

# COMMITTEE ON PUBLIC ACCOUNTS

## EIGHTY-FIFTH REPORT

### (ELEVENTH ASSEMBLY)



Report of the Committee on Public Accounts, Assam  
Legislative Assembly on the Appropriation  
Accounts for the years 1983-84, 1984-85,  
1985-86, 1986-87, 1987-88, 1988-89,  
1989-90, 1990-91, 1991-92, 1992-93,  
1993-94, 1994-95, 1995-96, 1996-97,  
1997-98, 1998-99 and 1999-2000,  
the Government of Assam

**Presented to the House on March 8, 2002**

Assam Legislative Assembly Secretariat,  
Dispur, Guwahati-6.

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COMPOSITION OF THE COMMITTEE

(2001-03)

**Chairman :**

1. Shri Premodhar Bora

**Members :**

2. Shri Brindaban Goswami
3. Shri Mission Ranjan Das
4. Shri Dilip Kumar Saikia
5. Shri Biswajit Daimary
6. Shri Ajit Singh
7. Smti Pramila Rani Brahma
8. Shri Nurjamal Sarkar
9. Shri Dilder Rezza
10. Shri Gopinath Das
11. Shri Bidyasing Engleng
12. Dr. Haren Das
13. Shri Sukur Ali Ahmed

**Secretariat :**

1. Shri M. K. Sarma, Secretary
2. Dr. K. N. Baishya, Additional Secretary
3. Shri Subimal Kr. Das, Under Secretary
4. Shri B. Basumatary, Under Secretary
5. Shri Pasupati Hazarika, Under Secretary.

## INTRODUCTION

1. I, Shri Premodhar Bora, Chairman, Committee on Public Accounts having been authorised to submit the Report on their behalf, present this Eighty-fifth Report of the Committee on Public Accounts on the respective Grants mentioned in the Comptroller and Auditor General of India in its reports pertaining to Appropriation Accounts for the years 1983-84, 1984-85, 1985-86, 1986-87, 1987-88, 1988-89, 1989-90, 1990-91, 1991-92, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1997-98, 1998-99 and 1999-2000, the Government of Assam.

2. The present Committee on Public Accounts was elected by the Eleventh Assam Legislative Assembly according to the provisions of Rule 244 (1) of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly for a term of office not exceeding 30 (thirty) months with effect from 2nd June, 2001.

3. The Committee has decided to examine on top priority basis the financial dealings as pointed-out in the above Reports which had been presented to the House as indicated below :-

Appropriation Accounts for the year	Date of presentation of the Report to the Assembly	Appropriation Accounts for the year	Date of presentation of the Report to the Assembly
1983-84	05-10-87	1984-85	09-11-88
1985-86	07-06-89	1986-87	05-10-90
1987-88	21-12-92	1988-89	21-12-92
1989-90	14-10-93	1990-91	11-04-94
1991-92	14-09-94	1992-93	15-03-95
1993-94	18-09-95	1994-95	15-06-96
1995-96	08-04-97	1996-97	16-03-98
1997-98	22-03-99	1998-99	08-03-2000
1999-2000	30-05-2001		

4. The Appropriation Accounts of the respective years contained in the Reports of the Comptroller and Auditor General of India have been considered by the Committee in its sittings held on July, 30 ; August 21, 22, 23, 24, September 17, 18, 19, 20, 21 ; October 9 ; November 7, 8, 9, 2001 ; January 7 and February 28, 2002.

5. While discussed, the specific Appropriation on a particular Grant as reported by the CAG of India the views of official representatives of the concerned Government Departments have been discussed as to why the

excess/savings were resulted to in the Grants. Having duly considered the submissions of official representatives on specific Grants, thereupon the Committee has made its own observations but expressed its pleasure for extending whole-hearted Co-operation of all officials of those departments including the Chief Secretary to the Government of Assam who extended unique helps.

6. The Committee has appreciated the valuable assistance rendered by the Accountant General, Assam and his senior officers in updating the huge backlogs of accounts of the State Government.

7. The Committee wishes to keep in record noteworthy and sincere services of those officers and staff of the Assam Legislative Assembly Secretariat who devoted to the Committee during the course of settling the financial involvements, Government of Assam and finalising this Report in record time.

8. The Committee has considered the Draft Report on February 28, 2002 and approved it on the same date.

Dispur,

the 28th February 2002.

Premodhar Bora,  
Chairman.

Committee on Public Accounts.

## REPORT

The Excess expenditure over the Grants voted by the Assembly and Charged Appropriation appears to be a continuing phenomenon owing to lack of proper exercising the effective control and suitable check on the financial management of the Government. Every year a large number of Voted Grants/Charged Appropriation, as provided for in the Appropriation Act have been transacted through the different departments of the Government. But it is obvious that the State Government do not organise a fool-proof system to monitor the flow of expenditure and to exercise control on overspending in order to restrict the expenditure within the limit of the Grant Voted by the Assembly for a particular service, thereby leads to incur excesses over money voted by the Assembly for a specific purpose.

