



सत्यमेव जयते

GOVERNMENT OF ASSAM

BUDGET MANUAL

UPDATED : 2012

**FINANCE (BUDGET) DEPARTMENT
DISPUR**

Report of the Committee

The Government of Assam constituted a Committee under the Chairmanship of Shri S.C. Das, IAS, Chairman, ASEB vide Notification No. FEA 84/2007/Pt/24 dated 19th November, 2010 (**Annexure 0.1**) for revising the Budget Manual. Shri Vishal Solanki, IAS, Joint Secretary, Finance Department and Shri R.K. Buzarbaruah, AFS, Director, Finance (Budget) Department were other members of the Committee. The Committee held total 09 sittings. As the Committee started its functioning only in April, 2011, its term was extended thrice up to 31th October, 2011. The Committee referred to the existing Budget Manual of Government of Assam as well as Budget Manual of Government of India. Though the Committee was asked to finalise the updated Budget Manual, the Committee was of the view that the updated Manual will not meet the present requirements and it needs a thorough review as the existing Manual is in force since 1932. Therefore, the Committee has attempted a comprehensive revision of the entire manual to make it more relevant and updated.

2. Budget Manual is a compendium of general provisions and procedures relating to Budget making to be followed by all offices in the State Government who are involved in the budgeting exercise and dealing with matters relating to Budget as well as management and control of expenditure. This Manual is an attempt to cover the existing void faced hitherto due to the lack of a comprehensive guidebook on the subject matter of Budget process in the State Government. An attempt has been made to incorporate all the issues relating to Budget so as to make it a comprehensive one stop guidance material.

3. The purpose of this Budget Manual is to provide a guidance material for the managerial and supervisory staff and above all to the employees dealing with the Budget and Budget related issues. It provides a comprehensive outline of the processes of budgeting and other related issues along with various legislative and administrative policies, principles and practices which outline the budgeting system in the State of Assam. The effort has been made to draft this Manual in the form of a simple and usable document and as far as possible, to comprehensively outline the procedures and practices in vogue including the detailed check-lists and the mechanisms involved in its operation. The Manual attempts to outline in a linear fashion the entire chain of events leading to the presentation of State Budget and passing of the related Appropriation Bills, regulation of expenditure and finalisation of Accounts by the Assam Legislative Assembly.

4. Chapter 1 is introductory in nature and brings out the meaning and importance of Budget. Chapter 2 pertains to Definitions and glossary of important budget related terms. Chapter 3 brings out the important Constitutional and legal provisions related to State Budget. Chapter 4 of the Manual deals with the Organisational aspects bringing out the roles and responsibilities of the Assam Legislative Assembly and the responsibilities of various wings of the Executive in the Budget making process. Chapter 5 of the Manual deals in a comprehensive manner with the Structure of Government Accounts and the classification system. This is very crucial for any budgetary process since the budgetary and accounting classifications follow a common pattern and their clear understanding is crucial for any analysis on Budget and the related provisions. A detailed analysis of the three Funds viz. The Consolidated Fund, the Contingency Fund and the Public Accounts have also been dealt with in this Chapter.

5. Chapters 6 to 9 are the core of this Manual which bring out the entire chain of Budget preparation process right from the issue of the Annual Budget Circular. It deals in great detail with the process of estimations relating to receipts and expenditure and the consequent compilation of the Statement of Budget Estimates including Revised Estimates and proposals for New Expenditure. The procedures of consolidation and presentation of the Budget Estimates to the Assembly and of the communication and distribution of the grants are also explained in the relevant Chapters. All the related formats of estimation have been dealt with briefly in these Chapters in a sequential manner.

6. Chapters 10 to 12 of the Manual deal with the issues relating to other aspects of Budget implementation like management of expenditure and accounts etc. These chapters apart from other aspects outline the role of Departments in spending and control, cash management including the Act, provisions, guidelines and instructions relating to Assam Fiscal Responsibility and Budget Management Act, Delegation of Financial Powers Rules, Gender Budget and Outcome Budget.

7. The Committee acknowledges with thanks the valuable assistance rendered by other officers of the Finance (Budget) Department namely, Shri Anjan Chakrobarty, ACS, Joint Secretary; Shri Bhabesh Deka, AFS, Deputy Director; Shri Bikash Das, AFS, Deputy Director and Shri U. Basumatary, OSD for their contributions in drafting the Budget Manual. The present form of the Manual has evolved as a result of numerous interactions and valuable contributions from all the participants in this endeavour.

Sd/-
(S.C. Das)
Chairman

Sd/-
(R.K. Bujarbaruah)
Member

Sd/-
(Vishal Solanki)
Member

INDEX

Chapter	Content	Page No.
1	Introduction	1
	1.1 Background	
	1.2 Annual Financial Statement	
	1.3 Financial Year	
	1.4 Meaning of the Budget	
	1.5 Scope of the Budget	
2	Definitions and Glossary of important Budget related terms	5
3	Important Constitutional and Legal provisions related to Budget	12
	3.1 Constitutional provisions related to budget making process in the State of Assam	
	3.2 Provisions in the Assam Rules of Executive Business, 1968	
4	Organisational Aspects	23
	4.1 Roles and responsibilities of the Assam Legislative Assembly	
	4.2 Summary for the State Cabinet	
	4.3 Budget Presentation	
	4.4 General discussions	
	4.5 Cut-Motions	
	4.6 Guillotine	
	4.7 Appropriation Bill	
	4.8 Finance Bill	
	4.9 Vote on Account	
	4.10 Role of the Executive in the Budget process	
	4.11 Finance (Budget) Department	
	4.12 Budget Related Functions	
	4.13 Administrative Departments	
	4.14 Role of Financial Advisers	
	4.15 Budget related checks at the end of Financial Advisers	

