.72	40.68	30
15	19	Vigilance Commission and Others (Revenue Voted)	259.84	171.65	66
16	23	Pension and Other Retirement Benefits (Charged Voted)	10.85	10.85	100
17	25	Miscellaneous General Services (Revenue Voted)	405.64	829.07	204
18	26	Education (Higher Education) (Revenue Voted)	2,164.95	923.23	43
19	27	Art & Culture (Revenue Voted)	158.09	128.73	81
20	29	Medical and Public Health (Revenue Voted) (Charged Voted)	4,046.82 19.49	1,383.89 19.49	34 100
21	30	Water Supply and Sanitation (Capital Voted)	2,146.33	1,689.94	79
22	31	Urban Development (Town & Country Planning) (Revenue Voted)	283.05	258.87	91

Appendix – 2.1 (Contd...)

1	2	3	4	5	6
23	32	Housing Schemes (Revenue Voted)	10.64	10.64	100
24	33	Residential Buildings (Capital Voted)	46.74	33.78	72
25	34	Urban Development (Revenue Voted)	128.64	119.30	93
26	35	Information and Publicity (Revenue Voted)	87.17	20.44	23
27	36	Labour & Employment (Revenue Voted)	285.24	207.52	73
28	37	Food Storage, Warehousing and Civil Supplies (Revenue Voted)	316.52	232.74	74
29	38	Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes (Revenue Voted)	1,541.40	1,449.51	94
30	39	Social Security, Welfare & Nutrition (Revenue Voted)	2,052.55	634.16	31
31	40	Sainik Welfare and Other Relief Programmes etc (Revenue Voted)	70.72	20.31	29
32	41	Natural Calamities (Revenue Voted)	2,173.96	1,744.02	80
33	42	Social Services (Revenue Voted)	361.22	206.05	57
34	43	Co-operation (Revenue Voted)	125.76	46.33	37
35	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	63.26 962.89	61.94 742.35	98 77
36	45	Census, Surveys & Statistics (Revenue Voted)	61.07	34.63	57
37	48	Agriculture (Revenue Voted) (Capital Voted)	1,586.51 138.26	1,009.93 138.26	64 100
38	49	Irrigation (Revenue Voted) (Capital Voted)	547.89 984.80	179.07 833.04	33 85
39	50	Other Special Areas Programmes (Revenue Voted) (Capital Voted)	68.40 117.20	93.20 113.79	136 97
40	51	Soil and Water Conservation (Revenue Voted)	205.10	172.91	84
41	52	Animal Husbandry (Revenue Voted) (Capital Voted)	346.32 68.27	189.65 54.49	55 80
42	53	Dairy Development (Revenue Voted)	56.85	54.05	95
43	54	Fisheries (Revenue Voted)	99.80	72.24	72
44	55	Forestry & Wild Life (Revenue Voted)	605.33	303.86	50
45	56	Rural Development (Panchayat) (Revenue Voted)	1,246.97	884.99	71
46	57	Rural Development (Revenue Voted)	3,278.80	835.88	25
47	58	Industries (Revenue Voted) (Capital Voted)	150.76 236.14	130.93 167.76	87 71

Appendix – 2.1 (Concluded)

1	2	3	4	5	6
48	59	Handloom, Textile and Sericulture (Revenue Voted)	427.81	263.17	62
49	60	Cottage Industries (Revenue Voted)	94.64	68.02	72
50	62	Power (Electricity) (Revenue Voted) (Capital Voted)	118.58 1,115.16	111.88 804.49	94 72
51	63	Water Resources (Revenue Voted) (Capital Voted)	291.79 1,718.22	101.36 1,534.98	35 89
52	64	Roads & Bridges (Capital Voted)	2,170.76	1,649.89	76
53	65	Tourism (Revenue Voted) (Capital Voted)	81.89 46.93	78.94 46.66	96 99
54	66	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1,376.19	1,001.03	73
55	67	Horticulture (Revenue Voted)	106.71	65.24	61
56	Appropriatio	Public Debt and Servicing of Debt (Capital Charged)	4,390.40	2,421.50	55
57	69	Scientific Services and Research (Revenue Voted)	35.52	32.55	92
58	71	Education (Elementary Secondary etc.) (Revenue Voted)	10,939.44	2,834.12	26
59	72	Relief and Rehabilitation (Revenue Voted)	70.02	53.01	76
60	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	42.98 442.91	40.24 332.83	94 75
61	74	Sports & Youth Services (Revenue Voted)	218.43	183.61	84
62	75	Information Technology (Capital Voted)	78.99	75.82	96
63	76	Hill Areas Department (KAAC) (Revenue Voted)	880.70	220.73	25
64	78	Welfare of Plain Tribes & Backward Classes(Bodoland Territorial council) (Capital Voted)	370.07	123.15	33
Total			60,225.99	31,843.04	53

Appendix-2.2

(Reference: Paragraph 2.2.2)

Statement showing list of grants with savings of ₹ 50 crore and above

(₹ in crore)

Sl No.	No. and Name of the Grant	Original	Supple-mentary	Total	Actual Expenditure	Savings
1	2	3	4	5	6	7
Revenue-Voted						
1	3 - Administration of Justice	337.59	19.24	356.83	160.49	196.34
2	5 – Sales Tax and Other Taxes	137.60	13.14	150.74	95.06	55.68
3	6 - Land Revenue & Land Ceiling	239.55	41.00	280.55	170.97	109.58
4	9 – Transport Services	222.17	12.52	234.69	162.75	71.94
5	11 - Secretariat & Attached Offices	1,141.49	202.39	1,343.88	432.92	910.96
6	14 - Police	3,266.09	158.01	3,424.10	2,457.90	966.20
7	17 –Administration and Functional Buildings	193.25	3.14	196.39	121.04	75.35
8	19 - Vigilance Commission and Others	250.77	9.07	259.84	88.19	171.65
9	23 –Pension and Other Retirement Benefits	6,180.52	100.00	6,280.52	5,972.99	307.53
10	25 – Miscellaneous General Services	5.64	400.00	405.64	(-) 423.42	829.06
11	26 - Education (Higher Education)	2,076.96	87.99	2,164.95	1,241.72	923.23
12	27 - Art and Culture	132.64	25.45	158.09	29.35	128.74
13	29 - Medical & Public Health	2,914.83	1,131.98	4,046.81	2,662.92	1,383.89
14	31 - Urban Development (Town & Country Planning)	134.80	148.25	283.05	24.18	258.87
15	34 - Urban Development (Municipal Administration Department)	120.68	7.96	128.64	9.35	119.29
16	36 - Labour & Employment	251.50	33.74	285.24	77.72	207.52
17	37 - Food Storage, Warehousing and Civil Supplies	182.99	133.53	316.52	83.78	232.74
18	38 - Welfare of SC/STs & OBCs .	1,319.62	221.78	1,541.40	91.88	1,449.52
19	39 - Social Security, Welfare & Nutrition	1,658.21	394.33	2,052.54	1,418.39	634.15
20	41 - Natural Calamities	728.04	1,445.92	2,173.96	429.94	1,744.02
21	42 - Social Services	311.63	49.59	361.22	155.17	206.05
22	44 - North Eastern Council Schemes	63.25	-	63.25	1.31	61.94
23	48 - Agriculture	1,459.62	126.89	1,586.51	576.58	1,009.93
24	49 - Irrigation	544.21	3.68	547.89	368.83	179.06
25	50 - Other Special Areas Programmes	55.16	13.24	68.40	(-)24.80	93.20
26	51 - Soil and water Conservation	205.09	-	205.09	32.18	172.91
27	52 - Animal Husbandry	331.14	15.18	346.32	156.67	189.65
28	53 – Dairy Development	49.11	7.75	56.86	2.80	54.06
29	54 – Fisheries	99.66	0.14	99.80	27.56	72.24
30	55 - Forestry & Wild Life	569.66	35.68	605.34	301.48	303.86
31	56 - Rural Development (Panchayat)	1,238.36	8.61	1,246.97	361.98	884.99
32	57 - Rural Development	3,266.64	12.16	3,278.80	2,442.92	835.88
33	58 – Industries	148.76	2.00	150.76	19.82	130.94
34	59 - Sericulture & Weaving	352.49	75.32	427.81	164.65	263.16
35	60 – Cottage Industries	87.91	6.72	94.63	26.62	68.01
36	62 – Power (Electricity)	118.58	-	118.58	6.69	111.89
37	63 – Water Resources	290.64	1.15	291.79	190.45	101.34
38	64 - Roads and Bridges	1,362.19	100.00	1,462.19	1,203.20	258.99
39	66 - Compensation & Assignment to Local Bodies and Panchayati Raj Institutions	518.32	857.87	1,376.19	375.16	1,001.03
40	67 – Horticulture	75.71	31.00	106.71	41.47	65.24
41	71 - Education (Elementary, Secondary etc.)	10,650.39	289.05	10,939.44	8,105.31	2,834.13
42	72 – Relief and Rehabilitation	70.02	-	70.02	17.01	53.01
43	74 - Sports and Youth Services	208.89	9.53	218.42	34.82	183.60
44	76 - Hill Areas Department (KAAC)	873.61	7.08	880.69	659.97	220.72

Appendix-2.2 (Concluded)

1	2	3	4	5	6	7
45	77 - Hill Area Department (NCHAC)	432.67	1.81	434.48	372.98	61.50
46	78 - Welfare of Plains Tribes & Backward Classes (BTC)	1,871.89	55.06	1,926.95	1,700.34	226.61
Revenue-Charged						
47	<i>Appropriation: Public Debt and Servicing of Debt</i>	2,769.41	200.18	2,969.59	2,775.91	193.68
Capital-Voted						
48	9 - Transport Services	181.80	0.52	182.32	0.72	181.60
49	11 - Secretariat & Attached Offices	104.70	-	104.70	-	104.70
50	14 - Police	162.15	-	162.15	-	162.15
51	17 - Administrative & Functional Buildings	508.20	47.65	555.85	74.37	481.48
52	30 - Water Supply & Sanitation	1,529.14	617.19	2,146.33	456.39	1,689.94
53	44 - North Eastern Council Schemes	797.61	165.28	962.89	220.54	742.35
54	49 - Irrigation	981.99	2.81	984.80	151.76	833.04
55	50 - Other Special Areas Programmes	117.00	0.20	117.20	3.41	113.79
56	52 Animal Husbandry	66.04	2.23	68.27	13.78	54.49
57	58 - Industries	89.81	146.33	236.14	68.37	167.77
58	62 - Power (Electricity)	1,115.16	-	1,115.16	310.67	804.49
59	63 - Water Resources	1,608.54	109.68	1,718.22	183.24	1,534.98
60	64 - Roads & Bridges	1,774.97	395.79	2,170.76	520.87	1,649.89
61	73 - Urban Development (Guwahati Development department)	389.50	53.41	442.91	110.08	332.83
62	75 - Information Technology	78.99	-	78.99	3.17	75.82
63	78 - Welfare of Plain Tribes & Backward Classes (Bodoland) Territorial Council)	139.55	230.52	370.06	246.91	123.05
Capital Charged						
64	<i>Appropriation: Public Debt and Servicing of Debt</i>	4,390.40	-	4,390.40	1,968.90	2,421.50
Total		63,555.50	8,270.74	71,826.23	39,738.38	32,087.75

Appendix-2.3

(Reference: Paragraph 2.2.3)

Statement of various grants/appropriations where excess expenditure was more than ₹ one crore in each case and also more than 20 per cent of the total provision