2. The Committee has curiously noticed the excess expenditure incurred over the Voted Grants and Charged Appropriation as summarised in the Statement mentioned below :

Year	Excess over		Excess over		Total (Rs. on Crores)
	Voted Grant	Charged Appropriation	Voted Grant	Charged Appropriation	
1	2	3	4	5	6
1983-84	23	---	16.77	---	16.77
1984-85	29	4	50.83	85.79	136.62
1985-86	22	2	51.18	---	51.18
1986-87	28	---	59.69	---	59.69
1987-88	26	2	100.86	5.05	105.91
1988-89	14	2	75.06	0.76	75.82
1989-90	27	1	64.00	0.26	64.26
1990-91	18	1	71.78	864.68	936.46
1991-92	30	---	187.07	---	187.07
1992-93	17	2	114.20	108.63	222.83
1993-94	35	1	191.49	67.66	259.15
1994-95	18	4	164.99	874.74	1039.73

1	2	3	4	5	6
1995-96	10	2	39.73	1765.83	1805.56
1996-97	4	2	21.08	1803.15	1824.23
1997-98	1	1	4.12	2618.20	2622.32
1998-99	---	1	---	3165.45	3165.45
1999-2000	1	1	37.99	3680.10	3718.09
Grand total			1250.84	15,040.30	16,291.14

3. The Committee, during the course of examination of various Departments; finds that no effective machinery was evolved-out to exercise strict control by the respective Drawing and Disbursing Officers (DDOs) in spending any amount beyond the money voted in the budget by the Assembly. Most of the official witnesses of the Government Department, have adduced very simple ground of excess on account of revised pay and various allowances granted within the financial year to the Government Employees to which the Committee was not convinced. The Committee was also not convinced with the reasons as to why the Departments could not anticipate to a grant approximate the progress of expenditure and could not come forward well in time to the House for granting necessary Supplementary Grants/Appropriation wherever excess over the original Grants and Appropriation appeared unavoidable.

3.1. The Committee, during scrutiny of the excess expenditure has very seriously noticed the huge quantum of excess expenditure incurred by a few departments on certain years as mentioned below. Having not satisfied with the submission as the reasons thereof by the concerned official representatives, the Committee has made further query about the specific reason, if any for those excess to be seemed unrealistic over the budget provision on those years as shown in the statement below (P. C. various from 5% to 209%).

**STATEMENT SHOWING THE P. C. (%) OF EXCESS EXPENDITURE  
OVER THE BUDGET PROVISION**  
(Rupees in crores)

Department	Year	Grant No.	Voted/ charged	Total amount of the grant	Total amount of Ex- penditure	Excess over the Budget provision	percentage of excess over the Budget provision
1	2	3	4	5	6	7	8
1. Excise	1986-87	8	Voted	2.40	2.64	.24	10%
2. Transport Services	1991-92	9	Voted	17.20	21.65	4.45	26%
3. Finance (Treasury & Accounts)	1993-94	13	Voiced	5.68	6.35	.67	12%
4. Home (Police)	1991-92	14	Voted	198.99	208.51	9.52	5%
5. Stationery and Printing	1990-91	16	Voted	4.34	6.34	2.00	46%
6. PWD (Adminis- trative & Func- tional Buildings)	1987-88	17	Voted	10.70	33.07	22.37	209%
7. Medical & Public Health	1993-94	29	Voted	141.28	170.98	29.70	21%
8. Water Supply & Sanitation	1987-88	30	Voted	64.19	92.45	28.26	44%
9. G. A.D. (Trade Adviser)	1989-90	47	Voted	12.29	21.29	9.00	73%
10. Handloom, Textiles & Sericulture & Weaving	1991-92	59	Voted	41.46	55.95	14.48	35%
11. Animal Husban- dry & Veteri- nary	1991-92	52	Voted	36.54	72.50	35.96	98%
12. Flood Control	1991-92	63	Voted	33.70	40.90	7.20	21%
13. PWD (Road & Bridges)	1992-93	64	Voted	72.64	105.44	32.80	45%

3.2. While considered huge amounts of excess expenditure (varied 5% to 209%) over the budget provisions as passed by the Assembly on those years, the Committee is very much constrained to note that those departmental heads, DDOs thereof and the personnel with the authority of the Treasury seemed to loot the money planned way from the Consolidated Fund of the State during those years under review ignoring entirely the financial rules, budgetary norms, guidelines issued from time to time by the



Government including Finance Department. Such Financial impropriety made by those delinquent officials appears to the Committee deliberate should therefore be treated as serious offence. So, the Committee recommends that those fraudulent officials should be booked and dealt with them seriously in accordance with the provisions of the laws of the land for the time being in force by which exemplary punishment would deter financial fraudulence in future.

3.3. Further, the Committee holds that the financial rules and budget principles should always strictly be adhered by the executing officers, DDOs and Treasury Officers concerned at the time of drawing money from the consolidated Funds of the State.

4. While considered the Appropriation Accounts pertaining to the Departments like PWD, PHE and Hill Areas non-submission of replies on Appropriation Accounts by the authorities of the Sixth Scheduled Areas has come to the sharp notice of the Committee. In view of the fact, the Committee felt that while the accounts for Sixth Scheduled Areas have been passed by the Assam Legislative Assembly under the authority State Budget, the submission of accounts thereon should also be obligatory on the part of them and the same should also be considered accordingly by the Committee of the Legislature. After due consideration of the submission of several departments, the Committee could not satisfy with the replies furnished by some of the Departments of the State Government. In the State of affairs, the Committee requested the Chief Secretary, the Principal Secretary to the Government of Assam (Finance) to explain the complexity on the financial appraisals involved with the budgetary mechanism of the State Government. In response to the direction of the Committee, the Chief Secretary to the Government of Assam along with the Principal Secretary (Finance) deposed before the Committee on January, 7, 2002. During the course of tendering evidence, the Chief Secretary has adduced : "as per para 7.4 of the Sixth Schedule of the Constitution, audit of the accounts of the District Council is done by the Comptroller and Auditor General of India and the report of the Comptroller and Auditor General of India is submitted to the Governor who shall cause them to be laid before the District Council. There is no provision on the Sixth Schedule for laying of the Reports of the Comptroller and Auditor General of India in the Legislature although the expenditure for the District Council is passed by the Legislative Assembly. Taking advantage of the situation, the Districts Council normally avoid submission of reply to various anomalies pointed out by the Comptroller and Auditor General of India in his Reports. To cope with the problems the Hill Areas Department in consultation with the Finance Department and the A.G. moved the Government of India for amendment of the Sixth Schedule so that the Reports of CAG relating to the accounts of the District Council would be laid in the Legislature. Also submission of Action Taken note by the Councils on the Reports of the Comptroller and Auditor General has been proposed in the amendment."