4.16	Accountability checks on Executive	
4.16.1	The roles and procedures relating to the Standing Committees of Assembly	
4.16.2	Public Accounts Committee	
4.16.3	Committee on Estimates	
4.16.4	Committee on Public Undertakings	
4.16.5	Departmentally related Standing Committee	
4.17	Planning Commission	
4.17.1	Planning Process	
4.17.2	Preparation of Plan Budget of the State	
4.17.3	Hill Plan	
4.17.4	Plan Fund for other Autonomous Councils, Tribal Sub Plan, Scheduled Caste Sub Plan	
4.18	Reserve Bank of India	
4.19	Role of the Comptroller and Auditor-General of India and Accountant General, Assam	
5	Structure of Government Accounts	41
5.1	Consolidated Fund of the State	
5.2	Contingency Fund of the State	
5.3	Public Account	
5.4	Steps in Accounting Process	
5.5	Seven tier Accounting Classification	
5.6	List of Major and Minor Heads of Accounts	
5.7	Coding Pattern	
5.8	Demands for Grants	
5.9	Finance Accounts	
5.10	Appropriation Accounts	
5.11	Procedure For Opening New Heads Of Accounts	
5.12	Uniformity in structure of Accounts of Union and State Governments	
6	The Budget Process	52
6.1	Budget Calendar	

6.2	Budget Circular	
6.3	Relationship of Budget Heads with Account Heads	
6.4	Supply of Forms for preparation of Budget Estimates	
6.5	Preparation of Budget Estimates	
6.6	Estimates of Revenue and Receipts	
6.7	Estimates of Expenditure - General Instructions	
6.8	Pay of Officers and Pay of Establishment	
6.9	Other Items	
6.10	Revised Estimates	
6.11	New Expenditure	
6.11.1	New Service	
6.12	Works carried out by the Works Department - Major Works	
6.13	Additions and alterations to residential buildings	
6.14	Minor Works	
6.15	Consolidation and Presentation of the Budget Estimates	
6.16	Departmental Estimates and abstract of receipts and expenditure for the next financial year	
6.17	Presentation of the Budget to the Assembly and Finance Minister's Speech	
6.18	Motion relating to expenditure	
6.19	Appropriation Bill	
6.20	Common types of Budgetary errors	
7	The Budget Implementation	68
7.1	Communication of Grants to the Controlling Officer	
7.2	Distribution of Grants amongst Disbursing Officers	
8	Supplementary, Additional and Excess Demands	70
8.1	General Remarks	
8.2	Supplementary Grants	
8.3	Restriction on Expenditure not provided for	
8.4	Restriction on an item reduced or refused by the Assembly	
8.5	Procedure regarding Supplementary or Additional Grants	

8.6	Charged expenditure	
8.7	Uncovered and inevitable expenditure	
8.8	Excess Grant of Appropriation	
9	Re-Appropriations	75
9.1	General Principles	
9.2	Powers of Re-Appropriation	
9.3	Re-Appropriations in the Works Department	
10	Management of Expenditure and Accounts	78
10.1	Information for the Appropriation Accounts	
10.2	Draft Audit Paragraphs	
10.3	Accounts and Report of the Comptroller & Auditor General	
10.4	Procedure in respect of irregularities	
10.5	Assam Fiscal Responsibility and Budget Management Act	
11	Monitoring the progress of Revenue and Expenditure	82
11.1	Duties of Collecting and Controlling Officers	
11.2	Revenue Returns	
11.3	Monitoring of Central Revenues	
11.4	Procedure for Controlling Officers	
11.5	Procedure for Disbursing Officers	
11.6	Register of Expenditure	
11.7	Presentation of bill and bill extract at the treasury	
11.8	Return of Expenditure	
11.9	Receipt of return in the Controlling Office	
11.10	Controlling Officer's Statement of expenditure	
11.11	Controlling Officer's consolidated account	
11.12	Procedure in the Works Department	
11.13	Procedure in the Forest Department	
11.14	Watch over expenditure on important items	
11.15	Control of expenditure	

11.16	Finance Department's control	
11.17	Surrender of Savings	
11.18	Accountant General's statement of probable expenditure under Pay Head	
11.19	Control of Agency expenditure	
12	Miscellaneous	92
12.1	Fixation of Ceiling and release of funds	
12.2	Delegation of Financial Powers Rules and Procedure for Sanction	
12.3	Drawing and Disbursing Officer	
12.4	Drawal of Contingency Bill	
12.5	Drawal of Abstract Contingency Bill (AC Bill)	
12.6	Submission of Detailed Countersigned Contingency Bill (DCC Bill)	
12.7	Zero-based budgeting	
12.8	Gender Responsive Budget	
12.9	Outcome Budget	
12.10	Austerity Measures	
12.11	Interpretations/ Clarifications	
	Annexure	100
	Forms	201
	Appendices	229

ABBREVIATIONS

1. AC - Abstract Contingency
2. AG - Accountant General
3. AFR - Assam Financial Rules
4. AFRBM - Assam Fiscal Responsibility and Budget Management
5. ALA - Assam Legislative Assembly
6. BE - Budget Estimates
7. C&AG - Comptroller and Auditor General
8. CF - Contingency Fund
9. CSS - Centrally Sponsored Schemes
10. CTMIS - Comprehensive Treasury Management Information System
11. DCC - Detailed Countersigned Contingency
12. DDO - Drawing and Disbursing Officer
13. DFP - Delegation of Financial Powers
14. DRSC - Departmentally Related Standing Committee
15. EAP - Externally Aided Project
16. FA - Financial Adviser
17. FAO - Finance and Accounts Officer
18. FOC - Fixation Of Ceiling
19. FY - Financial Year
20. GFR - General Financial Rules
21. LOC - Letter Of Credit
22. MEP - Monthly Expenditure Plan
23. PAC - Public Accounts Committee
24. P&D - Planning and Development
25. PWD - Public Works Department
26. RBI - Reserve Bank of India
27. RE - Revised Estimates

- 28. SCSP - Scheduled Caste Sub Plan
- 29. SD - Supplementary Demand
- 30. SGDP - State Gross Domestic Product
- 31. TSP - Tribal Sub Plan
- 32. WPT&BC - Welfare of Plain Tribes and Backward Classes



FOREWORD

The Budget Manual is a comprehensive document which captures the content of the State Budget as well as the procedures and activities connected with the preparation of the Annual Budget of the State Government. The processes and guidelines have been simplified and put in a logical sequence for easy comprehension. The Annexure have been added wherever required for providing a more holistic perspective on related matters.

2. Till now the Budget related instructions and guidelines were available in the form of the existing Budget Manual which was last revised in 1960, executive instructions and guidelines issued from time to time, including the annual Budget Circulars. These, however, did not cover many facets of the Budget making process. There was, therefore, a felt need for a comprehensive and updated Budget Manual to bring together the entire Budget related constitutional and statutory provisions, Rules, procedure and other related features. This Manual unravels the detailed processes involved in the entire gamut of Budget preparation. It is also expected to bring about greater transparency on the subject.