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Total Expenditure	Excess Expenditure	Percentage of Excess Expenditure
1	76	Hill Areas Department (Karbi Anglong Autonomous Council)				
		Capital Voted	327.08	448.70	121.62	37
2	77	Hill Areas Department (North Cachar Hills Autonomous Council)				
		Capital Voted	50.44	102.06	51.62	102
Total			377.52	550.76	173.24	46

Appendix-2.4
(Reference: Paragraph 2.2.4)
Statement showing expenditure without provision

			(₹ in crore)
Sl No.	Grant No./Appropriation-Major Head of Accounts-Sub-Head-Detailed Head		Expenditure without provision
1	2		3
1	17-4059-01-101	Construction of General Pool Accommodation	2.51
2	30-2215-799-0291	Miscellaneous Public Works Advances, General	145.43
3	30-4215-102-969	World Bank Assistance Rural water Supply, State Share, General	20.08
4	41-2245-193-911	Sixth Schedule (Pt. I) Areas	0.20
5	44-4552-212-2790	Metalling & Black Topping of Road Barhajan Sadang via Nahoroni Road Sukanguri LP School, Tinsukia	0.16
6	44-4552-212-4322	Construction of RCC Bridge No. 1/2, 4/1 on Old A.T. Road, Khowang in Dibrugarh District (NLCPR)	0.50
7	44-4552-212-4323	Construction of Road from Rangamati to Kaligaon between Jonaram Chalaka to Alachawakar	0.17
8	44-4552-212-4426	Widening & Strengthening of Lahowal-Bordubi Tinsukia Road (L.B.T. Road) in Tinsukia District	0.60
9	44-4552-212-4427	Improvement of Nagininora Jaioli Road from Ch. 8.346 K.M. including conversion of SPT Br. To RCC Bridge	0.44
10	44-4552-212-4565	Construction and widening of Road from Khowang Chariali to Chenimari in Dibrugarh	0.71
11	44-4552-212-4573	Construction of Namati to Sukani Road in Dibrugarh District	0.26
12	44-4552-212-4822	Construction of RCC Bridge No. 13/1, 13/2, 20/2 on Mahbandha Road in Jorhat District	0.45
13	55-4406-070-0121	Communication and Buildings	1.11
14	62-4801-800-4168	Externally Aided Project (ADB)	164.30
15	64-3054-799-0291	Miscellaneous Public Works Advances	494.68
16	64-5054-337-3805-732	Construction of Road from Kachari Pathar to Puali Pathat & Construction of Sensua Ali	0.66
17	<i>Appropriation-2049-123-6737</i>	Interest on special securities issue to NSSF of the Centre by State Govt.	<i>11.34</i>
18	70-3451-102-584	North Cachar Hill Autonomous Council (NCHAC), Sixth Schedule (Pt. I) Areas	1.21
19	76-2402-102-0122-602	Nature Conservation, Sixth Schedule (Pt. I) Areas	0.47
20	76-2402-102-0122-603	Building and Approach Road, Sixth Schedule (Pt. I) Areas	2.98
21	76-2402-102-0122-1136	Bamboo Plantation/Regeneration Sixth Schedule (Pt. I) Areas	0.63
22	76-2402-102-0122-1144	Terracing with water Distribution/ Sixth Schedule (Pt. I). Areas	0.96
23	76-2402-103-1143	Land Improvement, Sixth Schedule (Pt. I) Areas	0.41
24	76-2402-103-1144	Building, Sixth Schedule (Pt. I) Areas	0.33
25	76-2406-070-0121	Terracing with water Distribution/Harvesting, Sixth Schedule (Pt. I) Areas	4.01
26	76-2406-070-1230	Roads and Bridges, Sixth Schedule (Pt. I) Areas	1.16
27	76-2406-070-1669	Public Garden, Sixth Schedule (Pt. I) Areas	0.82
28	76-2406-070-5201	Roads Communication, Sixth Schedule (Pt. I) Areas	0.23
29	76-2406-070-5545	Infrastructure Development, Sixth Schedule (Pt. I) Areas	4.31
30	76-2406-101-1240	Amenities to Forest Staff & Labourer, Sixth Schedule (Pt. I) Areas	0.59
31	76-2406-800-0708	Other Expenditure, Sixth Schedule (Pt. I) Areas	0.72
32	76-2406-800-02-112	Public Garden, Sixth Schedule (Pt. I) Areas	1.02

Appendix-2.4 (Concluded)

1	2	3
33	76-4059-101-0121-200 Amenities to Staff and Labourers, Sixth Schedule (Pt. I) Areas	5.20
34	76-4552-212-5348 Scheme under Non-lapsable Central Pool of Resource (NLCPR), Sixth Schedule (Pt. I) Areas	1.81
35	76-4552-222-0800-216 Minor Irrigation Scheme, Sixth Schedule (Pt. I) Areas	7.42
36	76-4552-222-2961 Longparpam MIS Scheme in Karbi Anglong, Sixth Schedule (Pt. I) Areas	5.05
37	76-5054-010-1963 Rural Road MNP, Sixth Schedule (Pt. I) Areas	7.62
38	76-5054-337-1536 Road works, Sixth Schedule (Pt. I) Areas	69.64
39	77-3451-800 Other expenditure, Sixth Schedule (Pt. I) Areas	0.30
40	77-4702-101-0160-851 Accelerated Irrigation Benefit Programme, Sixth Schedule (Pt. I) Areas	51.32
41	77-5054-04-337 Road Works, Sixth Schedule (Pt. I) Areas	30.53
42	78-2202-001-0172-053 Maintenance of Building, Sixth Schedule (Pt. I) Areas	5.72
43	78-2202-800-3952 Rastriya Madhyamik Shiksha, Sixth Schedule (Pt. I) Areas	5.91
44	78-2216-106-1881 Maintenance and Repairs, Sixth Schedule (Pt. I) Areas	0.22
45	78-2230-796-1727-966 Establishment of New ITIs, Kokrajhar, Sixth Schedule (Pt. I) Areas	0.49
46	78-3054-04-800 Other Expenditure, Sixth Schedule (Pt. I) Areas	2.93
47	78-4216-01-700-1501 Administration of Justice, Sixth Schedule (Pt. I) Areas	0.26
48	78-4702-796 Tribal Area Sub-Plan, Sixth Schedule (Pt. I) Areas	0.95
49	78-4702-800-0160-851 AIBP Programme (Central Assistance), Sixth Schedule (Pt. I) Areas	52.76
50	78-4711-01-800-0107 Assistance to Bodoland Autonomous Council, Sixth Schedule (Pt. I) Areas	11.38
Total		1,122.96

APPENDIX 2.5
(Reference: Paragraph 2.2.5)
Excess Expenditure of previous years requiring regularisation

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/Appropriation numbers	Amount of excess	State of consideration by Public Accounts Committee (PAC)
1	2	3	4	5
2002-03	5-Grants 6-Appropriations	Revenue Voted -2, 21, 23 and 49 Capital Voted -67 Revenue Charged -Head of State, 4, 6, 23, 49 Capital Charged -Public Debt and Servicing of Debt	1,618.86	Recommended for regularisation vide 117 th PAC Report placed before the House on 03-04-2008. Legislative approval is awaited.
2003-04	4-Grants 3-Appropriations	Revenue Voted -10, 19, and 66 Capital Voted -34 Revenue Charged -12 and 23 Capital Charged -Public Debt and Servicing of Debt	404.36	
2004-05	5-Grants 6-Appropriations	Revenue Voted -42 and 47 Capital Voted -31, 58 and 73 Revenue Charged -12, 14, 18, 36, 49 and 56	5.88	
2005-06	2-Grants 2-Appropriations	Revenue Voted -47 Capital Voted -67 Revenue Charged -6 and 14	2.45	C&AG's Report placed before the House on 10-03-2007. Not yet discussed by PAC.
2006-07	4-Grants 2-Appropriations	Revenue Voted -30 Capital Voted -54, 58 and 60 Revenue Charged -8 Capital Charged -12	80.61	C&AG's Report placed before the House on 03-03-2008. Not yet discussed by PAC.
2007-08	9-Grants 2-Appropriations	Revenue Voted -4, 40, 42 and 65 Capital Voted -31, 34, 59, 60 and 70 Revenue Charged -Head of State and 6	113.24	C&AG's Report placed before the House on 07-03-2009. Not yet discussed by PAC.
2008-09	6-Grants 2-Appropriations	Revenue Voted -4, 40 and 72 Capital Voted -60, 76 and 77 Revenue Charged -Head of State and 39	108.40	C&AG's Report placed before the House on 02-03-2010. Not yet discussed by PAC.
2009-10	3-Grants	Revenue Voted - 40 and 47 Capital Voted - 60	10.18	C&AG's Report placed before the House on 07-02-2011. Not yet discussed by PAC.
2010-11	1-Grant 1-Appropriation	Revenue Voted -40 Revenue Charged -15	4.27	C&AG's Report placed before the House on 30-03-2012. Not yet discussed by PAC.
2011-12	5-Grants 2-Appropriations	Revenue Voted -22, 23, 47 and 62 Capital Voted -78 Revenue Charged -12 Capital Charged -63	915.14	C&AG's Report placed before the House on 04-04-2013. Not yet discussed by PAC.
2012-13	4-Grants	Revenue Voted -13, 23 and 47 Capital Voted -78	1,195.61	C&AG's Report placed before the House on 04-08-2014. Not yet discussed by PAC.
2013-14	5-Grants	Revenue Voted -23, 40 and 64 Capital Voted -55 and 78	1,499.89	C&AG's Report placed before the House on 31-03-2015. Not yet discussed by PAC.
2014-15	5-grants 1-Appropriation	Revenue Voted -23 30 and 72 Capital Voted -55 and 78 Capital Charged - Public Debt and Servicing of Debt	3,801.63	C&AG's Report placed before the House on 18-07-2016. Not yet discussed by PAC.
Total			9,760.52	

Appendix-2.6
(Reference: Paragraph 2.2.7)
Cases where supplementary provision
(₹ 10 lakh or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	2	3	4	5	6
Revenue (Charged)					
1	3- Administration of Justice	43.05	37.62	5.43	3.63
2	29- Medical and Public Health	2.09	-	2.09	17.40
Total for Revenue (Charged)		45.15	37.62	7.52	21.03
Revenue (Voted)					
3	1- State Legislature	66.35	50.49	15.86	3.78
4	3- Administration of Justice	337.59	160.49	177.10	19.25
5	5- Sales Tax and Other Taxes	137.61	95.06	42.55	13.14
6	6- Land Revenue & Land Ceiling	239.55	170.97	68.58	41.01
7	9- Transport Services	222.17	162.75	59.42	12.52
8	11- Secretariat & Attached Offices	1,141.49	432.92	708.57	202.39
9	12- District Administration	183.49	143.31	40.18	1.66
10	14- Police	3,266.09	2,457.90	808.19	158.01
11	15- Jails	66.88	54.55	12.33	0.68
12	16- Stationery and Printing	34.22	17.79	16.43	19.67
13	17- Administrative and Functional Buildings	193.25	121.04	72.21	3.14
14	19-Vigilance Commission and Others	250.77	88.19	162.58	9.08
15	20- Civil Defence and Home Guards	194.14	175.70	18.44	1.58
16	22- Administrative Training	11.48	9.41	2.07	0.18
17	23- Pension and Other Retirement Benefits	6,180.52	5,972.99	207.53	100.00
18	26- Education (Higher)	2,076.96	1,241.72	835.24	87.99
19	27- Art & Culture	132.64	29.35	103.29	25.45
20	29- Medical and Public Health	2,914.83	2,662.92	251.91	1,131.98
21	31- Urban Development (Town & Country Planning)	134.80	24.18	110.62	148.25
22	34- Urban Development (Municipal Administration Department)	120.68	9.35	111.33	7.96
23	36- Labour and Employment	251.50	77.72	173.78	33.74
24	37- Food Storage, Warehousing & Civil Supplies	182.99	83.78	99.21	133.53
25	38- Welfare of Scheduled Caste/ Scheduled Tribes & Other Backward Classes etc.	1,319.62	91.89	1,227.73	221.78
26	39- Social Security, Welfare and Nutrition	1,658.21	1,418.39	239.82	394.33
27	40- Sainik Welfare and Other Relief Programmes etc.	65.53	50.41	15.12	5.19
28	41- Natural Calamity	728.04	429.94	298.10	1,445.92
29	42- Social Services	311.63	155.17	156.46	49.59
30	43- Co-operation	94.40	79.43	14.97	31.36
31	45- Census, Surveys and Statistics	60.90	26.44	34.46	0.17
32	48- Agriculture	1,459.62	576.58	883.04	126.89
33	49- Irrigation	544.21	368.83	175.38	3.68
34	50- Other Special Area Programmes	55.16	-24.80	79.96	13.24
35	52- Animal Husbandry	331.14	156.67	174.47	15.18