4.1. Considering the submission of the Chief Secretary on the constitutional position relating to the financial matters, the Committee holds that the matter should vigorously be pursued with the Central Government for early solution of the intricated matter by amending the provisions of Sixth Schedule of the constitution of India enabling a full proof examination of the accounts as passed by the authority of the Legislature of the State.

5. Besides, during the course of examination of the Appropriation Accounts, Government of Assam for the financial years as presented by the C.A.G. of India, to the Assembly under Article 151 (2) of the Constitution of India, timely non reconciliation of the Accounts by the concerned DDOs of a Government department with the figures of the Audit Authority have come to sharp notice of the Committee. The matter has discussed with the officials of appropriate Government Authority of the State in its meeting held on January. 7, 2002 by the Committee. After considering the views submitted by the official representatives, the Committee has resolved that all the departments of the Government of Assam in consultation with the Accountant General, Assam should reconcile positively Appropriation/Annual/Financial/such other Accounts quarterly with the Audit Authority round the financial year according to a calender to be issued on a convenient date from time to time by the Government in the Finance Department well ahead of time in finalising annual Finance and accounts for the sake of convenience of all concerns.

6. With regard to spending amounts from a single/particular Grant by more than one departments, the Committee has noticed that at the time of furnishing explanations to the Committee of the House during consideration of Appropriation Accounts, several spending Departments have failed to furnish satisfactory replies on the excess expenditure made by them during a specific financial year. In fact, the difficulties crept in relating to spending by several Departments from a common grant under different Sub-Heads was also deliberated throughly in a meeting in presence of the Chief Secretary to the Government of Assam, Principal Secretary to the Government of Assam, (Finance) and the Financial Commissioner and Secretary to the Government of Assam, where the official representatives had admitted the inconveniences as felt by the Committee in fixing responsibility in case of making excess expenditure by a particular Department from a common head account/Grant.

Whatsoever, the official representatives have expressed obvious difficulties for bifurcating the Grants/Sub-head Department-wise immediately but the same could be done from the beginning of the financial year viz. 2003-04..

6.1. In view of above, the Committee holds that one Grant may be allotted to a particular department in respect of making Budget provision instead of several Departments thereon and spending therefrom by them so that neither works suffered nor-misunderstanding crop up at the time of furnishing clear cut replies to the appropriate authorities concerned.

6.2. Further, the Committee recommends that the matter in question of allotting a separate Grant for an individual Department, the Audit Authority should be taken into confidence for making clear Accounting/Auditing on the monetary transaction to be made by the Government Departments during each and every financial year.

7. On the submissions made by the official representatives in connection with engaging Work Charge and Master Roll employees in Work Departments like Public Works Department, Irrigation, Flood Control, Public Health Engineering, Soil Conservation etc.. the Committee was not happy with the mode of spending money from State Exchequer. The Committee therefore, directed some of the Departments to furnish the ongoing schemes against which Master Roll/Work Charge had to be engaged and the actual number with full particulars of Master Roll engaged therein. In reply to the query of the Committee the Public Works Department furnished that there were 11,519. Master Roll/Work Charge employees in the Department in 1995-96. Similarly, there were 6826 (as on 1-10-2001) Master Roll/Work Charge employees in the Irrigation Department as submitted by the Department. The Committee was informed by some of the Works Departments that the engagement of Work Charge/Master Roll employees were justified against the work component to be performed by them in day to day works for smooth running of the ongoing schemes of the Departments.

7.1. Considering the submission of the official witnesses, the Committee holds that engagement of Master Roll/Work Charge employees should only be justified in case of short fall of regular employees for smooth running of the ongoing schemes, mainly on works component thereon. Therefore, the Committee recommends that the engagement of

Master Roll/Work Charge employees in the Works Departments should be restricted on the necessity of works component tied with best economic point of view.

8. At the time of consideration of written replies furnished by the official witnesses the Commissioner and Secretary to the Government of Assam, Printing and Stationery, further, deposed before the Committee : "it is like this during those days there was a system that indents work placed to DGS & D for supply of papers to the Printing & Stationery and Government Press and the payments were made by DGS & D and they sent a debit note in the Accountant General's office. Director of Printing & Stationery was not aware of it. That was the system. This system was also in vogue in Medical and Public Works because to do things in a very expeditious way. Accountant General used to debit the amount. DGS & D sent a bill Rs. 57,00,808/- and at the time of verification only it come to our notice that the Budget was short by around of Rs.6,77,939/-. The payment was not made exactly by the Director of Printing & Stationery. The payment was made by DGS & D and after receiving the debit note Accountant General debited the amount. This is the position."