3. This Manual will provide deeper understanding to the officials of Departments, Directorates and Field Offices of their roles and responsibilities with respect to preparation of documents and statements required to be included in the Budget. It is expected to serve as a guidebook for uniform administration of the Budgeting procedures and practices in the State Government.

4. I would like to place on record the excellent work done by the Budget Manual Committee chaired by Shri S.C. Das, IAS and other officers of the Finance (Budget) Department in preparing this Manual. It has evolved as a result of wide consultations as well as valuable suggestions and inputs provided by other officers of the Finance Department.

(Himangshu Sekhar Das),
Principal Secretary, Government of Assam,
Finance Department,



TARUN GOGOI

**CHIEF MINISTER AND
FINANCE MINISTER, ASSAM**

MESSAGE

I am happy to note that the Budget Division of Finance Department is bringing out a Budget Manual. This is the first time that this Manual has been updated in such a comprehensive manner since it was first brought out in 1932. The Budget process of our State predates that Independence. During the pre-independence period, the first budget for the State of Assam was presented by the then Chief Minister of Assam Maulavi Saiyd Sir Muhammad Saadulla on 3rd August, 1937. After independence, the first budget was presented by Late Bishnu Ram Medhi, the then Finance Minister of Assam on 11th March, 1948. Thereafter it has evolved over the past six decades to reflect the strength of our democratic processes in shaping our economy. The entire process of Budget making has emerged as a crucial tool for Public Finance Management.

I congratulate the Finance (Budget) Department for taking this initiative in bringing out this Budget Manual. This Manual is expected to serve as a comprehensive reference material not only to the officers involved in the processes of budget preparation and administration, but also to other users and interested stakeholders. I am sure this Budget Manual will be a valuable

document in understanding the processes and nuances relating to the State Budget.

(Tarun Gogoi)

Introduction

1.1 Background

'Budget System' was introduced in India on 7th April, 1860. James Wilson, the first Indian Finance Member delivered the budget speech expounding the Indian financial policy as an integral whole for the first time. Post independence, the first budget of Union of India was presented on November 26, 1947 by India's first Finance Minister Sri R.K. Shanmugham Chetty. During the pre-independence period, the first budget for the State of Assam was presented by the then Chief Minister of Assam Maulavi Saiyd Sir Muhammad Saadulla on 3rd August, 1937. After independence, the first budget was presented by Late Bishnu Ram Medhi, the then Finance Minister of Assam on 11th March, 1948. The national independence brought about budgeting reforms with the launching of comprehensive socio-economic development through five year plans, divided into Annual Plans. A sound system of sharing of resources with the States was also established through the successive Finance Commissions. By and large the system in place at present has evolved over a period of time.

1.2 Annual Financial Statement

The annual exercise of budgeting is a means for detailing the roadmap for efficient use of public resources. Although the Indian Constitution does not mention the term 'Budget', it provides that the Governor shall, in respect of every financial year, cause to be laid before the Legislative Assembly, a statement of the estimated receipts and expenditure of the Government for that year. This statement known as the 'Annual Financial Statement' is the main fiscal or budgetary document of the Government of Assam.

Under Article 202(1) of the Constitution of India, an Annual Financial Statement showing the estimated receipts and expenditure of the State for every year is laid before the Assam Legislative Assembly. So much of the estimates of gross expenditure as is not charged upon the Consolidated Fund of the State under the various articles of the Constitution is submitted, in the form of Demands for Grants, to the Assembly which can discuss the estimates, assent, or refuse to assent, to any demand or to assent to any demand subject to reduction of the amount specified therein. So much of the estimates as relates to expenditure charged upon the Consolidated Fund of the State shall not be submitted to the vote of the Assembly but nothing in this clause shall be construed as preventing the discussion in the Assembly of any of those estimates.

The duty of preparing these important estimates and proposals for grants is laid upon the Finance Department under paragraph 33(viii) of the Assam Rules of

Executive Business, 1968 framed under Article 166 of the Constitution and it is empowered to obtain from the Departments concerned materials on which to base its estimates.

1.3 Financial Year

The financial year for the Union and the State Governments in India is from April to March. Each financial year is, therefore, spread over two calendar years. The period of financial year as from April to March was introduced in India from 1867. Prior to that, the financial year in India used to commence on 1st May and ended on 30th April. Government of India appointed L.K. Jha Committee in May, 1984 to look into the issue of financial year. The Committee while recommending the commencement of financial year from January mainly with reference to the impact of South West monsoon on the economy, had mentioned in their Report that if for any reason, a changeover to the calendar year is not acceptable despite its many advantages, then on balance, it might be best to live with the existing financial year and avoid the problems of transition.

Government of India did not favour any change in the financial year for some of the reasons which are brought out below:-

- i. The advantages arising out of the change would only be marginal in view of the innumerable considerations in the formulation of budget policies;
- ii. Change in the financial year would upset the collection of data and it might take a long time to return to normalcy in this regard; and
- iii. The change would create a large number of problems, as extensive amendments to tax laws and systems, financial procedures relating to expenditure authorisation and other matters would become necessary and in that process the administrative machinery would get diverted to problems of transition instead of concentrating on improving the tax collection machinery.

Therefore, presently, the Financial Year for Government of Assam is from April to March in line with that for Government of India.

1.4 Meaning of the Budget

A State Government budget is defined as a legal document that is passed by the Assembly and assented by the Governor. The two basic elements of any budget are the revenues and expenditure. Unlike a pure economic budget, Government Budget is designed for optimal allocation of scarce resources taking into account larger socio-political considerations.

The main objective of Government financial management is to determine how well the financial and resource management responsibilities have been discharged. This is based amongst others, on a comparison of accomplishments against the fiscal policies and the time bound Government programmes. These fiscal policies and

programmes determine the Budget of the Government, through which the amounts of revenue to be raised and the allocation of sums for the respective Government programmes and purposes are set. Budgeting therefore, involves determining for a future time period on what is to be done and achieved, the manner in which it is to be done and the resources required for the same. It requires the broad objectives of the Government to be broken down into detailed work plans for each programme and sub-programme, activity and projects for each unit of the Government organisation.

The Union Budget of India, also referred as the General Budget, is presented each year on the last working day of February by the Finance Minister of India to the Parliament. Similarly, the Budget of State of Assam is presented each year by the Finance Minister of the Government of Assam to the Assam Legislative Assembly.