Appendix-2.6 (Concluded)

1	2	3	4	5	6
36	53- Dairy Development	49.11	2.80	46.31	7.75
37	54- Fisheries	99.66	27.55	72.11	0.14
38	55- Forestry and Wildlife	569.66	301.48	268.18	35.68
39	56- Rural Development (Panchayat)	1,238.36	361.98	876.38	8.61
40	57- Rural Development	3,266.64	2,442.92	823.72	12.16
41	58- Industries	148.76	19.82	128.94	2.00
42	59- Sericulture and Weaving	352.48	164.65	187.83	75.32
43	60- Cottage Industries	87.91	26.62	61.29	6.73
44	63- Water Resources	290.64	190.45	100.19	1.15
45	64- Roads and Bridges	1,362.19	1,203.20	158.99	100.00
46	65- Tourism	79.34	2.95	76.39	2.55
47	66- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	518.32	375.16	143.16	857.87
48	67- Horticulture	75.71	41.47	34.24	31.00
49	69- Scientific Services and research	29.52	2.97	26.55	6.00
50	71- Education (Elementary, Secondary etc.)	10,650.39	8,105.31	2,545.08	289.05
51	74- Sports and Youth Services	208.89	34.82	174.07	9.53
52	76- Hill Areas Department (KAAC)	873.61	659.97	213.64	7.08
53	77- Hill Areas Department (NCHAC)	432.67	372.98	59.69	1.81
54	78- Welfare of Plain Tribes & Backward Classes (BTC)	1,871.90	1,700.34	171.56	55.06
Total for Revenue (Voted)		47,174.22	33,608.97	13,565.25	5,971.81
A.	Total for Revenue (Charged + Voted)	47,219.36	33,646.59	13,572.77	5,992.84
Capital (Charged)					
NIL					
Capital (Voted)					
55	9- Transport Services	181.80	0.72	181.08	0.52
56	17- Administrative & Functional Buildings	508.20	74.38	433.82	47.65
57	30- Water Supply and Sanitation	1,529.14	456.39	1,072.75	617.19
58	44- North Eastern Council Schemes	7,976.61	220.54	7,756.07	165.28
59	48- Agriculture	125.92	--	125.92	12.34
60	49- Irrigation	981.99	151.76	830.23	2.81
61	50- Other Special Areas Programmes	117.00	3.41	113.59	0.20
62	52- Animal Husbandry	66.04	13.78	52.26	2.23
63	58- Industries	89.81	68.37	21.44	146.33
64	63- Water Resources	1,608.54	183.24	1,425.30	109.68
65	64- Roads & Bridges	1,774.97	520.87	1,254.10	395.79
66	65- Tourism	40.14	0.28	39.86	6.80
67	73- Urban Development (GAD)	389.50	110.08	279.42	53.41
68	78- Welfare of Plain Tribes & Backward Classes (BTC)	139.55	246.92	-107.37	230.52
Total for Capital (Voted)		15,529.21	2,050.74	13,478.47	1,790.75
B.	Total for Capital (Charged + Voted)	15,529.21	2,050.74	13,478.47	1,790.75
Grand Total (A+B)		62,748.57	35,697.33	27,051.24	7,783.59

Appendix-2.7
(Reference: Paragraph 2.2.8)
Excess re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description	Reappropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	14	2055	Police 800 Other Expenditure 0481 Expenditure in connection with General Election 697 Charges for conduct of Lok Sabha Election (NTA Voted)	92.10	(-)46.01
2	48	2401	Crop Husbandry II State Plan and Non Plan Schemes 109 Extension and Farmers Training 1081 Special Sub-Project (NAEP-III) (NTA Voted)	281.39	(-)131.99
3	58	6860	Loans for Consumer Industries II State Plan and Non Plan Schemes 60 Other Loans 3052 Loans to Corporation for Modernisation/Revitalisation (NTA Voted)	1000.00	(-)135.51
4	75	4859	Capital Outlay on Telecommunication and Electronics Industries II State Plan and Non Plan Schemes 02 Electronics 800 Other Expenditure 3412 Promotion of Information Technology (NTA Voted)	42.16	(-)42.16

Appendix-2.8
(Reference: Paragraph 2.2.8)
Unnecessary re-appropriation of funds

(₹ in lakh)					
Sl. No.	Grant No.	Head of Account	Description	Reappropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	14	2055	Police		
			II State Plan and Non Plan		
			001 Direction and Administration		
			172 Headquarters Establishment		
			(NTA Voted)	1,450.91	(-)1,450.91
			0433 Police Range		
			(NTA Voted)	49.06	(-)49.06
			003 Education and Training		
			0435 Police Training College		
			(NTA Voted)	183.15	(-)183.15
			0436 Armed Police Training Centre		
			(NTA Voted)	48.50	(-)48.50
			0437 recruits in Training School of Assam		
			(NTA Voted)	31.00	(-)31.00
			0439 Battalion Training College		
			(NTA Voted)	259.28	(-)259.28
			101 Criminal Investigation and Vigilance		
			0442 Criminal Investigation Department		
			(NTA Voted)	43.06	(-)43.06
			0445 Special Branch		
			(NTA Voted)	47.56	(-)47.56
			109 district Police		
			0256 Women Police		
			(NTA Voted)	200.00	(-)200.00
			0449 New Police Station & Outpost		
			(NTA Voted)	1,005.00	(-)1,005.00
			0454 River Police		
			(NTA Voted)	153.50	(-)153.50
			0456 Bhutan & Arunachal Boarder		
			(NTA Voted)	37.00	(-)37.00
			0457 Establishment of Watch Post Schemes		
			491 Reimbursable from Government of India		
			(NTA Voted)	248.00	(-)248.00
			0459 Police, Passport & Visa System		
			491 Reimbursable from Government of India		
			(NTA Voted)	47.00	(-)47.00
			0468 Police Guards for Assam Gas Based Power Project		
			(NTA Voted)	41.00	(-)41.00
			0472 Raising of Additional Platoons		
			(NTA Voted)	156.70	(-)156.70
			1015 Checking of Bangladeshi Infiltration		
			491 Reimbursable from Government of India		
			(NTA Voted)	514.51	(-)514.51
			111 Railway Police		
			0475 Supervising Staff		
			(NTA Voted)	218.00	(-)218.00
			0476 Crime Police		
			(NTA Voted)	49.00	(-)49.00
			0477 Order Police		
			(NTA Voted)	50.00	(-)50.00
			113 Welfare of Police Personnel		
			0478 Police Hospital		
			(NTA Voted)	27.25	(-)27.25

Appendix-2.8 (Concluded)

1	2	3	4	5	6
			0482 Relief Operation in Connection with Disturbance 924 Raising of New Battalion (NTA Voted)	746.00	(-)746.00
			934 Operation against Militant, Raising of Assam Commando Battalion at Mandakata (NTA Voted)	85.60	(-)85.60
			0483 New Indian Reserve Battalions (NTA Voted)	467.18	(-)467.18
2	18	2070	Other Administrative Services II State Plan and Non Plan 108 Fire Protection and Control 0526 Protection & Control Fire Service Station 504 Fire & E.S. Station (NTA Voted)	49.04	(-)49.04

Appendix-2.9
(Reference: Paragraph 2.2.10)

Statement of various grants/appropriations in which savings of ₹ five crore and above occurred but no part of which had been surrendered during 2015-16

			(₹ in crore)
Sl No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
1	3	Administration of Justice (Revenue Voted) (Revenue Charged)	196.34 9.06
2	4	Elections (Revenue Voted)	9.76
3	5	Sales Tax & Other Taxes (Revenue Voted)	55.68
4	6	Land Revenue & Land Ceiling (Revenue Voted)	109.58
5	7	Stamps and Registration (Revenue Voted)	12.50
6	8	Excise and Prohibition (Revenue Voted)	17.03
7	9	Transport Services (Revenue Voted) (Capital Voted)	71.94 181.60
8	11	Secretariat and Attached Offices (Capital Voted)	104.70
9	13	Treasury and Accounts Administration (Revenue Voted)	43.51
10	14	Police (Capital Voted)	162.15
11	16	Stationery and Printing (Revenue Voted)	36.10
12	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	75.35 481.48
13	19	Vigilance Commission and Others (Revenue Voted)	171.65
14	21	Guest Houses, Government Hostels etc. (Revenue Voted)	6.94
15	23	Pension & Other Retirement Benefits (Revenue Voted) (Revenue Charged)	307.53 10.85
16	25	Miscellaneous General Services (Revenue Voted)	829.07
17	26	Education (Higher Education) (Revenue Voted)	923.23
18	27	Art and Culture (Revenue Voted)	128.73
19	29	Medical & Public Health (Revenue Voted) (Capital Voted)	1,383.89 19.49
20	30	Water Supply and Sanitation (Capital Voted)	1,689.94
21	31	Urban development (Town and Country Planning) (Revenue Voted)	258.87
22	32	Housing Schemes (Revenue Voted)	10.61

Appendix-2.9 (Contd..)