8.1. Having heard the submissions of the Commissioner & Secretary to the Government of Assam, Printing & Stationery Department, the Committee has reviewed the whole things as to why such a huge amount of excess was recorded in the ' Appropriation Accounts by the CAG of India. Thereupon, the Committee notices that the system of purchase, of materials through DGS & D appears to be clumsy as well as time consuming. Therefore, the Committee recommends to discontinue the same in all Government Departments for sake of compilation of Accounts of all the Government Departments in time.

9. During the course of examination of the Appropriation Accounts of Power & Electricity Department, the Official witnesses submitted before the Committee that there might not be noticeable excess amounts against the Power Department but there might be saving in these years under consideration. In assessing the exact performance achieved in quantum of money spent in respect of generating Power and distribution to the consumers through ASEB, the Committee draw attention to certain disquieting facts where quite a large sums of money appeared to be mis-used. The official representatives accepted the very vital observation of

the Committee, besides assured to the Committee that misuse of Power in way of leakage, theft of Power or otherwise, would be plugged taking appropriate measures through the concerned executing officers of the Department. For the sake of public interest as assured by the official witnesses, the Committee holds that the authority of Power department should initiate urgent and befitting measures to stop forthwith the misuse of power by way of economic distribution through the executing officers who should be made responsible on their lapses, if any, in day to day execution with a sharp review thereto within 3 months to be made by the appropriate authority.

10. Noticing the excess expenditure made by the department of Pension and Public Grievances during those years under review, the Committee was very much unhappy as unreasonable huge expenditure was incurred over the Budget Provision. The principal contentions of official witnesses were formulated that facts and figures on service of the retiring officials were not readily available in the working department from which the employees had to retire on certain date days. In fact, collecting the vital information in respect of the retiring employees, particularly, the date of birth, the date of entry into the service, pay and allowances on various date, date due for retirement etc., should be made available from the office records, basically from the Service Book of the employees.

10.1. Observing the submission of the official witnesses the Accountant General, Assam who happens to be the authority of issuing the necessary Pension papers was pleased to extend his valuable views to the Committee in which way the Pension Paper of the retiring employees should be prepared with a view to grant the pension within a month from the date of his/her retirement and avoid to run like shettle-cock from employer to issuing authority of Pension after actual date of retirement.

10.2. Considering the valuable guidelines of the Accountant General, Assam as well as the submissions of the official representatives, the Committee holds that all the relevant service records necessary for sanctioning pension to a person going to be retired should be made available well ahead of his/her date of retirement actually due, so that his/her Pension papers could be made ready within a month or so from the date of retirement from the service by making budget provision in the specific financial year well in time.

10.3. Further, the Committee recommends that the employer of an employee should keep always service record as upto date of his employee absence of which he should be solely and wholly be made accountable and responsible.

11. The Committee however recommends regularisation by the State Legislature of the following excess expenditure incurred by the various Government Departments over the Voted Grants/Charged Appropriations as required under Article 205 of the Constitution of India as reported in the Reports of the Comptroller and Auditor General of India (Civil) and Appropriation Accounts for the years 1983-84, 1984-85, 1985-86, 1986-87, 1987-88, 1988-89, 1989-90, 1990-91, 1991-92, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1997-98, 1998-99 and 1999-2000.

<u>Sl. No.</u>	<u>No. and Name of Grants/Appropriation</u>	<u>Amounts of Excess to be regularised.</u>
<u>1. 1983-84 Voted Grants</u>		
1.	2 - Council of Ministers	... Revenue 18,71,879
2.	8 - Registration	... Revenue 17,16,853
3.	9 - State Excise	... Revenue 19,07,390
4.	11 - Transport Services	... Revenue 5,29,221
5.	12 - Electrical Inspectorate	... Revenue 1,12,750
6.	16 - District Administration	... Revenue 13,88,663
7.	17 - Treasury and Accounts	... Revenue 7,27,528
8.	18 - Police	... Revenue 2,76,20,142
9.	25 - Guest Houses. Govt. Hostel	... Revenue 5,19,790
10.	28 - Pensions and Other Retirement Benefits	... Revenue 43,12,419
11.	31 - Education	... Revenue 6,40,21,037
12.	39 - Information and Publicity	... Revenue 9,56,279
13.	40 - Labour and Employment	... Revenue 12,18,121
14.	43 - Welfare of SC/ST and others	... Revenue 1,70,73,979
15.	53 - Weights and Measures	... Revenue 1,72,916
16.	55 - Agriculture	... Capital 25,00,000
17.	56 - Irrigation	... Revenue 59,51,659
18.	57 - Soil and Water Conservation	... Revenue 27,07,443

19.	58 - Animal Husbandry & Veterinary	... Revenue	2,13,77,576
20.	59 - Dairy Development	... Revenue	36,40,796
21.	62 - Community Development	... Revenue	19,40,753
22.	65 - Cottage Industries	... Revenue	52,37,291
23.	66 - Mines, Minerals and Power	... Capital	2,00,000

## 2. 1984-85 Voted Grants

1.	2 - Council of Ministers	... Revenue	23,52,393
2.	8 - Registration	... Revenue	6,80,061
3.	9 - State Excise	... Revenue	17,07,134
4.	10 - Sales Tax and Other Taxes	... Revenue	4,86,283
5.	11 - Transport Services	... Revenue	8,44,599
6.	13 - Small Savings	... Revenue	6,408
7.	15 - Civil Sectt. & Attached Offices	... Revenue	1,11,72,393
8.	16 - District Administration	... Revenue	4,23,931
9.	18 - Police	... Revenue	3,39,35,557
10.	19 - Jails	... Revenue	4,23,164
11.	21 - Administrative & Functional Buildings	... Revenue ... Capital	9,26,23,020 56,70,483
12.	25 - Guest Houses, Govt. Hostels etc.	... Revenue	2,29,157
13.	28 - Pensions and Other Retirement Benefits	... Revenue	3,15,75,059
14.	32 - Art and Culture	... Revenue	7,58,854
15.	34 - Medical & Public Health	... Revenue	13,79,00,104
16.	37 - Residential Building	... Revenue	30,67,018
17.	38 - Urban Development	... Revenue	22,33,904
18.	39 - Information and Publicity	... Revenue	4,32,066