Budget preparation in the State is an iterative process between the Finance Department and the administrative Departments. It is a combination of top down approach with the Finance Department issuing guidelines or communicating instructions to spending Departments, and a bottom-up approach, wherein the spending Departments present requests for budget allocation. Some of the salient features of the Budget are as follows-

1. Budget is prepared on Cash Basis: Whatever is expected to be actually received or paid under proper sanction during a financial year (including arrears of the past years) should be budgeted in that year.

2. Lapse of Budget: All unutilised funds provided in the Budget lapse at the end of the financial year.

3. Realistic Estimation: It is essential that the provisions in the budget should be restricted to the amount required for actual expenditure. The Finance Department is interested in seeing that the Departments do not obtain more or less money than what they really need. If a Department is allotted funds which it does not need, it will deprive some other Department from getting the required resources.

4. Form of Estimates to Correspond to Accounts: It is essential that the form in the Budget Estimates correspond to that of Government accounts as it is from these accounts, that the performance of the Government is judged and the estimation for subsequent year made. If these are prepared in different forms, financial control will also become difficult.

5. Estimates to be on Departmental Basis: Each Department prepares estimates for receipts and expenditure separately. Generally one Demand or Grant is allocated in respect of each Department. In case of certain large Departments, more than one Demand for Grants is allocated in terms of General Financial Rules.

1.5 Scope of the Budget

The Budget is presented to the Assam Legislative Assembly in such form as the Finance Department may decide after considering the suggestions, if any, made by the other stakeholders. Broadly the Budget documents depict information relating to receipts and expenditure for three years i.e.-

- i. Actuals of previous year
- ii. Revised Estimates for the current financial year; and
- iii. Budget Estimates for the next financial year.

Budget thus sets forth the receipts and the expenditure of the Government for three consecutive years. The Annual Financial Statement shows the receipts and expenditure of Government in three separate parts under which Government accounts are maintained viz. (i) Consolidated Fund of the State (ii) Contingency Fund of the State and the (iii) Public Account.

As per Constitutional provisions (Article 202), the Annual Financial Statement has to distinguish expenditure on revenue account from other expenditure. It, therefore, comprises of (i) Revenue budget and (ii) Capital Budget. Broad break-up of expenditure on Plan i.e. expenditure on development, Non Plan i.e. expenditure which is part of normal activities of the Government or maintenance expenditure, sectoral allocation of Plan Outlays, details of resources transferred to other Local Bodies are also reflected in the budget documents.

The expenditure of certain categories, charged on the Consolidated Fund of the State and not being subject to the Vote of the Assembly are also indicated separately in the Budget. The Demands for Grants show separately the revenue and capital, and the charged and voted expenditure. Similarly, estimates of receipts are classified in the tax and non-tax receipts and also those which are on revenue account and others which are on capital account.

The Statements presented to the Assembly under the Assam Fiscal Responsibility and Budget Management Act, 2005 (AFRBM) mandate, has further enhanced the scope of Budget to provide an assessment of the growth prospects of the economy, indicate the rolling targets for specific fiscal indicators as well as outline the strategic priorities of the State Government in the fiscal area for the ensuing year.

Definitions and Glossary of important Budget related terms

1. **“Accounts” or “Actuals” of a year** – means the amounts of actual receipts and disbursements for the financial year beginning on 1st April and ending on following 31st March, as recorded in the Accounts finalised by Accountant General.

2. (a) **“Administrative approval”** – means the formal acceptance by the Department concerned of the proposals for an original work to be undertaken for the Department either by the Public Works Department or any other administrative Department to which the work relates. It is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.

(b) “Administrative approval” under ‘The Assam Fiscal Responsibility and Budget Management Act, 2005’ means “authority to create liability and/ or incur expenditure.”

3. **“Administrative Department”** - means the Secretariat Department to which the subject under consideration is assigned for disposal under the Assam Rules of Executive Business, 1968.

4. **“Appointing Authorities”** - means officers of the State Government exercising the delegated authority of appointing persons to the posts under the State Government.

5. **“Annual Financial Statement”** - means the statement of the estimated receipts and expenditure of the State for a financial year to be laid before the Assembly in accordance with the provisions of Article 202 of the Constitution and the proposals for the grants and the appropriations included therein. It is commonly known as ‘Budget’.

6. **“Appropriation”** - means the amount authorised by the Assembly for expenditure under different primary units of appropriation or part thereof placed at the disposal of a Disbursing Officer. Appropriation (Charged) means sums required to meet charged expenditure as specified in the Constitution during the financial year concerned, on the services and purposes covered by ‘Charged Appropriation.’ It does not include provisions for Voted Expenditure.

7. **“Appropriation Act”** - means the law made under provisions of Article 204 or Article 205 or Article 206 of the Constitution authorising the appropriation of moneys out of the Consolidated Fund of the State.

8. **“Appropriation Accounts”** – means the accounts of the State prepared by the Comptroller and Auditor-General of India for each grant and charged appropriation in which is indicated the amount of the final grant and charged provision included in the Appropriation Acts relating to the financial year and the amount spent in that behalf. Important variations in the expenditure and the sanctioned grant are explained therein. Under Article 151(2) of the Constitution, the Comptroller and Auditor-General of India

submits the Appropriation Accounts, Finance Accounts and the Audit Reports of the State to the Governor to be laid before the Assembly.

9. “Assembly” - means the Assam Legislative Assembly.

10. “Audit Report” – means the report of the Comptroller and Auditor-General of India which contains points of interest arising out of the Finance Accounts of a year, comments on the Appropriation Accounts, Civil Accounts etc. with particular reference to budgeting and control of expenditure, financial irregularities, losses, etc., noticed in audit of expenditure, financial results of Statutory Corporations, Government Companies, Government Commercial and Quasi-Commercial Undertakings, etc.

11. ‘Budget’ – It is the statement of estimated receipts and expenditure of the State Government as per its policy for each financial year and placed before the Assembly (Also see 5 above).

12. “Budget Estimate” – means the detailed estimates of receipts and expenditure for the Budget year.

13. “Charged Expenditure” - means expenditure chargeable upon the Consolidated Fund of the State and provided for in the Appropriation Act without obtaining a vote of the Assembly.

Note: Items of expenditure charged on the Consolidated Fund of the State are mentioned in Chapter 5.