1	2	3	4
23	33	Residential Buildings (Capital Voted)	33.78
24	34	Urban Development (Municipal Administration Department) (Revenue Voted)	119.30
25	35	Information and Publicity (Revenue Voted)	20.44
26	36	Labour and Employment (Revenue Voted)	207.52
27	37	Food Storage, warehousing and Civil Supplies (Revenue Voted)	232.74
28	38	Welfare of Scheduled Casts/Scheduled Tribes and Other Backward Classes (Revenue Voted)	1,449.51
29	39	Social Security, Welfare and Nutrition (Revenue Voted)	634.16
30	40	Sainik Welfare and Other Relief Programme (Revenue Voted)	20.31
31	41	Natural Calamities (Revenue Voted)	1,744.02
32	42	Social Services (Revenue Voted)	206.05
33	43	Co-operation (Revenue Voted) (Capital Voted)	46.33 6.79
34	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	61.94 742.35
35	45	Census, Surveys and Statistics (Revenue Voted)	34.63
36	48	Agriculture (Revenue Voted) (Capital Voted)	1,009.93 138.26
37	49	Irrigation (Revenue Voted) (Capital Voted)	179.07 833.04
38	51	Soil and Water Conservation (Revenue Voted) (Capital Voted)	172.91 7.82
39	52	Animal Husbandry (Revenue Voted) (Capital Voted)	189.65 54.49
40	53	Dairy Development (Revenue Voted)	54.05
41	54	Fisheries (Revenue Voted)	72.24
42	55	Forestry & Wild Life (Revenue Voted)	303.86
43	56	Rural Development (Panchayat) (Revenue Voted)	884.99
44	58	Industries (Revenue Voted) (Capital Voted)	130.93 167.77
45	59	Handloom, Textile and sericulture (Revenue Voted)	263.16
46	60	Cottage Industries (Revenue Voted)	68.02
47	61	Mines and Minerals (Revenue Voted) (Capital Voted)	7.24 5.34

Appendix-2.9 (Concluded)

1	2	3	4
48	62	Power (Electricity)	(Revenue Voted) 111.88 (Capital Voted) 804.49
49	63	Water Resources	(Revenue Voted) 101.34 (Capital Voted) 1,534.98
50	64	Roads and Bridges	(Revenue Voted) 258.99 (Capital Voted) 1,649.89
51	65	Tourism	(Revenue Voted) 78.94 (Capital Voted) 46.66
52	66	Compensation and Assignment to Local Bodies and Panchayat Raj	(Revenue Voted) 1,001.03
53	67	Horticulture	(Revenue Voted) 65.24
54	69	Scientific Services and Research	(Revenue Voted) 32.55
55	70	Hill Areas	(Revenue Voted)
56	72	Relief and Rehabilitation	(Revenue Voted) 53.01
57	73	Urban Development (GDD)	(Revenue Voted) 40.24 (Capital Voted) 332.83
58	74	Sports and Youth Services	(Revenue Voted) 183.61
59	76	Hill Areas Department (Karbi Anglong Autonomous Council)	(Revenue Voted) 220.73
60	77	Hill Areas Department (North Cachar Hills Autonomous Council)	(Revenue Voted) 61.50
61	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council)	(Revenue Voted) 226.61 (Capital Voted) 123.15
Total			24,337.89

Appendix-2.10
(Reference: Paragraph 2.2.10)
Details of saving of ₹ five crore and above not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Revenue/Capital	Savings	Surrendered	Saving which remained to be surrendered
1	2	3	4	5	6
1	1 - State Legislature	(Revenue Voted)	19.64	7.28	12.36
2	11 - Secretariat & Attached Offices	(Revenue Voted)	910.96	368.64	542.32
3	12 - District Administration	(Revenue Voted)	41.84	3.91	37.93
4	14 - Police	(Revenue Voted)	966.20	3.76	962.44
5	50 - Other Special Area Programmes	(Revenue Voted)	93.20	64.70	28.50
6	57 - Rural Development	(Revenue Voted)	835.88	823.36	12.52
7	Appropriation - Public Debt and Servicing of Debt	(Revenue Charged)	193.68	26.39	167.29
8	71 - Education (Elementary, Secondary etc.)	(Revenue Voted)	2,834.12	927.14	1,906.98
Total			5,895.52	2,225.18	3,670.34

Appendix-2.11
(Reference: Paragraph 2.2.11)
Rush of Expenditure

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account	Total Expenditure	Expenditure incurred in March 2016	Percentage of Total Expenditure incurred during March 2016
1	4 - Elections	2015	182.42	129.57	71.03
2	11- Secretariat and Attached Offices	2052	214.11	109.95	51.35
3	37- Food Storage, Warehousing and Civil Supplies	2408	83.35	48.69	58.42
4	39 - Social Security, Welfare & Nutrition	2236	383.50	201.88	52.64
5	43 – Co-operation	2851	10.27	10.27	100
6	48 - Agriculture ⁵⁰	2401	375.56	208.36	55.48
7	49 – Irrigation	4701	55.02	55.02	100
Total			1,304.23	763.74	58.56

Appendix-2.12
(Reference: Paragraph 2.3.1)
Pending DCC bills for the years up to 2015-16

(₹ in crore)			
Sl. No.	Department	No. of AC Bills	Amount
1	Administrative Reforms (Training)	1	0.003
2	Agriculture	2	3.78
3	Boarder Areas Development	34	34.79
4	Chief Minister's Secretariat	3	0.017
5	Co-operation	1	0.002
6	Cultural Affairs	14	2.41
7	Education	36	84.94
8	Election	203	112.03
9	Excise	1	0.002
10	Finance	24	25.23
11	Finance (Taxation)	11	0.28
12	Food & Civil Supplies	2	26.03
13	General Administration	67	13.42
14	Handloom & Textile	2	0.33
15	Health	18	76.82
16	Hill Areas	9	2.79
17	Home	66	27.48
18	Industry and Commerce	3	0.66
19	Information and Public Relations	11	0.06
20	Judicial	44	0.61
21	Labour and Employment	4	0.001
22	Minority Development	1	0.012
23	Panchayat and Rural Development	131	31.37
24	Public Health Engineering	2	0.0004
25	Public Works Department	8	27.56
26	Pension & Public Grievances	5	0.07
27	Personnel	10	0.87
28	Planning & Development	34	23.43
29	Revenue & Disaster Management	11	0.90
30	Revenue	301	32.53
31	Sainik Welfare	1	0.03
32	Science Technology and Environment	1	2.00
33	Secretariat Administration	131	33.55
34	Sericulture	4	0.02
35	Social Welfare	19	37.53
36	Sports & Youth Welfare	4	0.42
37	Tourism	4	5.41
38	Town & Country Planning	2	1.56
39	Transport	8	0.97
40	Water Resources	6	0.007
41	Welfare of Plain Tribes and Backward Classes	25	51.37
Total		1,264	661.2944

Appendix-2.13
(Reference: Paragraph 2.5.4)
Unutilized Budget Provision

(₹ in crore)

Grant No.	Major Head	Minor Head-Sub head – Detailed head	Name of Scheme	Budget Provision	Utilised Amount	Per cent	
1	2	3	4	5	6	7	
26	2202 General Education	102(653)	Infrastructure Development Grants to Dibrugarh University	5.00	5.00	100	
		102(4268)	Infrastructure Development Grants to Gauhati University	5.00	5.00	100	
		103(611)	Infrastructure Development Grants to Government & Provincialised College	45.00	45.00	100	
		103(615)	D.K.D. College, Golaghat	2.00	2.00	100	
		103{4862} [928]	Rastriya Uccha Shiksha Abhijan State Share	5.00	5.00	100	
		103{6341}	Upgradation of Standard of Administration- Award of 13 th Finance Commission	50.00	50.00	100	
		104{0858}	Financial Assistance to Non-Govt. Colleges/Institutions	20.00	20.00	100	
		104{5680}	Financial Assistance to Colleges for Introduction of Vocational Courses	0.67	0.67	100	
		107{0204} [906]	National Scholarship	0.26	0.26	100	
		800{0800} [409]	Other Expenditure Grants to Non-Govt. Colleges	0.30	0.30	100	
		800{0800} [437]	Dimasa Sahitya Sabha	0.15	0.15	100	
		800{0800} [870]	One Chair in Guwahati University for Ramayani Studies in the name of Dr.Indira Raisom Goswamai	0.50	0.50	100	
		800{0800} [900]	Assistance to SLET	0.35	0.35	100	
		800{0800} [905]	Students Welfare Schemes for GU, DU and Cotton State University and Constn. of RCC Sib Culvert KKH	0.37	0.37	100	
	800{0800} [906]	GIA to Various Voluntary & Literary Organisation(Normal)	0.98	0.98	100		
	800{0800} [908]	GIA for Providinf Bank Loan Interest to the Students of Assam	1.00	1.00	100		
	Total				136.58	136.58	
		2203 Technical Education	001{0161} [395]	Grants-in-aid to Assam Engineering College	3.00	3.00	100
			001{0161} [396]	Grants-in-aid to JorhatCollege	0.50	0.50	100
			001{0161} [397]	Grants-in-aid to Polytechnic	2.70	2.70	100
001{0161} [398]			Grants-in-aid to Jorhat Institute of Science & Technology	3.00	3.00	100	

Appendix-2.13 (Concluded)

1	2	3	4	5	6	7		
26	2203 Technical Education	001{0161} [399]	Grants-in-aid to Assam Institute of Management	0.20	0.20	100		
		001{0161} [400]	Grants-in-aid to Establishment of Engineering College at Golaghat, Goalpara & Dhemaji	15.00	15.00	100		
		001{0161} [828]	Grants-in-aid to Assam Science & Technology University	2.50	2.50	100		
		001{0161} [827]	Grants-in-aid to Women University	4.52	4.52	100		
		001{0161} [829]	Grants-in-aid to New Engineering College at Kokrajhar and Barak Valley	5.89	5.89	100		
		001{0161} [830]	Setting up of IIT, Assam under ACA	4.44	4.44	100		
		001{0161} [831]	Fund to New Engineering College	10.00	10.00	100		
		001{0161} [832]	Grants-in-aid for Establishment of 21 New Polytechnic	61.29	61.29	100		
		001{0161} [833]	Grants-in-aid for constn. of Women Hostel in the Polytechnics	3.00	3.00	100		
		001{0161} [834]	Grants-in-aid for Upgradation of Existing Polytechnics	5.90	5.90	100		
		001{0161} [835]	Community Polytechnics	0.48	0.48	100		
		001{0161} [836]	Payment of Salary to the Staff of B.B. Engineering College, Kokrajhar & JIST, Jorhat	1.50	1.50	100		
		103{3027}	State Scholarship	0.21	0.21	100		
		Total				124.13	124.13	
		2075	Literary pension			1.91	1.91	100
Grand Total				262.62	262.62	100		

Appendix-3.1
(Reference: Paragraph 3.1)
Utilisation Certificates outstanding as on 31 March 2016

(₹ in crore)

Sl No.	Department	Year of payment of Grant	Total Grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Administrative Reforms (Training)	2004-05	1	0.01	0	0	1	0.01
		2005-06	1	0.02	1	0.02	0	0
		2006-07	1	0.02	0	0	1	0.02
		2009-10	1	0.01	0	0	1	0.01
		2013-14	1	0.19	0	0	1	0.19
		2015-16	2	0.11	0	0	2	0.11
		Total	7	0.36	1	0.02	6	0.34
2	Agriculture	2001-02	27	26.95	0	0	27	26.95
		2002-03	2	0.01	0	0	2	0.01
		2003-04	10	9.07	0	0	10	9.07
		2004-05	10	22.17	0	0	10	22.17
		2005-06	4	33.23	0	0	4	33.23
		2006-07	3	1.02	0	0	3	1.02
		2007-08	2	28.8	0	0	2	28.8
		2012-13	1	91.99	0	0	1	91.99
		2013-14	4	65.76	0	0	4	65.76
		2014-15	44	136.22	0	0	44	136.22
		2015-16	29	127.33	0	0	29	127.33
		Total	136	542.55	0	0	136	542.55
3	Animal Husbandry	2001-02	2	0.01	0	0	2	0.01
		2002-03	1	0.05	0	0	1	0.05
		2003-04	4	4.82	0	0	4	4.82
		2004-05	2	2.2	0	0	2	2.2
		2005-06	6	2.1	0	0	6	2.1
		2006-07	3	0.67	0	0	3	0.67
		2007-08	1	0.06	0	0	1	0.06
		2008-09	2	0.77	0	0	2	0.77
		2010-11	2	2.32	0	0	2	2.32
		2011-12	1	0.06	0	0	1	0.06
		2012-13	10	13.53	0	0	10	13.53
		2013-14	3	3.76	0	0	3	3.76
		2014-15	3	0.3	0	0	3	0.3
Total	40	30.65	0	0	40	30.65		
4	Assembly Secretariat	2014-15	19	0.29	19	0.29	0	0
		2015-16	21	0.43	21	0.43	0	0
		Total	40	0.72	40	0.72	0	0
5	Co-operation	2002-03	1	0.15	0	0	1	0.15
		2003-04	15	1.61	0	0	15	1.61
		2004-05	7	1.76	0	0	7	1.76
		2005-06	19	0.16	0	0	19	0.16
		2006-07	3	0.06	0	0	3	0.06
		2008-09	2	0.25	0	0	2	0.25
		2009-10	1	0.05	0	0	1	0.05
		2013-14	3	1.38	0	0	3	1.38
		2014-15	2	0.42	0	0	2	0.42
		2015-16	10	9.83	0	0	10	9.83
Total	63	15.67	0	0	63	15.67		
6	Cultural Affairs	2001-02	13	0.3	0	0	13	0.3
		2002-03	2	0.004	0	0	2	0.004
		2003-04	12	2.73	0	0	12	2.73
		2004-05	10	2.27	0	0	10	2.27

Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
		2005-06	7	0.13	0	0	7	0.13
		2006-07	13	3.04	0	0	13	3.04
		2007-08	20	7.01	0	0	20	7.01
		2008-09	25	6.61	0	0	25	6.61
		2009-10	44	33.26	0	0	44	33.26
		2010-11	33	32.06	0	0	33	32.06
		2011-12	35	22.44	0	0	35	22.44
		2012-13	23	26.9	0	0	23	26.9
		2013-14	6	1.84	0	0	6	1.84
		2014-15	58	8.96	0	0	58	8.96
		2015-16	21	1.08	0	0	21	1.08
		Total	322	148.63	0	0	322	148.63
7	Dairy Development	2002-03	1	0.85	0	0	1	0.85
		2004-05	2	0.6	0	0	2	0.6
		2006-07	2	0.4	0	0	2	0.4
		2007-08	3	2.74	0	0	3	2.74
		2008-09	2	0.29	0	0	2	0.29
		2012-13	2	0.66	0	0	2	0.66
		2013-14	4	4.23	0	0	4	4.23
		2014-15	4	13.04	0	0	4	13.04
		2015-16	4	0.99	0	0	4	0.99
				Total	24	23.8	0	0
8	Education	2001-02	1045	33.32	0	0	1045	33.32
		2002-03	926	29.34	258	0.86	668	28.48
		2003-04	1619	37.02	573	4.73	1046	32.29
		2004-05	2737	115.71	1513	28.75	1224	86.96
		2005-06	2274	137.74	1360	18.08	914	119.66
		2006-07	2194	152.71	1387	19.47	807	133.24
		2007-08	808	33.62	560	2.34	248	31.28
		2008-09	474	21.95	365	18.37	109	3.58
		2010-11	17	19.5	0	0	17	19.5
		2011-12	32	38.01	0	0	32	38.01
		2012-13	16	67.43	2	56.24	14	11.19
		2013-14	158	849.41	32	440.67	126	408.74
		2014-15	154	1270.92	5	41	149	1229.92
		2015-16	111	999.94	0	0	111	999.94
		Total	12565	3806.62	6055	630.51	6510	3176.11
9	Election	2004-05	1	0.12	0	0	1	0.12
		2010-11	1	0.09	0	0	1	0.09
		Total	2	0.21	0	0	2	0.21
10	Excise	2006-07	4	0.07	0	0	4	0.07
		2014-15	1	0.04	0	0	1	0.04
		2015-16	3	0.16	3	0.16	0	0
		Total	8	0.27	3	0.16	5	0.11
11	Finance (Taxation)	2001-02	1	1.96	0	0	1	1.96
		2002-03	7	6.3	0	0	7	6.3
		2003-04	5	7.89	0	0	5	7.89
		2004-05	10	7.98	0	0	10	7.98
		2005-06	10	4.29	0	0	10	4.29
		2006-07	8	7.8	0	0	8	7.8
		2007-08	5	8.94	0	0	5	8.94
		2008-09	47	18.04	34	1.29	13	16.75
		2010-11	257	151.2	117	23.3	140	127.9
		2011-12	150	237.28	61	54.77	89	182.51
		2012-13	202	493.97	75	149.5	127	344.47
		2013-14	36	63.53	16	26.82	20	36.71
				Total	738	1009.18	303	255.68

Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
12	Finance (Economic Affairs)	2013-14	136	160.39	49	55.19	87	105.2
		2014-15	600	832.84	115	256.98	485	575.86
		2015-16	20	426.07	1	292.19	19	133.88
		Total	756	1419.3	165	604.36	591	814.94
13	Finance	2003-04	5	4.62	0	0	5	4.62
		2004-05	7	7.84	0	0	7	7.84
		2005-06	12	10	0	0	12	10
		2008-09	1	0.07	0	0	1	0.07
		Total	25	22.53	0	0	25	22.53
14	Fisheries	2001-02	1	0.1	0	0	1	0.1
		2003-04	3	0.08	0	0	3	0.08
		2004-05	8	3	0	0	8	3
		2005-06	2	0.04	0	0	2	0.04
		2006-07	4	0.72	0	0	4	0.72
		2007-08	1	0.2	0	0	1	0.2
		2011-12	1	0.28	0	0	1	0.28
		2013-14	3	10.28	0	0	3	10.28
		2014-15	14	14.68	0	0	14	14.68
		2015-16	8	7.62	0	0	8	7.62
Total	45	37	0	0	45	37		
15	Food & Civil Supplies	2006-07	11	1.63	0	0	11	1.63
		2010-11	1	0.15	0	0	1	0.15
		2011-12	1	0.25	1	0.25	0	0
		2012-13	3	0.83	0	0	3	0.83
		2013-14	4	0.63	1	0.25	3	0.38
		2014-15	6	30.9	0	0	6	30.9
		Total	26	34.39	2	0.5	24	33.89
16	Forest	2008-09	4	3.48	0	0	4	3.48
		Total	4	3.48	0	0	4	3.48
17	General Administration	2001-02	1	0.01	0	0	1	0.01
		2006-07	1	0.00008	0	0	1	0.00008
		2008-09	2	0.15	0	0	2	0.15
		2009-10	2	0.11	2	0.11	0	0
		2010-11	1	0.35	0	0	1	0.35
		2011-12	2	0.61	0	0	2	0.61
		2012-13	10	9.3	0	0	10	9.3
		2013-14	89	43.53	23	9.57	66	33.96
		2014-15	146	111.07	0	0	146	111.07
		2015-16	24	37.53	1	0.06	23	37.47
Total	278	202.66	26	9.74	252	192.92		
18	Guwahati Development	2003-04	1	0.1	0	0	1	0.1
		2004-05	4	11.27	0	0	4	11.27
		2005-06	5	10.47	0	0	5	10.47
		2006-07	8	15.08	0	0	8	15.08
		2007-08	26	28.4	0	0	26	28.4
		2008-09	7	11.28	0	0	7	11.28
		2010-11	4	2.59	0	0	4	2.59
		2013-14	1	20	0	0	1	20
		2014-15	1	0.12	1	0.12	0	0
		2015-16	1	11.91	0	0	1	11.91
Total	58	111.22	1	0.12	57	111.1		
19	Handloom & Textile	2001-02	1	0.6	0	0	1	0.6
		2002-03	62	11.23	0	0	62	11.23
		2003-04	75	16.99	0	0	75	16.99
		2004-05	13	5.51	0	0	13	5.51
		2005-06	9	7.78	0	0	9	7.78
		2006-07	4	0.07	0	0	4	0.07
		2007-08	1	0.02	0	0	1	0.02

Appendix (Contd.....)

1	2	3	4	5	6	7	8	9	
		2011-12	1	0.94	0	0	1	0.94	
		2012-13	2	2.25	0	0	2	2.25	
		2013-14	2	10.46	0	0	2	10.46	
		2015-16	11	0.85	0	0	11	0.85	
		Total	181	56.7	0	0	181	56.7	
20	Health	2003-04	11	3.12	1	0	10	3.12	
		2004-05	4	4.11	1	2.19	3	1.92	
		2005-06	8	3.08	3	2.59	5	0.49	
		2006-07	60	12.7	40	9.24	20	3.46	
		2007-08	68	75.07	51	36.09	17	38.98	
		2008-09	179	156.06	96	142.76	83	13.3	
		2009-10	1	2.25	1	2.25	0	0	
		2010-11	8	86.61	4	3.61	4	83	
			2011-12	2	1.6	1	1.5	1	0.1
			2012-13	17	181.18	5	43.98	12	137.2
			2013-14	31	351.48	6	117.83	25	233.65
			2014-15	2	1.53	0	0	2	1.53
			2015-16	39	841.41	0	0	39	841.41
			Total	430	1720.20	209	362.04	221	1358.16
			21	Hill Areas	2004-05	5	0.77	0	0
	2007-08	8			0.55	0	0	8	0.55
	2008-09	21			12.35	0	0	21	12.35
2009-10	1	0.48			0	0	1	0.48	
2010-11	15	5.54			0	0	15	5.54	
2011-12	4	0.53			0	0	4	0.53	
2013-14	1	0.2			0	0	1	0.2	
2014-15	33	8.82			0	0	33	8.82	
2015-16	42	7.43			0	0	42	7.73	
Total	130	36.67	0	0	130	36.67			
22	Home	2005-06	4	1.21	2	0.15	2	1.06	
		2006-07	1	0.1	0	0	1	0.1	
		2011-12	5	1.32	0	0	5	1.32	
		Total	10	2.63	2	0.15	8	2.48	
23	Horticulture Department	2014-15	3	9.59	0	0	3	9.59	
		Total	3	9.59	0	0	3	9.59	
24	Industry & Commerce	2001-02	7	2.37	7	2.37	0	0	
		2002-03	71	12.76	67	12.43	4	0.33	
		2003-04	99	27.06	85	24.19	14	2.87	
		2004-05	19	22.12	18	12.12	1	10	
		2005-06	12	8.39	12	8.39	0	0	
		2006-07	18	3.51	18	3.51	0	0	
		2007-08	17	6.39	12	5.78	5	0.61	
		2008-09	16	10.4	14	9.85	2	0.55	
		2010-11	2	1.74	0	0	2	1.74	
		2011-12	4	11.89	0	0	4	11.89	
		2012-13	4	2.24	3	2.15	1	0.09	
		2013-14	8	43.07	2	0.8	6	42.27	
		2014-15	21	57.51	20	53.51	1	4	
		2015-16	14	25.09	0	0	14	25.09	
Total	312	234.54	258	135.1	54	99.44			
25	Information & Technology	2009-10	1	0.52	0	0	1	0.52	
		2010-11	1	39.05	0	0	1	39.05	
		2012-13	6	16.61	0	0	6	16.61	
		2013-14	19	38.21	1	1.22	18	36.99	
		2014-15	8	17.35	0	0	8	17.35	
		Total	35	111.74	1	1.22	34	110.52	

Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
26	Irrigation	2012-13	1	40.5	1	40.5	0	0
		2014-15	1	3.6	0	0	1	3.6
		Total	2	44.1	1	40.5	1	3.6
27	Judicial	2002-03	1	0.01	0	0	1	0.01
		2004-05	25	0.1	23	0	2	0.1
		2006-07	1	0.05	0	0	1	0.05
		2007-08	2	0.1	0	0	2	0.1
		2008-09	4	0.16	0	0	4	0.16
		2014-15	3	0.009	0	0	3	0.009
		Total	36	0.429	23	0	13	0.429
28	Labour & Employment	2006-07	1	10	0	0	1	10
		2007-08	10	0.15	0	0	10	0.15
		2009-10	1	40	0	0	1	40
		2013-14	9	18.45	0	0	9	18.45
		2014-15	1	8.45	0	0	1	8.45
		Total	22	77.05	0	0	22	77.05
29	Power	2001-02	1	4.55	0	0	1	4.55
		2003-04	5	146.15	0	0	5	146.15
		2004-05	2	0.43	0	0	2	0.43
		2005-06	2	14.31	0	0	2	14.31
		2006-07	4	86.56	0	0	4	86.56
		2007-08	2	0.76	0	0	2	0.76
		2010-11	1	0.18	0	0	1	0.18
		2011-12	2	1.28	0	0	2	1.28
		2012-13	1	0.78	0	0	1	0.78
		2013-14	1	0.84	0	0	1	0.84
		2015-16	3	0.46	0	0	3	0.46
		Total	24	256.30	0	0	24	256.30
30	Minority Development	2001-02	1	0.01	0	0	1	0.01
		2003-04	2	0.1	0	0	2	0.1
		2004-05	3	0.38	0	0	3	0.38
		2006-07	1	0.05	0	0	1	0.05
		2007-08	1	0.01	0	0	1	0.01
		2008-09	3	1.56	0	0	3	1.56
		2011-12	1	0.06	0	0	1	0.06
		2013-14	2	1.05	0	0	2	1.05
		Total	14	3.22	0	0	14	3.22
31	Municipal Administration	2004-05	9	23.91	0	0	9	23.91
		2005-06	10	26.03	0	0	10	26.03
		2006-07	6	3.83	0	0	6	3.83
		2007-08	6	33.21	1	1.82	5	31.39
		2008-09	3	4.33	0	0	3	4.33
		2009-10	4	8.84	0	0	4	8.84
		2010-11	2	3.03	0	0	2	3.03
		2012-13	9	2.06	0	0	9	2.06
		2013-14	1	1.5	0	0	1	1.5
		2014-15	1	1.5	0	0	1	1.5
		2015-16	1	1	0	0	1	1
		Total	52	108.24	1	1.82	51	107.42
32	Panchayat & Rural Development	2001-02	8	1.18	0	0	8	1.18
		2004-05	9	5.2	0	0	9	5.2
		2007-08	8	19.56	1	0.02	7	19.54
		2008-09	8	21.98	0	0	8	21.98
		2010-11	16	89.67	0	0	16	89.67
		2011-12	40	363.23	2	13.97	38	349.26
		2012-13	1	1.22	0	0	1	1.22
		2013-14	35	234.13	17	163.06	18	71.07
		2014-15	32	421.31	4	9.81	28	411.5

Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
		2015-16	3	200.73	0	0	3	200.73
		Total	160	1358.21	24	186.86	136	1171.35
33	Pension and Public Grievances	2015-16	1	60	1	60	0	0
		Total	1	60	1	60	0	0
34	Planning & Development	2005-06	5	5.02	0	0	5	5.02
		2006-07	8	11.61	1	0.15	7	11.46
		2007-08	1	0.15	1	0.15	0	0
		2008-09	4	30	2	15	2	15
		2010-11	3	1.61	0	0	3	1.61
		2013-14	13	7.95	0	0	13	7.95
		2014-15	43	56.32	0	0	43	56.32
		2015-16	45	83.94	0	0	45	83.94
		Total	122	196.60	4	15.30	118	181.30
35	Printing & Stationery	2014-15	1	0.13	0	0	1	0.13
		Total	1	0.13	0	0	1	0.13
36	Political	2003-04	6	0.4	2	0.06	4	0.34
		2004-05	15	1.18	4	0.16	11	1.02
		2005-06	2	0.25	1	0.10	1	0.15
		2006-07	1	2.77	1	2.77	0	0
		2008-09	7	4.05	0	0	7	4.05
		2010-11	1	2	0	0	1	2
		2015-16	3	2.29	0	0	3	2.29
		Total	35	12.94	8	3.09	27	9.85
37	Public Health Engineering	2012-13	1	0.01	1	0.01	0	0
		Total	1	0.01	1	0.01	0	0
38	Public Works	2003-04	5	0.85	0	0	5	0.85
		2004-05	1	1.32	0	0	1	1.32
		2006-07	2	0.25	0	0	2	0.25
		2007-08	1	6.16	0	0	1	6.16
		2008-09	1	0.11	0	0	1	0.11
		Total	10	8.69	0	0	10	8.69
39	Revenue & Disaster Management	2003-04	9	0.77	0	0	9	0.77
		2004-05	38	8.16	0	0	38	8.16
		2005-06	19	4.23	0	0	19	4.23
		2006-07	81	11.62	0	0	81	11.62
		2007-08	10	0.53	0	0	10	0.53
		2008-09	48	8.88	0	0	48	8.88
		Total	205	34.19	0	0	205	34.19
40	Revenue	2001-02	2	0.10	0	0	2	0.1
		2002-03	9	1.46	0	0	9	1.46
		2003-04	19	5.80	1	0.22	18	5.58
		2004-05	12	3.88	0	0	12	3.88
		2005-06	2	0.11	0	0	2	0.11
		2006-07	3	0.10	0	0	3	0.1
		2008-09	1	0.010	0	0	1	0.01
		2009-10	1	0.010	0	0	1	0.01
		2010-11	3	0.46	0	0	3	0.46
		2011-12	1	1	0	0	1	1
		2013-14	14	11.17	0	0	14	11.17
		2014-15	1	3.16	0	0	1	3.16
		2015-16	35	22.55	0	0	35	22.55
		Total	103	49.81	1	0.22	102	49.59
41	Rural Development	2011-12	23	217.23	18	147.58	5	69.65
		2012-13	8	104.89	0	0	8	104.89
		2013-14	11	82.81	7	41.30	4	41.51
		2014-15	11	346.20	3	1.1	8	345.10
		2015-16	8	608.25	0	0	8	608.25
		Total	61	1359.38	28	189.98	33	1169.40

Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
42	Science, Technology, Environment	2001-02	4	0.32	1	0.06	3	0.26
		2002-03	2	0.14	1	0.03	1	0.11
		2003-04	6	0.38	4	0.21	2	0.17
		2004-05	8	0.43	7	0.42	1	0.01
		2005-06	1	0.01	0	0	1	0.01
		2007-08	5	2.11	3	2.08	2	0.03
		2008-09	6	3.67	4	3.56	2	0.11
		2009-10	15	9.96	6	2.19	9	7.77
		2010-11	3	2.10	2	2	1	0.10
		2012-13	16	5.42	12	5.08	4	0.34
		2013-14	14	24.61	11	23.19	3	1.42
		2014-15	6	1.87	1	0.35	5	1.52
		2015-16	8	0.89	0	0	8	0.89
			Total	94	51.91	52	39.17	42
43	Secretariat Administration	2003-04	11	11.54	2	10.07	9	1.47
		2004-05	14	55.62	5	7.18	9	48.44
		2005-06	12	92.22	2	20.07	10	72.15
		2006-07	18	54.10	2	41.91	16	12.19
		2007-08	4	0.02	0	0	4	0.02
		2008-09	56	118.13	2	0.31	54	117.82
		2009-10	7	0.76	1	0.36	6	0.4
		2010-11	5	9.33	1	0.24	4	9.09
		2011-12	36	29.62	0	0	36	29.62
		2012-13	3	2.97	0	0	3	2.97
		2013-14	15	132.19	1	1.39	14	130.80
		2014-15	13	18.86	1	0.06	12	18.80
		2015-16	7	132.17	3	125.60	4	6.57
			Total	201	657.53	20	207.19	181
44	Sericulture	2001-02	15	1.19	3	0	12	1.19
		2002-03	1	0.0005	0	0	1	0.0005
		2003-04	94	0.28	41	0.08	53	0.20
		2004-05	33	1.30	21	0.05	12	1.25
		2005-06	13	7.42	0	0	13	7.42
		2006-07	19	0.14	7	0.02	12	0.12
		2007-08	50	27.59	0	0	50	27.59
		2008-09	27	37.15	0	0	27	37.15
		2009-10	5	9.04	0	0	5	9.04
		2010-11	1	0.43	1	0.43	0	0
		2011-12	2	0.03	1	0.01	1	0.02
		2014-15	4	2.01	0	0	4	2.01
		2015-16	2	3.10	0	0	2	3.10
			Total	266	89.68	74	0.59	192
45	Social Welfare	2001-02	43	4.78	7	0.04	36	4.74
		2002-03	6	0.38	0	0	6	0.38
		2003-04	33	8.71	6	0.04	27	8.67
		2004-05	52	18.60	4	0.11	48	18.49
		2005-06	26	4.18	2	0.13	24	4.05
		2006-07	42	19.41	10	0.84	32	18.57
		2007-08	143	114.58	12	1.8	131	112.78
		2008-09	96	110.15	7	0.93	89	109.22
		2009-10	11	206.93	0	0	11	206.93
		2010-11	7	24.21	6	22.20	1	2.01
		2011-12	23	333.67	11	249.57	12	84.10
		2012-13	18	69.64	6	28.50	12	41.14
		2013-14	29	67.91	19	54.20	10	13.71
		2014-15	93	509.04	39	167.48	54	341.56
2015-16	120	523.89	0	0	120	523.89		
	Total	742	2016.08	129	525.84	613	1490.24	

Appendix (Contd.....)

1	2	3	4	5	6	7	8	9	
46	Sports & Youth Welfare	2001-02	14	0.05	5	0.03	9	0.02	
		2002-03	4	0.03	0	0	4	0.03	
		2003-04	18	0.32	12	0.23	6	0.09	
		2004-05	22	2.02	9	0.89	13	1.13	
		2005-06	23	0.37	0	0	23	0.37	
		2006-07	21	3.24	0	0	21	3.24	
		2007-08	13	0.67	0	0	13	0.67	
		2008-09	6	0.09	0	0	6	0.09	
		2010-11	21	19.44	0	0	21	19.44	
		2011-12	48	11.05	0	0	48	11.05	
		2012-13	26	17.22	0	0	26	17.22	
		2013-14	72	10.87	0	0	72	10.87	
		2014-15	25	29.71	0	0	25	29.71	
		2015-16	5	1.52	0	0	5	1.52	
	Total	318	96.6	26	1.15	292	95.45		
47	Stamp & Registration	2006-07	3	0.003	0	0	3	0.003	
		Total	3	0.003	0	0	3	0.003	
48	Tourism	2003-04	1	0.05	0	0	1	0.05	
		2004-05	1	0.06	0	0	1	0.06	
		2005-06	4	1.14	0	0	4	1.14	
		2006-07	1	0.9	1	0.9	0	0	
		2007-08	1	0.10	0	0	1	0.10	
		2009-10	7	3	0	0	7	3	
		2010-11	12	10.67	0	0	12	10.67	
		2011-12	1	0.23	0	0	1	0.23	
		2012-13	8	8.43	0	0	8	8.43	
		2013-14	2	1.42	0	0	2	1.42	
		2014-15	30	13.52	0	0	30	13.52	
		2015-16	4	0.22	0	0	4	0.22	
			Total	72	39.74	1	0.9	71	38.84
		49	Town & Country Planning	2001-02	6	4.03	0	0	6
2002-03	1			0.20	0	0	1	0.20	
2003-04	12			7.94	0	0	12	7.94	
2004-05	7			2.89	0	0	7	2.89	
2005-06	21			23.85	0	0	21	23.85	
2006-07	5			5.13	0	0	5	5.13	
2007-08	15			20.79	0	0	15	20.79	
2008-09	29			30.14	0	0	29	30.14	
2009-10	3			1.15	0	0	3	1.15	
2010-11	21			5.86	0	0	21	5.86	
2011-12	2			1.38	0	0	2	1.38	
2012-13	11			2.32	0	0	11	2.32	
2013-14	5			1.51	0	0	5	1.51	
2014-15	11			9.88	0	0	11	9.88	
2015-16	1	1.17	0	0	1	1.17			
	Total	150	118.24	0	0	150	118.24		
50	Transport	2002-03	2	1.66	0	0	2	1.66	
		2003-04	4	0.45	3	0	1	0.45	
		2004-05	2	6.02	0	0	2	6.02	
		2005-06	1	1.49	0	0	1	1.49	
		2006-07	7	8.66	3	1.64	4	7.03	
		2007-08	2	2.18	1	1.35	1	0.83	
		2011-12	2	2.76	1	0.55	1	2.21	
		2014-15	2	6.35	1	0.35	1	6.00	
		2015-16	1	0.17	0	0	1	0.17	
			Total	23	29.74	9	3.88	14	25.86