19.	40 - Labour and Employment	... Revenue	23,49,275
20.	53 - Trade Adviser	... Revenue	2,15,780
21.	54 - Agriculture	... Revenue	44,37,871
22.	55 - Irrigation	... Revenue	75,11,084
23.	57 - Animal Husbandry & Veterinary	... Revenue	1,73,95,406
24.	60 - Forests	... Revenue	4,82,04,814
25.	64 - Sericulture and Weaving	... Revenue	15,13,957
		... Capital	62,126
26.	56 - Cottage Industries	... Revenue	26,61,971
27.	68 - Roads and Bridges	... Revenue	8,10,25,271
28.	69 - Tourism	... Revenue	4,26,864
29.	72 - Loans and Advances to Government Servants.	... Capital	1,59,77,332

### 3. 1984-85 Charged Appropriation

1.	Head of State	... Revenue	66,025
2.	Servicing of Debt.	... Revenue	99,77,863
3.	67 - Flood Control	... Capital	1
4.	Internal Debt.	... Capital	84,78,60,164

### 4. 1985-86 Voted Grants

1.	2 - Council of Ministers	... Revenue	5,49,115
2.	9 - State Excise	... Revenue	4,48,534
3.	11 - Transport Services	... Revenue	74,390
4.	14 - Financial Inspection	... Revenue	21,717
5.	15 - Civil Sectt. & Attached Offices	... Revenue	47,71,832
6.	18 - Police	... Revenue	3,08,39,996
7.	19 - Jails	... Revenue	2,65,242
8.	20 - Stationery & Printing	... Revenue	75,32,086



9.	21 - Administrative & Functional Building	... Revenue	15,75,02,522
10.	28 - Pension and Other Retirement Benefits	... Revenue	7,92,83,402
11.	31 - Education	... Capital	3,46,32,002
12.	34 - Medical & Public Health	... Revenue	9,93,21,967
13.	41 - Civil Supplies	... Capital	48,80,000
14.	46 - Freedom Fighters, Rajya Sainik Board, Relief Programme etc.	... Revenue	4,25,714
15.	44 - N.E.C. Schemes	... Capital	8,68,564
16.	54 - Agriculture	... Revenue	56,94,045
17.	55 - Irrigation	... Revenue	58,53,750
18.	58 - Animal Husbandry & Veterinary	... Revenue	1,56,62,090
19.	59 - Dairy Development	... Capital	56,70,000
20.	60 - Fisheries	... Revenue	2,62,635
21.	69 - Roads & Bridges	... Revenue	5,28,65,980
22.	73 - Loans & Advances to the Government Servant	... Capital	43,36,365

#### 5. 1985-86 Charged Appropriation

1.	16 - District Administration	... Revenue	658
2.	68 - Flood Control	... Capital	194

#### 6. 1986-87 Voted Grants

1.	2 - Council of Ministers	... Revenue	30,57,897
2.	8 - Excise & Prohibition	... Revenue	24,10,881
3.	9 - Transport Services	... Revenue	66,97,872
4.	11 - Civil Sectt. and Attached Offices	... Revenue	95,10,090
5.	12 - District Administration	... Revenue	21,41,470
6.	13 - Treasury & Accounts Admn.	... Revenue	3,17,834

7.	15 - Jails	... Revenue	15,70,014
8.	16 - Stationery & Printing	... Revenue	30,98,783
9.	17 - Administrative & Functional Building	... Revenue ... Capital	17,65,83,212 89,75,813
10.	23 - Pension and Other Retirement Benefits	... Revenue	7,49,50,143
11.	27 - Art & Culture	... Revenue	7,73,234
12.	29 - Medical & P.H.	... Revenue	6,07,81,352
13.	31 - Sanitation and Sewerage	... Capital	8,00,000
14.	35 - Information & Publicity	... Revenue	8,47,501
15.	38 - Welfare of SC/ST and Others	... Capital	6,000
16.	40 - Freedom Fighters, Rajya Sainik Boards, Relief Programme etc.	... Revenue ... Capital	1,62,61,035 32,91,700
17.	48 - Agriculture	... Revenue	2,33,35,171
18.	49 - Irrigation	... Revenue ... Capital	59,34,849 3,97,13,042
19.	50 - Area Development	... Revenue	6,70,188
20.	51 - Soil and Water Conservation	... Revenue	43,04,898
21.	52 - Animal Husbandry & Veterinary	... Revenue	6,12,11,270
22.	53 - Dairy Development	... Revenue	93,70,876
23.	59 - Sericulture and Weaving	... Revenue	1,04,82,115
24.	60 - Cottage Industries	... Revenue	65,73,855
25.	61 - Mines and Minerals	... Revenue	1,26,131
26.	64 - Roads and Bridges	... Revenue	5,83,11,303
27.	65 - Tourism	... Revenue	7,43,285
28.	68 - Loans and Advances to the Government Servant	... Capital	40,93,211