14. “Consolidated Fund of the State” - is defined in Article 266 of the Constitution as “All revenues received by the Government of a State, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled “the Consolidated Fund of the State.” No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.

15. ‘Contingency Fund’ – means the Contingency Fund of the State established under the Assam Contingency Fund Act, 1950, in terms of Article 267 (1) of the Constitution. Contingency Fund is in the nature of an imprest, the corpus of which is Rs. 50 Crore at present. The Contingency Fund is intended to provide advances to the executive/ Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the Assembly. The amounts drawn from the Contingency Fund are recouped after the Assembly approves it through the Supplementary Demands.

16. “Constitution” - means the Constitution of India.

17. ‘Comptroller and Auditor General’ (C&AG) - means the Comptroller and Auditor General of India.

18. 'Competent Authority' - means, in respect of the power to be exercised under any of these provisions, the Governor or such other authority to which the power is delegated by or under the Assam Financial Rules, Delegation of Financial Powers Rules, or any other general or special orders issued by the Government of Assam.

19. 'Controlling Officer'/ 'Head of Department' - means authority for each Major Head or Minor Head, as detailed in the statement appearing in **Appendix A**, when used in these rules in connection with the control of expenditure and receipt. Where the same authority is notified by the Government as Head of Department and Controlling Officer, he shall perform the functions of both.

20. 'Department of the State Government' - means a Department of the State Government as notified from time to time and listed in the Assam Rules of Executive Business, 1968 as amended from time to time.

21. 'Drawing and Disbursing Officer' (DDO) – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function.

22. "Detailed Estimates" - means the consolidated estimates prepared by the Finance Department and included in Budget Estimates on the basis of departmental estimates of expenditure and receipts, combined with the schedules of new expenditure.

23. "Demand for Grant" - means a proposal made on the recommendation of the Governor presented before the Assembly by a Minister for the appropriation of State revenues and other moneys out of the Consolidated Fund of the State to a particular purpose.

24. "Departmental Estimates" - means estimates of receipts and expenditure of a Department submitted to the Finance Department as the material for preparation of the Detailed Estimates.

25. "Detailed Head" - means a division of accounts subordinate to the Sub-Head/ Sub-Sub Head indicating object of classification such as salaries, travel expenses etc.

26. "Estimating Officer" - means the departmental officer made responsible under this Manual for preparing any part of a Departmental Estimate.

27. "Excess Grant or Appropriation" - means a provision included in an Appropriation Act, passed in accordance with the Constitution after the closure of a financial year, to cover expenditure incurred in excess of the amount previously included in the Appropriation Act or Acts for that year.

(Note— See Article 205(1) (b) of the Constitution and Chapter 3 of this Manual for details. Excess grant is regularised by obtaining approval of the Assembly after recommendation of Public Accounts Committee of the Assam Legislative Assembly.)

28. “Finance Accounts” – means an audited presentation of the general accounts of the State Government to the Assembly. It comprises of the accounts of the State Government as a whole (see **paragraph 5.9** for details).

29. ‘Financial Adviser’- means an officer appointed by Government in a Department to look after the matters relating to financial advice, budget/ accounts, expenditure control/ audit etc. for and on behalf of Finance Department.

30. “Fiscal Deficit” - means the difference between the revenue receipts plus non debt capital receipts and the total expenditure including loans, net of repayments. This indicates the total borrowing requirements of Government from all sources.

31. “Fiscal Indicators” - means such figures, proportions, percentages as may be prescribed for evaluation of the fiscal position of the State Government.

32. “Financial sanction” - means the sanction of Government or of an authority to which power has been delegated, to expenditure of public money for a specified purpose, and is subject to appropriation of funds.

33. “Financial Year” or “Budget Year” - means the year commencing on the 1st April of one calendar year and ending on the 31st March of the next calendar year.

34. “General Areas” - means, unless repugnant in the subject or context, areas other than “Sixth Schedule (Part A) Areas” of the State of Assam.

35. ‘Grant’ - means the amount voted by the Assembly in respect of a demand for Grant on a specific service for specific purpose.

36. “Head of Department” - means an officer declared as such by the Government.

37. “Legislature” - means the Assam Legislative Assembly.

38. (i) ‘Major Head’ - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a ‘function’ of Government such as Agriculture, Education, Health, etc.

(ii) “Sub-Major Head” - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.

39. (i) ‘Minor Head’ - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a “programme” undertaken to achieve the objectives of the function represented by the Major Head.

(ii) “Sub-Head” - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.

40. 'Major Work' - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.

41. 'Minor Work' - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.

42. (i) "Modified Grant or Appropriation" - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.

(ii) "Supplementary or Additional Grant or Appropriation" - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.

43. 'New Service' - means new form of a service or a new form of expenditure which is contemplated for the first time arising out of a new policy decision and which was not contemplated at the time of preparation of the Annual Financial Statement.

44. 'New Instrument of Service'- means relatively large expenditure arising out of important expansion of an existing activity.

45. 'Outcome Budget'- is the document prepared and presented annually to the Assembly, reflecting the purposes and objectives for which funds were provisioned, the cost of various programmes and activities proposed for achieving these objectives and quantitative projection of the work performed and services rendered under each programme and activity.

46. "Plan Outlay" - means the annual aggregate plan for the State for a financial year as approved by the Planning Commission of the Government of India.

47. "Primary Deficit" – is measured by fiscal deficit less interest payments.

48. 'Primary unit of appropriation' – means a primary unit of appropriation referred to in Rule-6 of the Delegation of Financial Powers Rules, 1999. It is the lowest unit of classification denoting the Objects of Expenditure.

49. 'Public Accounts'- means the Public Accounts of State referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances etc which do not form part of the Consolidated Fund of the State are included in the Public Account of State. Disbursements from the Public Account are not subject to vote by the Assembly, as they are not moneys issued out of the Consolidated Fund of the State.

50. 'Public Accounts Committee' - is a Committee constituted by the Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State Government, the Finance accounts of the State Government or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinise.

51. “Re-Appropriation” - means the transfer, by a competent authority, of savings/ funds from one unit of appropriation to another unit of appropriation within the same Grant to meet the excess expenditure anticipated under the latter unit within the same Grant or Charged Appropriation.

52. “Recurring Charge” - means a charge, which involves a recurring liability for expenditure beyond the financial year in which it is originally incurred.

53. “Revenue Deficit” - means the excess of the revenue expenditure over the revenue receipts in a financial year.