Appendix (Concluded)

1	2	3	4	5	6	7	8	9
51	Urban Development	2013-14	4	1.26	0	0	4	1.26
		2014-15	1	0.28	0	0	1	0.28
		Total	5	1.54	0	0	5	1.54
52	Water Resources	2014-15	1	72.30	0	0	1	72.30
		Total	1	72.30	0	0	1	72.30
53	Welfare of Plain Tribes & Backward Classes	2001-02	108	21.56	63	15.20	45	6.36
		2002-03	23	12.90	8	5.32	15	7.58
		2003-04	32	23.92	14	19.76	18	4.16
		2004-05	55	46.23	27	39.39	28	6.84
		2005-06	17	74.90	4	54.26	13	20.64
		2006-07	34	104.36	5	54.63	29	49.73
		2007-08	68	177.30	26	81.44	42	95.86
		2008-09	60	251.50	18	135.11	42	116.39
		2009-10	49	169.77	12	27.81	37	141.96
		2010-11	42	125.20	15	51.3	27	73.90
		2011-12	97	242.37	28	87.45	69	154.92
		2012-13	97	283.54	1	12.00	96	271.54
		2013-14	668	322.69	0	0	668	322.69
		2014-15	112	333.26	7	68.07	105	265.19
		2015-16	119	186.95	0	0	119	186.95
	Total	1,581	2,376.45	228	651.74	1,353	1,724.71	
Grand Total			20,543	18,701.43	7,697	3,928.56	12,846	14,772.87

Appendix-3.2

(Reference: Paragraph 3.2)

Statement showing performance of the Autonomous Bodies/Councils

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature/ Council	Details of delay in submission of accounts		
						Year of accounts	Month of submission	Period of delay as of June of the year succeeding the accounting year*
1	2	3	4	5	6	7	8	9
1	Guwahati Metropolitan Development Authority, Guwahati	2016-17	2013-14	2013-14	2008-09	2012-13	July 2014	One year
						2013-14	July 2014	One day only
						2014-15	Not yet received	--
						2015-16	Not yet received	--
2	Assam Agricultural University, Jorhat	2016-17	2012-13	2010-11	Not intimated	2012-13	July 2015	Two years one month
						2013-14	Not yet received	--
						2014-15	Not yet received	--
						2015-16	Not yet received	--
3	Assam Khadi and Village Industries Board, Guwahati	2016-17	2003-04	2010-11	Not intimated	2001-02	January 2015	12 years seven months
						2002-03	December 2015	11 years six months
						2003-04	December 2015	10 years six months
						2004-05	Not yet received	--
						2005-06	Not yet received	--
						2006-07	Not yet received	--
						2007-08	Not yet received	--
						2008-09	Not yet received	--
						2009-10	Not yet received	--
2010-11	Not yet received	--						

Appendix-3.2 (Contd....)

1	2	3	4	5	6	7	8	9
						2011-12	Not yet received	--
						2012-13	Not yet received	--
						2013-14	Not yet received	--
						2014-15	Not yet received	--
						2015-16	Not yet received	--
4	Assam Rural and Infrastructure and Agricultural Service Society Programme, Guwahati	2016-17	2015-16	2010-11	Not intimated	2015-16	May 2016	11 Months
5	Assam Human Rights Commission, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2014-15	2012-13	2012-13	2013-14	May 2016	One year 11 months
						2014-15	May 2016	11 months
						2015-16	Not yet received	
6	Assam State Legal Services Authority, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2012-13	2012-13	2013-14	Not yet received	--
						2014-15	Not yet received	--
						2015-16	Not yet received	
7	Assam State Road Board	2016-17	2012-13	2011-12	Not intimated	2012-13	December 2014	One year six months
						2013-14	Not yet received	--
						2014-15	Not yet received	--
8	Assam Building & Other Construction Worker's Welfare Board (ABOCWWB)	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2012-13	Not intimated	2011-12	March 2014	One year Nine months
						2012-13	March 2014	Nine months
						2013-14	Not yet received	--
						2014-15	Not yet received	--
						2015-16	Not yet received	--

Appendix-3.2 (Concluded)

1	2	3	4	5	6	7	8	9
Sixth Schedule Area								
9	North Cachar Hills Autonomous Council, Haflong	Sixth Schedule to the Constitution of India	2013-14	2010-11	2010-11	2014-15	Not yet received	**
						2015-16	Not yet received	
10	Karbi Autonomous Council, Diphu	Anglong Council,	2010-11	2010-11	2004-05	2011-12	Not yet received	**
						2012-13	Not yet received	--
						2013-14	Not yet received	--
						2014-15	Not yet received	--
						2015-16	Not yet received	--
11	Bodoland Territorial Council, Kokrajhar		2012-13	2007-08	2005-06	2010-11	August 2013	Two years one month***
						2011-12	April 2014	One year nine months
						2012-13	January 2015	One year eight months
						2013-14	June 2015	One year one month
						2014-15	Not yet received	--
						2015-16	Not yet received	--

*Due on June every year as per Paragraph 10.08 of Manual of Instructions for Audit of Autonomous Bodies

** Due date of submission of Annual Accounts is not specified in the Fund Rules of two ADCs

***In case of BTC, delay calculated as per provision of BTC Fund Rule 2012

Appendix-3.3

(Reference: Paragraph 3.3)

Statement showing names of bodies and authorities, the accounts of which had not been received

Sl. No.	Department	Name of the Body/Authority	Years for which accounts had not been received	No. of Accounts
1	2	3	4	5
1	Cultural Affairs	Secretary, Srimanta Sankardev Kalakhetra, Guwahati-37	2010-11 to 2015-16	6
2	Education (Elementary)	Mission Director, Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati-19 (Including 26 District Mission Co-ordinators)	2015-16	1
3	Education (Higher)	Registrar, Dibrugarh University, Dibrugarh	2013-14 to 2015-16	3
		Registrar, Gauhati University, Guwahati-14	2014-15 to 2015-16	2
		Anundoram Barua Institute of Language Art and Culture	2014-15-2015-16	2
4	Education (Technical)	Assam Science & Technology University, Guwahati	2015-16	1
5	Health & Family Welfare	Director, Dr. B. Baruah Cancer Institute, Gopinath Nagar, Guwahati-16	2013-14 to 2015-16	3
		Mission Director, NRHM, Guwahati (Including 27 District Health Societies)	2015-16	1
		Mission Director, Assam Arogya Nidhi, Guwahati-781005	2014-15 to 2015-16	2
		Project Director, Assam State AIDS Control Society, Guwahati	2015-16	1
6	Labour & Employment	Project Co-ordinator, Employment Generation Mission, Guwahati	2012-13 to 2015-16	4
7	Minority Development	Assam Minority Development Board, Guwahati	2012-13 to 2015-16	4
8	Panchayat and Rural Development	Project Director (PD), DRDA, Barpeta	2015-16	1
		PD, DRDA, Silchar	2014-15 to 2015-16	2
		PD, DRDA, Dibrugarh	2014-15 to 2015-16	2
		PD, DRDA, Dhubri	2014-15 to 2015-16	2
		PD, DRDA, Dhemaji	2014-15 to 2015-16	2
		PD, DRDA, Goalpara	2014-15 to 2015-16	2
		PD, DRDA, Golaghat	2014-15 to 2015-16	2
		PD, DRDA, Bongaigaon	2014-15 to 2015-16	2
		PD, DRDA, Hailakandi	2013-14 to 2015-16	3
		PD, DRDA, NC Hills, Haflong	2012-13 to 2015-16	4
		PD, DRDA, Jorhat	2013-14 to 2015-16	3
		PD, DRDA, Kokrajhar	2015-16	1
		PD, DRDA, Karimganj	2010-11 to 2015-16	6
		PD, DRDA, Karbi Anglong, Diphu	2014-15 to 2015-16	2
PD, DRDA, Darrang	2015-16	1		
PD, DRDA, Morigaon	2014-15 to 2015-16	2		
PD, DRDA, Nalbari	2015-16	1		

Appendix-3.3 (Concluded)

1	2	3	4	5
		PD, DRDA, Nagaon	2015-16	1
		PD, DRDA, North Lakhimpur	2011-12 to 2015-16	5
		PD, DRDA, Sivsagar	2013-14 to 2015-16	3
		PD, DRDA, Sonitpur	2014-15 to 2015-16	2
		PD, DRDA, Tinsukia	2014-15 to 2015-16	2
		PD, DRDA, Kamrup (Rural)	2014-15 to 2015-16	2
		PD, DRDA, Kamrup (Metro)	2015-16	1
		PD, DRDA, Baksa, Mushalpur	2013-14 to 2015-16	3
		PD, DRDA, Chirang, Kajolgaon	2013-14 to 2015-16	3
		PD, DRDA, Udalguri	2014-15 to 2015-16	2
9	Public Health Engineering	Director, National Rural Drinking Water Supply Programme	2014-15 to 2015-16	2
10	Rural Development	Director, State Institute of Rural Development (SIRD), Khanapara, Guwahati-22	2015-16	1
		State Mission Director, Assam State Rural Livelihood Mission Society, Guwahati	2013-14 to 2015-16	3
11	Rural development (under DoNER Ministry)	Project Director, North East Rural Livelihood Mission Society, Guwahati	2015-16	1
12	Social Welfare	Chairperson, Assam State Social Welfare Board, Guwahati	2014-15 to 2015-16	2
13	Urban Development	Assam State Housing Board	2010-11 to 2015-16	6
14	Welfare of Plain Tribes & Backward Classes	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2008-09 to 2015-16	8
Total				115

Appendix 3.4
(Reference: Paragraph 3.5)
Summary of unspent balances kept in current account
in respect of four test-checked DDOs between April 2015 and March 2016

(₹ in lakh)

SI No.	Name of DDOs	Current Bank Account Number	Status of funds kept in the Current Bank Account			
			Opening Balance as on 01-04-2015	Credit during 01-04-2015 to 31-03-2016	Total	Closing Balance as on 31-03-16
1	2	3	3	4	5	6
1.	Director of Social Welfare, Assam	30075704870	36.50	42.14	78.64	2.89
2.	Principal Secretary, Assam Legislative Assembly	10821407054	NA	--	--	60.58
3.	Secretary, Assam State Information Commission	30711469143	NA	--	--	11.81
4.	District Veterinary Officer, Karimganj	10916597944	NA	--	--	2.54
Total			36.50	42.14	78.64	77.82