6. 1987-88 Voted Grants

1.	6 - Land Revenue and Land Ceiling	... Capital	4,36,674
2.	9 - Transport Services	... Capital	88,841
3.	15 - Jails	... Revenue	6,73,533
4.	17 - Admn. and Functionall Building	... Revenue	22,37,21,830
5.	23 - Pension and Other Retirement Benefits	... Revenue	5,06,79,987
6.	26 - Education	... Revenue	2,70,42,250
7.	27 - Art and Culture	... Revenue	2,94,727
8.	29 - Medical & P.H.	... Revenue	14,66,90,400
9.	30 - Water Supply & Sanitation	... Revenue	28,26,09,572
10.	33 - Residential Building	... Capital	1,70,95,743
11.	35 - Information & Publicity	... Revenue	6,85,705
12.	36 - Labour & Employment	... Revenue	39,74,206
13.	39 - Social Security Welfare & Nutrition	... Capital	36,417
14.	41 - Natural Calamities	... Revenue	83,32,592
15.	49 - Irrigation	... Revenue	48,63,217
		... Capital	5,83,848
16.	50 - Other Spl. Arca Programme	... Capital	37,079
17.	51 - Soil and Water Conservation	... Revenue	7,34,007
18.	52 - Animal Husbandry	... Revenue	10,59,20,995
19.	53 - Dairy Development	... Revenue	1,31,26,636
20.	55 - Forestry and Wild life	... Capital	10,00,000
21.	57 - Rural Development	... Capital	13,29,591
22.	58 - Industries	... Capital	57,59,803
23.	60 - Cottage Industries	... Revenue	2,71,02,723
24.	63 - Flood Control	... Capital	56,04,783
25.	64 - Roads & Bridges	... Revenue	7,99,23,422
26.	69 - Scientific Services and Research	... Revenue	2,75,819

7. 1987-88 Charged Appropriation

1.	68 - Flood Control	... Capital	13,700
2.	Public Debt and Servicing of Debt	... Revenue	5,05,20,040

8. 1988-89 Voted Grants

1.	3 - Administration of Justice	... Revenue	7,81,327
2.	9 - Transport Services	... Revenue	29,22,475
3.	15 - Jails	... Revenue	3,62,809
4.	17 - Administrative and Functional Building	... Revenue	17,52,43,825
5.	23 - Pension and Other Retirement Benefits	... Revenue	9,69,99,948
6.	26 - Education	... Revenue	3,09,25,638
7.	29 - Medical & Public Health	... Revenue	16,11,46,401
8.	30 - Water Supply and Sanitation	... Revenue	21,41,48,285
9.	44 - N.E.C. Schemes	... Revenue	12,88,853
10.	44 - North Eastern Council Schemes	... Capital	76,74,580
11.	50 - Other Spl. Area Programme	... Capital	2,314
12.	52 - Animal Husbandry	... Revenue	3,54,07,921
13.	59 - Sericulture and Weaving	... Capital	19,04,925
14.	60 - Cottage Industries	... Revenue	2,17,58,054

9. 1988-89 Charged Appropriation

1.	14 - Police	... Revenue	60,951
2.	Public Debt and Servicing of Debt	... Revenue	75,10,244

10. 1989-90 Voted Grants

1.	2 - Council of Ministers	... Revenue	1,958
2.	7 - Stamps & Registration	... Revenue	15,00,678
3.	9 - Transport Services	... Revenue	2,48,84,978
4.	9 - Transport Services	... Capital	10,322
5.	16 - Stationery and Printing	... Revenue	1,20,77,288

6.	17 - Administrative & Functional Buildings	... Revenue	8,71,76.229
7.	23 - Pensions & Other Retirement Benefits	... Revenue	12,11,21.891
8.	26 - Education	... Revenue	1,31,97.682
9.	30 - Water Supply and Sanitation	... Revenue	41,52.276
10.	30 - Water Supply and Sanitation	... Capital	62,00,000
11.	35 - Information and Publicity	... Revenue	3,78.237
12.	37 - Food Storage, Ware Housing and Civil Supplies.	... Revenue	1,45,27.654
13.	38 - Welfare of SC/ST and OBC	... Capital	11,27.493
14.	40 - Freedom Fighters, Rajya Sainik Board Relief Programme etc.	... Revenue	69,75.080
15.	41 - Natural Calamities	... Revenue	4,72,72.565
16.	47 - Trade Adviser	... Revenue	9,00.036
17.	49 - Irrigation	... Revenue	2,86,31.623
18.	51 - Soil and Water Conservation	... Revenue	51,16,465
19.	52 - Animal Husbandry	... Revenue	19,36,78.260
20.	53 - Dairy Development	... Capital	3,38.000
21.	54 - Fisheries	... Capital	9,92.000
22.	56 - Rural Development (Panchayat)	... Revenue	44,64.753
23.	60 - Cottage Industries	... Revenue	48,34.889
24.	63 - Flood Control	... Revenue	19.123
25.	64 - Roads and Bridges	... Revenue	5,81,89.641
26.	65 - Tourism	... Revenue	17,50.550
27.	65 - Tourism	... Capital	4,78.072

#### 11. 1989-90 Charged Appropriation

1.	Public Debt and Servicing of Debt	... Revenue	26,39.956
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12. 1990-91 Voted Grants