54. “Revenue Surplus” - means the excess of revenue receipts over the revenue expenditure.

55. “Revised Estimate” - means an estimate of the probable receipts or expenditure for a financial year prepared in the course of that year with reference to the transactions already recorded for a part of the year and anticipated expenditure for the remainder of the year, in the light of the orders issued or any other relevant facts.

56. “Sanctioned Post” - means the posts which were created by a sanction of the State Government and has not been subsequently abolished or kept in abeyance by an order of the State Government.

57. “Schedule of New Expenditure” - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.

58. “State Expenditure” - means and includes the following:

(a) Expenditure described by the Constitution as expenditure charged upon the Consolidated Fund of the State, and

(b) Other expenditure incurred from the Consolidated Fund or the Contingency Fund of the State, whether on revenue account or otherwise.

Note 1 — Disbursements under certain Debt, Deposit and Remittance heads in the Public Account as defined in Article 266 of the Constitution although they involve temporary appropriation of Government Fund are not regarded as “Expenditure” of the State within the meaning of Article 202 of the Constitution.

Note 2 — Charges classified as Refunds of Revenue are not to be regarded as moneys withdrawn from Consolidated Fund referred to in the Article 204 of the Constitution.

Note 3 — For Rules and procedure regarding the operation of the Contingency Fund, see **Annexure 5.1** of this Manual.

59. “Sub-Head of appropriation” - means the portion of the Grant or Appropriation allotted to a prescribed subdivision of the head as representing one of the primary objects on which expenditure may be incurred. It is also called a unit of appropriation.

60. “Technical sanction” - means the technical sanction accorded by the competent authority to a properly detailed estimate for work to be done.

61. “Token demand” - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

62. “Total Liabilities” - means liabilities upon the Consolidated Fund of the State and Public account of the State.

63. “Sixth Schedule Part (A) Areas” - means the areas specified in Part A of the table under paragraph 20 of the Sixth Schedule to the Constitution.

64. ‘Supplementary Demands for Grants’- means the statement of supplementary demands laid before the Assembly, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorised in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.

65. “Voted Expenditure” - means expenditure which is subject to the vote of the Assembly, under Article 203(2) of the Constitution. It is to be distinguished from ‘Charged’ Expenditure, which is not subject to voting, even though can be discussed in the Assembly.

66. “Vote on Account” - means a Grant made in advance by the Assembly before the commencement of the ensuing financial year, in pursuance of Article 206(1) (a) of the Constitution in respect of the estimated expenditure for a part of new financial year, pending the completion of the procedure relating to the voting of the Demands for Grants and the passing of the Appropriation Act.

67. “Works Departments” – include Public Works Department, Public Health Engineering, Water Resources and Irrigation Department.

Important Constitutional and Legal provisions related to Budget

3.1 Constitutional provisions relating to budget making process in the State of Assam

Financial business in the Assembly consists of the Budget comprising of General Budget, Demands for Grant, Vote on Account, Supplementary Demands for Grant, Appropriation Bill and the Finance Bill. The salient Constitutional and legal provisions that shape and guide the budgeting systems and process in the State are outlined in brief as under-

Article 149- Duties and powers of the Comptroller and Auditor General

The Comptroller and Auditor General shall perform such duties and exercise such powers in relation to the accounts of the Union and of the States and of any other authority or body as may be prescribed by or under any law made by Parliament and, until provision in that behalf is so made, shall perform such duties and exercise such powers in relation to the accounts of the Union and of the State as were conferred on or exercisable by the Auditor General of India immediately before the commencement of this Constitution in relation to the accounts of the Dominion of India and of the Provinces respectively.

Article 150- Form of accounts of the Union and of the States

The accounts of the Union and of the States shall be kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe.

Article 151(2)- Audit reports

The reports of the Comptroller and Auditor General of India relating to the accounts of a State shall be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.

Article 198- Special procedure in respect of Money Bills

- (1) A Money Bill shall not be introduced in a Legislative Council.
- (2) After a Money Bill has been passed by the Legislative Assembly of a State having a Legislative Council, it shall be transmitted to the Legislative Council for its recommendations, and the Legislative Council shall within a period of fourteen days from the date of its receipt of the Bill return the Bill to the Legislative Assembly with its recommendations, and the Legislative Assembly may thereupon either accept or reject all or any of the recommendations of the Legislative Council.
- (3) If the Legislative Assembly accepts any of the recommendations of the Legislative Council, the Money Bill shall be deemed to have been passed by

both the Houses with the amendments recommended by the Legislative Council and accepted by the Legislative Assembly.

- (4) If the Legislative Assembly does not accept any of the recommendations of the Legislative Council, the Money Bill shall be deemed to have been passed by both the Houses in the form in which it was passed by the Legislative Assembly without any of the amendments recommended by the Legislative Council.
- (5) If a Money Bill passed by the Legislative Assembly and transmitted to the Legislative Council is not returned to the Legislative Assembly within the said period of fourteen days, it shall be deemed to have been passed by both the Houses at the expiration of the said period in the form in which it was passed by the Legislative Assembly.

Article 199- Definition of “Money Bills”

- (1) A Bill shall be deemed to be a Money Bill if it contains only provisions dealing with all or any of the following matters, namely:- (a) the imposition, abolition, remission, alteration or regulation of any tax; (b) the regulation of the borrowing of money or the giving of any guarantee by the State, or the amendment of the law with respect to any financial obligations undertaken or to be undertaken by the State; (c) the custody of the Consolidated Fund or the Contingency Fund of the State, the payment of moneys into or the withdrawal of moneys from any such Fund; (d) the appropriation of moneys out of the Consolidated Fund of the State; (e) the declaring of any expenditure to be expenditure charged on the Consolidated Fund of the State or the increasing of the amount of any such expenditure; (f) the receipt of money on account of the Consolidated Fund of the State or the public account of the State or the custody or issue of such money or (g) any matter incidental to any of the matters specified in sub-clauses (a) to (f).
- (2) A Bill shall not be deemed to be a Money Bill by reason only that it provides for the imposition of fines or other pecuniary penalties, or for the demand or payment of fees for licences or fees for services rendered, or by reason that it provides for the imposition, abolition, remission, alteration or regulation of any tax by any local authority or body for local purposes.
- (3) If any question arises whether a Bill introduced in the Legislature of a State which has a Legislative Council is a Money Bill or not, the decision of the Speaker of the Legislative Assembly of such State thereon shall be final.
- (4) There shall be endorsed on every Money Bill when it is transmitted to the Legislative Council under article 198, and when it is presented to the Governor for assent under Article 200, the certificate of the Speaker of the Legislative Assembly signed by him that it is a Money Bill.