Appendix 3.5
(Reference: Paragraph 3.5)

Summary of unspent balances kept in the form of different bank instruments as well as in Civil Deposit between April 2015 and March 2016 in respect of seven test-checked DDOs

(₹ in lakh)

SI No.	Name of Directorates	Money kept in different bank instruments including Civil Deposits			
		Opening Balance as on 1.4.2015	Addition during 2015-16	Total	Closing Balances as on 31.3.2016
1	2	3	4	5	6
1	Director of Secondary Education	14,458.97	20.08	14,479.05	42.23
2	Director of Higher Education	6,625.22	73.97	6,699.19	679.26
3	Director of Technical Education	3,672.08	42.00	3,714.08	884.45
4	Director of Cultural Affairs	489.92	105.07	594.99	122.57
5	Directorate of Archaeology	1,070.41	0	1,070.41	9.50
6	Director of Welfare of Plain Tribes and Backward Classes	10,433.31	26.54	10,459.85	801.36
7	Director of Social Welfare	0	93.36	93.36	74.08
Grand Total				37,110.93	2,613.45

Appendix-3.6
(Reference: Paragraph 3.6)
Department-wise/duration-wise breakup of the cases of misappropriation, defalcation etc.
(Cases where final action was pending at the end of 31 March 2016)

(₹ in lakh)

Sl. No.	Name of the Department/Directorate	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Agriculture	5	87.36	1	11.95	0	0	0	0	0	0	0	0	6	99.31
2	Animal Husbandry & Veterinary	4	59.75	2	6.77	0	0	3	10.2	0	0	0	0	9	76.72
3	Border Areas	0	0	1	22.41	0	0	0	0	0	0	0	0	1	22.41
4	Co-operation	5	22.15	0	0	0	0	0	0	0	0	0	0	5	22.15
5	Cultural Affairs	1	118.3	0	0	0	0	0	0	0	0	0	0	1	118.3
6	Dairy Development	1	301	0	0	0	0	0	0	0	0	0	0	1	301
7	Education (Elementary)	20	497.42	3	59.35	0	0	0	0	0	0	0	0	23	556.77
8	Education (Secondary)	7	189.68	0	0	0	0	0	0	0	0	0	0	7	189.68
9	Education (Higher)	3	105.94	0	0	0	0	0	0	0	0	0	0	3	105.94
10	Education (SCERT)	1	0.14	0	0	0	0	0	0	0	0	0	0	1	0.14
11	Fisheries	1	0.65	2	1.55	0	0	0	0	0	0	0	0	3	2.2
12	Forest & Wildlife	1	150	0	0	0	0	0	0	0	0	0	0	1	150
13	General Administration	7	186.60	4	51.40	5	41.08	2	4.54	1	1.33	0	0	19	284.95
14	Guwahati Development	6	11908.74	0	0	0	0	0	0	0	0	0	0	6	11908.74
15	Handloom & Textile	3	20.92	2	9.01	0	0	0	0	0	0	0	0	5	29.93
16	Health & Family Welfare	46	2470.55	4	78.78	0	0	0	0	0	0	0	0	50	2549.33
17	Health & Family Welfare (Medical Education Group)	7	217.48	1	35.26	0	0	0	0	0	0	0	0	8	252.74
18	Health & Family Welfare (Family Welfare)	3	2.42	0	0	0	0	0	0	0	0	0	0	3	2.42
19	Hill Areas	5	139.3	0	0	0	0	0	0	0	0	0	0	5	139.3
20	Home	0	0	1	1.84	0	0	0	0	0	0	0	0	1	1.84
21	Industries & Commerce	2	65.33	0	0	1	505.19	0	0	0	0	0	0	3	570.52
22	Information & Public Relations	1	5.22	0	0	0	0	0	0	0	0	0	0	1	5.22
23	Inland Water Transport	4	22.04	0	0	0	0	0	0	0	0	0	0	4	22.04

Appendix-3.6 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
24	Irrigation	10	2769.29	3	77.1	1	2.8	0	0	0	0	0	0	14	2849.19
25	Labour and Employment	6	315.13	0	0	0	0	0	0	0	0	0	0	6	315.13
26	Local Fund	0	0	0	0	1	1.51	0	0	0	0	0	0	1	1.51
27	Panchayat & Rural Development	27	7179.22	5	187.13	0	0	0	0	0	0	0	0	32	7366.35
28	P.H.E.	5	175.1	0	0	0	0	0	0	0	0	0	0	5	175.1
29	P.W.D. (Building and National Highways)	3	171.91	0	0	0	0	0	0	0	0	0	0	3	171.91
30	P.W.D. (Roads)	11	2231.84	1	2.18	1	28.8	0	0	0	0	0	0	13	2262.82
31	Power	10	218.37	0	0	0	0	0	0	0	0	0	0	10	218.37
32	Sericulture	3	5.17	1	5.19	0	0	0	0	0	0	0	0	4	10.36
33	Social Welfare	8	100.7	0	0	0	0	0	0	0	0	0	0	8	100.7
34	Soil Conservation	1	41.64	0	0	0	0	0	0	0	0	0	0	1	41.64
35	Sports and Youth Welfare	5	161.27	0	0	0	0	0	0	0	0	0	0	5	161.27
36	Tourism	0	0	1	0.48	0	0	0	0	0	0	0	0	1	0.48
37	Transport	1	0.98	0	0	0	0	0	0	0	0	0	0	1	0.98
38	Technical Education	1	1.91	0	0	0	0	0	0	0	0	0	0	1	1.91
39	Urban Development	1	5.08	0	0	0	0	0	0	0	0	0	0	1	5.08
40	Urban Development (Town & Country Planning)	1	3.4	0	0	0	0	0	0	0	0	0	0	1	3.4
41	Water Resources	6	132.05	0	0	1	18.13	0	0	0	0	0	0	7	150.18
42	WPT&BC	4	85.47	0	0	0	0	0	0	0	0	0	0	4	85.47
Total		236	30169.52	32	550.40	10	597.51	5	14.74	1	1.33	0	0	284	31333.50

N: Number; A: Amount

Appendix-3.7
(Reference: Paragraph 3.6)
Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

(₹ in lakh)

Sl. No.	Name of the Department/ Directorate	Theft Cases		Misappropriation/ Loss of Government material		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Agriculture	0	0	6	99.31	6	99.31
2	Animal Husbandry & Veterinary	3	15.07	6	61.65	9	76.72
3	Border Areas Department	0	0	1	22.41	1	22.41
4	Co-operation	0	0	5	22.15	5	22.15
5	Cultural Affairs	0	0	1	118.3	1	118.3
6	Dairy Development Department	0	0	1	301	1	301
7	Education (Elementary)	0	0	23	556.77	23	556.77
8	Education (Secondary)	1	106.3	6	83.38	7	189.68
9	Education (Higher)	0	0	3	105.94	3	105.94
10	Education (SCERT)	1	0.14	0	0	1	0.14
11	Fisheries	1	0.75	2	1.45	3	2.2
12	Forest & Wildlife	0	0	1	150	1	150
13	General Administration Department	0	0	19	284.95	19	284.95
14	Guwahati Development Department	0	0	6	11908.74	6	11908.74
15	Handloom & Textile	2	9.01	3	20.92	5	29.93
16	Health & Family Welfare	0	0	50	2549.33	50	2549.33
17	Health & Family Welfare (Medical Education Group)	0	0	8	252.74	8	252.74
18	Health & Family Welfare (Family Welfare)	0	0	3	2.42	3	2.42
19	Hill Areas	0	0	5	139.3	5	139.3
20	Home Department (Forensic Science)	0	0	1	1.84	1	1.84
21	Industries & Commerce	0	0	3	570.52	3	570.52
22	Information & Public Relations	0	0	1	5.22	1	5.22
23	Inland Water Transport	0	0	4	22.04	4	22.04
24	Irrigation	5	12.13	9	2837.06	14	2849.19
25	Labour and Employment	0	0	6	315.13	6	315.13
26	Local Fund	0	0	1	1.51	1	1.51
27	Panchayat & Rural Development	0	0	32	7366.35	32	7366.35
28	Power	10	218.37	0	0	10	218.37
29	P.H.E.	0	0	5	175.1	5	175.1
30	P.W.D. (Building and National Highways)	0	0	3	171.91	3	171.91

Appendix-3.7 (Concluded)

31	P.W.D. (Roads)	0	0	13	2262.82	13	2262.82
32	Sericulture	1	5.19	3	5.17	4	10.36
33	Social Welfare	0	0	8	100.7	8	100.7
34	Soil Conservation	0	0	1	41.64	1	41.64
35	Sports & Youth Welfare	0	0	5	161.27	5	161.27
36	Technical Education	0	0	1	1.91	1	1.91
37	Tourism	0	0	1	0.48	1	0.48
38	Transport	0	0	1	0.98	1	0.98
39	Urban Development Department	0	0	1	5.08	1	5.08
40	Urban Development Department (Town & Country Planning)	0	0	1	3.4	1	3.4
41	Water Resources	3	43.46	4	106.72	7	150.18
42	WPT&BC	0	0	4	85.47	4	85.47
Total		27	410.42	257	30923.08	284	31333.50

Glossary

Glossary of Abbreviations

AC	Abstract Contingent
ASHB	Assam State Housing Board
AFRBM	Assam Fiscal Responsibility and Budget Management
AMA	Assam Municipal Act
AP	Anchalik Panchayat
APA	Assam Panchayat Act
ATIRs	Annual Technical Inspection Reports
ATR	Action Taken Report
BEs	Budget Estimates
BCR	Balance from Current Revenue
CAGR	Compound Annual Growth Rate
C&AG	Comptroller and Auditor General of India
CE	Capital Expenditure
CFS	Consolidated Fund of State
COs	Controlling Officers
CSF	Consolidated Sinking Fund
DCC	Detailed Countersigned Contingent
DDOs	Drawing and Disbursing Officers
DRDA	District Rural Development Agency
XIII FC	Thirteenth Finance Commission
XIV FC	Fourteenth Finance Commission
FD	Finance Department
FRBM	Fiscal Responsibility and Budget Management
GDP	Gross Domestic Product
GMC	Guwahati Municipal Corporation
GOA	Government of Assam
GOI	Government of India
GP	Gaon Panchayat
GSDP	Gross State Domestic Product
HRD	Human Resource Development
LFAC	Local Fund Accounts Committee
MB	Municipal Board
MoPR	Ministry of Panchayati Raj
MTFP	Medium Term Fiscal Plan
NABARD	National Bank for Agriculture and Rural Development
NMAM	National Municipal Accounting Manual
NPRE	Non-Plan Revenue Expenditure
NSDL	National Securities Depository Limited
NSSF	National Small Savings Fund
O&M	Operation and Maintenance
PAC	Public Accounts Committee

Glossary of Abbreviations

PDA	Personal Deposit Accounts
PPP	Public Private Partnership
PRE	Plan Revenue Expenditure
PRI s	Panchayati Raj Institutions
RBI	Reserve Bank of India
RE	Revenue Expenditure
S&W	Salaries and Wages
SDRF	State Disaster Response Fund
SFC	State Finance Commission
SMAM	State Municipal Accounting Manual
TC	Town Committee
TE	Total Expenditure
TFC	Twelfth Finance Commission
TGS	Technical Guidance and Support
UCs	Utilisation Certificates
ULBs	Urban Local Bodies
WPT&BC	Welfare of Plain Tribes and Backward Classes
ZP	Zila Parishad

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