1.	8 - Excise and Prohibition	... Revenue	6,38,407
2.	9 - Transport Services	... Revenue	2,25,43,143
3.	16 - Stationery and Printing	... Revenue	1,99,92,900
4.	23 - Pensions and Other Retirement Benefits.	... Revenue	16,11,12,781
5.	29 - Medical and Public Health	... Revenue	4,01,53,539
6.	30 - Water Supply and Sanitation	... Revenue	17,11,65,905
		... Capital	130
7.	31 - Sanitation and Sewerage	... Revenue	6,33,119
8.	39 - Social Security, Welfare & Nutrition	... Revenue	95,51,430
9.	46 - Weights and Measures	... Revenue	4,62,240
10.	49 - Irrigation	... Revenue	3,04,48,366
11.	50 - Other Special Areas Programmes	... Revenue	22,00,923
12.	51 - Soil and Water Conservation	... Revenue	32,59,998
13.	52 - Animal Husbandry	... Revenue	14,20,56,269
14.	59 - Sericulture and Weaving	... Capital	28,908
15.	60 - Cottage Industries	... Capital	61,47,778
16.	62 - Power (Elec.)	... Revenue	1,27,283
17.	63 - Flood Control	... Revenue	1,67,54,682
18.	64 - Roads and Bridges	... Revenue	9,05,44,342

13. 1990-91 Charged Appropriation

1.	Public Debt and Servicing of Debt	... Capital	864,67,68,101
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14. 1991-92 Voted Grants

1.	2 - Council of Ministers	... Revenue	1,99,748
2.	4 - Elections	... Revenue	31,38,932
3.	9 - Transport Services	... Revenue	4,45,20,221
4.	14 - Police	... Revenue	9,51,96,317
5.	15 - Jails	... Revenue	1,73,925
6.	16 - Stationery and Printing	... Revenue	1,44,20,913
7.	17 - Administrative & Functional Building.	... Revenue	3,73,53,670
8.	21 - Guest Houses, Govt. Hostels etc.	... Revenue	1,19,33,231
9.	23 - Pensions & Other Retirement Benefits.	... Revenue	18,42,37,858
10.	26 - Education	... Revenue	17,27,978
11.	29 - Medical and Public Health	... Revenue	26,16,35,137
12.	29 - Medical and Public Health	... Capital	13,28,246
13.	30 - Water Supply and Sanitation	... Revenue	23,96,71,809
14.	37 - Food Storage, Ware Housing & Civil Supplies.	... Capital	8,58,250
15.	41 - Natural Calamities	... Revenue	47,24,144
16.	44 - North Eastern Council Schemes	... Revenue	81,22,367
17.	44 - North Eastern Council Schemes	... Capital	2,58,04,654
18.	46 - Weights and Measures	... Revenue	10,48,444
19.	49 - Irrigation	... Revenue	2,85,03,968
20.	50 - Other Special Areas Programme	... Revenue	20,50,403
21.	51 - Soil and Water Conservation	... Revenue	66,16,829
22.	52 - Animal Husbandry	... Revenue	35,95,77,792
23.	54 - Fisheries	... Capital	25,33,000

24.	59 - Sericulture and Weaving.	... Revenue	14,48,33,419
25.	60 - Cottage Industries	... Revenue	22,44,315
26.	63 - Flood Control	... Revenue	7,20,24,375
27.	63 - Flood Control	... Capital	50,78,407
28.	64 - Roads and Bridges	... Revenue	30,22,16,789
29.	65 - Tourism	... Revenue	9,99,717
30.	68 - Loans & Advances to Govt.	... Capital	79,26,031
	Servant.		

#### 15. 1992-93 Voted Grants

1.	2 - Council of Ministers	... Revenue	13,68,135
2.	9 - Transport Services	... Revenue	16,13,150
3.	16 - Stationery and Printing	... Revenue	8,94,692
4.	17 - Administrative & Functional Buildings	... Revenue	3,41,46,155
5.	23 - Pensions & Other Retirement Benefits.	... Revenue	58,12,10,047
6.	29 - Medical and Public Health	... Revenue	2,74,99,693
7.	31 - Sanitation and Sewerage	... Revenue	92,707
8.	44 - North Eastern Council Schemes	... Revenue	1,32,48,469
9.	44 - North Eastern Council Schemes	... Capital	4,02,052
10.	46 - Weights and Measures	... Revenue	1,49,100
11.	49 - Irrigation	... Revenue	2,72,92,738
12.	52 - Animal Husbandry	... Revenue	9,63,46,513
13.	52 - Animal Husbandry	... Capital	86,728
14.	63 - Flood Control	... Revenue	2,88,29,404
15.	64 - Roads and Bridges	... Revenue	32,80,00,246
16.	65 - Tourism	... Revenue	5,01,578
17.	70 - Hill Areas	... Capital	3,73,654



16. 1992-93 Charged Appropriation

1.	Public Debt and Servicing of Debt ... Revenue	39,74,913
2.	Public Debt and Servicing of Debt ... Capital	108,22,81,965

17. 1993-94 Voted Grants

1.	5 - Sales Tax and Other Taxes ... Revenue	28,67,662
2.	8 - Excise and Prohibition ... Revenue	23,30,086
3.	9 - Transport Services ... Revenue	65,77,549
4.	13 - Treasury & Accounts ... Revenue	66,61,630
	Administration	
5.	14 - Police ... Revenue	2,61,15,942
6.	16 - Stationery and Printing ... Revenue	66,96,014
7.	17 - Administrative & Functional ... Revenue	5,25,85,857
	Buildings	
8.	18 - Fire Services ... Revenue	30,23,444
9.	20 - Civil Defence and Home Guards ... Revenue	48,80,372
10.	21 - Guest Houses, Govt. Hostels etc. ... Revenue	17,51,819
11.	23 - Pensions and Other Retirement Benefits ... Revenue	62,78,67,971
12.	26 - Education ... Revenue	58,63,47,028
13.	29 - Medical & Public Health ... Revenue	29,69,85,806
14.	31 - Sanitation and Sewerage ... Revenue	5,86,233
15.	37 - Food Storage, Ware Housing and ... Capital	26,787
	Civil Supplies	
16.	38 - Welfare of SC/ST and OBC ... Revenue	2,95,79,730
17.	38 - Welfare of SC/ST and OBC ... Capital	79,00,000
18.	39 - Social Security Welfare and ... Capital	47,00,000
	Nutrition	