Article 202- Annual financial statement

- (1) The Governor shall in respect of every financial year cause to be laid before the House or Houses of the Legislature of the State a statement of the estimated receipts

and expenditure of the State for that year, in this part referred to as the “Annual Financial Statement”.

(2) The estimates of expenditure embodied in the Annual Financial Statement shall show separately—

- (a) the sums required to meet expenditure described by this Constitution as expenditure charged upon the Consolidated Fund of the State; and
- (b) the sums required to meet other expenditure proposed to be made from the Consolidated Fund of the State;

and shall distinguish expenditure on revenue account from other expenditure.

(3) The following expenditure shall be expenditure charged on the Consolidated Fund of each State-

- (a) the emoluments and allowances of the Governor and other expenditure relating to his office;
- (b) the salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly and, in the case of a State having a Legislative Council, also of the Chairman and the Deputy Chairman of the Legislative Council;
- (c) debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the service and redemption of debt;
- (d) expenditure in respect of the salaries and allowances of Judges of any High Court;
- (e) any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal;
- (f) any other expenditure declared by this Constitution, or by the Legislature of the State by law, to be so charged.

Article 203- Procedure in Legislature with respect to estimates

(1) So much of the estimates as relates to expenditure charged upon the Consolidated Fund of a State shall not be submitted to the vote of the Legislative Assembly, but nothing in this clause shall be construed as preventing the discussion in the Legislature of any of those estimates.

(2) So much of the said estimates as relates to other expenditure shall be submitted in the form of Demands for Grants to the Legislative Assembly, and the Legislative Assembly shall have power to assent, or to refuse to assent, to any demand or to assent to any demand subject to a reduction of the amount specified therein.

(3) No Demand for a Grant shall be made except on the recommendation of the Governor.

Article 204- Appropriation Bills

(1) As soon as may be after the Grant under Article 203 have been made by the Assembly, there shall be introduced a Bill to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet—

(a) the Grants so made by the Assembly; and

(b) the expenditure charged on the Consolidated Fund of the State but not exceeding in any case the amount shown in the statement previously laid before the House or Houses.

(2) No amendment shall be proposed to any such Bill in the House or either House of the Legislature of the State which will have the effect of varying the amount or altering the destination of any grant so made or of varying the amount of any expenditure charged on the Consolidated Fund of the State and the decision of the person presiding as to whether an amendment is inadmissible under this clause shall be final.

(3) Subject to the provisions of Articles 205 and 206, no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of this article.

Article 205- Supplementary, additional or excess grants

(1) The Governor shall—

(a) if the amount authorised by law made in accordance with the provisions of Article 204 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the Annual Financial Statement for that year; or

(b) if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year,

cause to be laid before the House or the Houses of the Legislature of the State another statement showing the estimated amount of that expenditure or cause to be presented to the Legislative Assembly of the State a demand for such excess, as the case may be.

(2) The provisions of Articles 202, 203 and 204 shall have effect in relation to any statement and expenditure or demand and also to any law to be made authorising the appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure or the grant in respect of such demand as they have effect in relation to the Annual Financial Statement and the expenditure mentioned therein or to a demand for a grant and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure or grant.

Article 206- Votes on Account, Votes of Credit and exceptional grants

(1) Notwithstanding anything in the foregoing provisions of this Chapter, the Legislative Assembly of a State shall have power—

(a) to make any Grant in advance in respect of the estimated expenditure for a part of any financial year pending the completion of the procedure prescribed in Article 203 for the voting of such grant and the passing of the law in accordance with the provisions of Article 204 in relation to that expenditure;

(b) to make a grant for meeting an unexpected demand upon the resources of the State when on account of the magnitude or the indefinite character of the service the demand cannot be stated with the details ordinarily given in an Annual Financial Statement;

(c) to make an exceptional grant which forms no part of the current service of any financial year;

and the Legislature of the State shall have power to authorise by law the withdrawal of moneys from the Consolidated Fund of the State for the purposes for which the said Grants are made.

(2) The provisions of Article 203 and 204 shall have effect in relation to the making of any Grant under clause (1) and to any law to be made under that clause as they have effect in relation to the making of a Grant with regard to any expenditure mentioned in the Annual Financial Statement and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure.

Article 207- Special provisions as to Finance Bill

(1) A Bill or amendment making provision for any of the matters specified in sub-clauses (a) to (f) of clause (1) of Article 199 shall not be introduced or moved except on the recommendation of the Governor, and a Bill making such provision shall not be introduced in a Legislative Council, Provided that no recommendation shall be required

under this clause for the moving of an amendment making provision for the reduction or abolition of any tax.

(2) A Bill or amendment shall not be deemed to make provision for any of the matters aforesaid by reason only that it provides for the imposition of fines or other pecuniary penalties, or for the demand or payment of fees for licenses or fees for services rendered, or by reason that it provides for the imposition, abolition, remission, alteration or regulation of any tax by any local authority or body for local purposes.

(3) A Bill which, if enacted and brought into operation, would involve expenditure from the Consolidated Fund of a State shall not be passed by a House of the Legislature of the State unless the Governor has recommended to that House the consideration of the Bill.

Article 265- Taxes not to be imposed save by authority of law

No tax shall be levied or collected except by authority of law.

Article 266- Consolidated Funds and Public Accounts of India and of the States

(1) Subject to the provisions of Article 267 and to the provisions of this Chapter with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States, all revenues received by the Government of India, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled “ the Consolidated Fund of India”, and all revenues received by the Government of a State, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled “the Consolidated Fund of the State”.

(2) All other public moneys received by or on behalf of the Government of India or the Government of a State shall be credited to the public account of India or the public account of the State, as the case may be.

(3) No moneys out of the Consolidated Fund of India or the Consolidated Fund of a State shall be appropriated except in accordance with law and for the purposes and in the manner provided in this Constitution.

Article 267(2) - Contingency Fund

The Legislature of a State may by law establish a Contingency Fund in the nature of an imprest to be entitled “the Contingency Fund of the State” in to which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the Governor of the State to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature of the State by law under Article 205 or Article 206.