19.	44 - North Eastern Council Schemes	... Revenue	2,06,80,521
20.	45 - Census, Survey and Statistics	... Revenue	27,02,614
21.	46 - Weights and Measures	... Revenue	20,71,178
22.	47 - Trade Adviser	... Revenue	8,03,312
23.	50 - Other Special Areas Programme	... Capital	90,000
24.	52 - Animal Husbandry	... Revenue	38,64,782
25.	53 - Dairy Development	... Revenue	29,93,153
26.	55 - Forestry and Wild Life	... Capital	2,41,303
27.	60 - Cottage Industries	... Revenue	74,79,807
28.	60 - Cottage Industries	... Capital	14,36,902
29.	61 - Mines and Minerals	... Capital	1,00,000
30.	62 - Power (Elec.)	... Revenue	1,56,131
31.	64 - Roads and Bridges	... Revenue	18,75,29,269
32.	65 - Tourism	... Revenue	2,23,905
33.	66 - Payment of Compensation and Assignment to Local Bodies and Panchayati Institution.	... Revenue	1,04,85,634
34.	67 - Assam Capital Construction	... Capital	40,62,799
35.	70 - Hill Areas	... Revenue	25,26,502

18. 1993-94 Charged Appropriation

1.	Public Debt and Servicing of Debt	... Capital	67,65,81,593
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19. 1994-95 Voted Grants

1.	7 - Stamps and Registration	... Revenue	4,56,816
2.	8 - Excise and Prohibition	... Revenue	6,30,023
3.	13 - Treasury and Accounts Administration	... Revenue	37,45,693
4.	14 - Police	... Capital	9,50,000

5.	15 - Jails	... Revenue	45,28,828
6.	16 - Stationery and Printing	... Revenue	11,28,112
7.	17 - Administrative and Functional Buildings	... Revenue	2,60,37,432
8.	18 - Fire Services	... Revenue	44,65,750
9.	23 - Pensions and Other Retirement Benefits	... Revenue	67,55,90,543
10.	26 - Education	... Revenue	71,22,03,871
11.	44 - N.E.C. Schemes	... Revenue	2,68,35,641
12.	44 - N.E.C. Schemes	... Capital	42,83,339
13.	45 - Census, Survey and Statistics	... Revenue	13,78,313
14.	47 - Trade Adviser	... Revenue	32,756
15.	49 - Irrigation	... Capital	5,76,31,787
16.	52 - Animal Husbandry	... Revenue	5,14,788
17.	64 - Roads and Bridges	... Revenue	12,16,74,840
18.	68 - Loans and Advances to Govt.	... Capital	77,99,468
	Servants		

20. 1994-95 Charged Appropriation

1.	Public Debt and Servicing of Debt	... Revenue	31,99,06,330
2.	Public Debt and Servicing of Debt	... Capital	8,42,69,30,544
3.	15 - Jails	... Revenue	5,58,799
4.	18 - Fire Services	... Revenue	9,500

21. 1995-96 Voted Grants

1.	13 - Treasury and Accounts Administration	... Revenue	15,55,240
2.	16 - Stationery and Printing	... Revenue	6,77,939
3.	<del>47</del> - Administrative & Functional Buildings	... Revenue	1,83,57,696

4.	18 - Fire Services	... Revenue	39,30,699
5.	23 - Pensions and Other Retirement Benefits.	... Revenue	31,98,05,208
6.	39 - Social Security and Welfare	... Capital	3,96,190
7.	44 - North-Eastern Council Schemes	... Revenue	30,96,742
8.	62 - Power (Elec)	... Revenue	27,951
9.	63 - Flood Control	... Revenue	1,13,27,696
10.	64 - Roads and Bridges	... Revenue	3,81,42,842

22. 1995-96 Charged Appropriation

1.	Public Service Commission	... Revenue	6,18,414
2.	Public Debt and Servicing of Debt	... Capital	17,65,76,78,912

23. 1996-97 Voted Grants

1.	9 - Transport Services	... Capital	49,969
2.	23 - Pension and Other Retirement Benefits.	... Revenue	18,25,82,112
3.	47 - Trade Adviser	... Revenue	1,281
4.	60 - Cottage Industries	... Revenue	2,82,25,171

24. 1996-97 Charged Appropriation

1.	14 - Police	... Revenue	14,88,036
2.	Public Debt and Servicing of Debt	... Capital	18,02,99,52,295

25. 1997-98 Voted Grants

1.	29 - Medical & Public Health	... R€	4,12,00,966
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26. 1997-98 Charged Appropriation

1.	Public Debt and Servicing of Debt	... Capital	26,18,20,22,422
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27. 1998-99 Charged Appropriation

1.	Public Debt and Servicing of Debt	... Capital	31,65,44,92,642
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28. 1999-2000 Voted Grants

1.	23 - Pension and Other Retirement Benefits.	... Revenue	37,99,02,776
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29. 1999-2000 Charged Appropriation

1.	Public Debt and Servicing of Debt	... Capital	36,80,10,13,655
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