Article 275 - Grants from the Union to certain States

(1) Such sums as Parliament may by law provide shall be charged on the Consolidated Fund of India in each year as grants in aid of the revenues of such States as Parliament may determine to be in need of assistance, and different sums may be fixed for different States:

Provided that there shall be paid out of the Consolidated Fund of India as grants in aid of the revenues of a State such capital and recurring sums as may be necessary to enable that State to meet the costs of such schemes of development as may be undertaken by the State with the approval of the Scheduled Tribes in that State or raising the level of administration of the Scheduled Areas therein to that of the administration of the rest of the areas of that State:

Provided further that there shall be paid out of the Consolidated Fund of India as grants in aid of the revenues of the State of Assam sums, capital and recurring, equivalent to-

(a) the average excess of expenditure over the revenues during the two years immediately preceding the commencement of this Constitution in respect of the administration of the tribal areas specified in (Part I) of the table appended to paragraph 20 of the Sixth Schedule; and

(b) the costs of such schemes of development as may be undertaken by that State with the approval of the Government of India for the purpose of raising the level of administration of the said areas to that of the administration of the rest of the areas of that State.

[(1A) On and from the formation of the autonomous State under Article 244 A,-

(i) any sums payable under clause (a) of the second proviso to clause (1) shall, if the autonomous State therein, be paid to the autonomous State, and, if the autonomous State comprises only some of those tribal areas, be apportioned between the State of Assam and the autonomous State as the President may, by order, specify;

(ii) there shall be paid out of the Consolidated Fund of India as grants in aid of the revenues of the autonomous State sums, capital and recurring, equivalent to the costs of such schemes of development as may be undertaken by the autonomous State with the approval of the Government of India for the purpose of raising the level of administration of that State to that of the administration of the rest of the State of Assam.]

Article 280- Finance Commission

The President shall, within two years from the commencement of this Constitution and thereafter at the expiration of every fifth year or at such earlier time as the President considers necessary, by order constitute a Finance Commission which shall consist of a Chairman and four other members to be appointed by the President. It shall be the duty of the Commission to make recommendations to the President relating to—

(a) the distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them under this Chapter and the allocation between the States of the respective shares of such proceeds;

(b) the principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India;

(bb) the measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats in the State on the basis of the recommendations made by the Finance Commission of the State;

(c) the measures needed to augment the Consolidated Fund of a State to supplement the resources of the Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State;

(d) any other matter referred to the Commission by the President in the interests of sound finance.

The Commission shall determine their procedure and shall have such powers in the performance of their functions as Parliament may by law confer on them.

Article 281- Recommendations of the Finance Commission

The President shall cause every recommendation made by the Finance Commission under the provisions of this Constitution together with an explanatory memorandum as to the action taken thereon to be laid before each House of Parliament.

Article 283(2)- Custody, etc., of Consolidated Funds, Contingency Funds and moneys credited to the public accounts

The custody of the Consolidated Fund of a State and the Contingency Fund of a State, the payment of moneys into such Funds, the withdrawal of moneys there from, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of the State, their payment into the public account of the State and the withdrawal of moneys from such account and all other matters connected with or ancillary to matters aforesaid shall be regulated by law made by the Legislature of the State, and, until provision in that behalf is so made, shall be regulated by rules made by the Governor of the State.

Article 284- Custody of suitors' deposits and other moneys received by public servants and courts

All moneys received by or deposited with—

(a) any officer employed in connection with the affairs of the Union or of a State in his capacity as such, other than revenues or public moneys raised or

received by the Government of India or the Government of the state, as the case may be, or

(b) any court within the territory of India to the credit of any cause, matter, account or persons,

shall be paid into the public account of India or the public account of the State, as the case may be.

Article 293- Borrowing by States

(1) Subject to the provisions of this article, the executive power of a State extends to borrowing within the territory of India upon the security of the Consolidated Fund of the State within such limits, if any, as may from time to time be fixed by the Legislature of such State by law and to the giving of guarantees within such limits, if any, as may be so fixed.

(2) The Government of India may, subject to such conditions as may be laid down by or under any law made by Parliament, make loans to any State or, so long as any limits fixed under Article 292 are not exceeded, give guarantees in respect of loans raised by any State, and any sums required for the purpose of making such loans shall be charged on the Consolidated Fund of India.

(3) A State may not without the consent of the Government of India raise any loan if there is still outstanding any part of a loan which has been made to the State by the Government of India, or by its predecessor Government or in respect of which a guarantee has been given by the Government of India or by its predecessor Government.

(4) A consent under clause (3) may be granted subject to such conditions, if any, as the Government of India may think fit to impose.

3.2 Provisions in the Assam Rules of Executive Business, 1968

Following provisions of the Assam Rules of Executive Business, 1968 framed under Clauses (2) and (3) of Article 166 of the Constitution of India deal with Budget making processes in the Finance Department.

Rule 10- (1) No Department shall, without previous consultation with the Finance Department, authorise any orders (other than orders issued under any Act or Rules made there under, or pursuant to any general or specific delegation made by the Finance Department) which-

- (a) either immediately or by their repercussion, will affect the finances of the State, or which, in particular-
 - (i) involve any grant of land or assessment of revenue or concession, grant, lease or license of mineral or forest rights or a right to water power or any easement or privilege in respect of such concession;
 - (ii) in any way involve any relinquishment of revenue, or

- (b) relate to the number or grading of cadre of posts or the emoluments or other conditions of service or posts;
- (c) involve the addition of a post in the public service or the variation of emoluments of any post;
- (d) involve the sanction of an allowance or special or personal pay for any posts or class of posts or to any employee of the Government of Assam;
- (e) involve an expenditure for which no provision has been made in the Appropriation Act or which is in excess of the provision made in the Act.

(2) No proposal which requires the previous consultation with the Finance Department under this Rule, but in which the Finance Department has not concurred, may be proceeded with unless a decision to that effect has been taken by the Cabinet.

(3) No Re-Appropriation shall be made by any Department other than the Finance Department, except in accordance with such general delegation as the Finance Department may have made.

(4) Except to the extent that power may have been delegated to the Departments under rules approved by the Finance Department, every order of an administrative Department conveying a sanction to be enforced in audit shall be communicated to the audit authorities by the Finance Department.

(5) Nothing in this Rule shall be construed as authorising any Department including the Finance Department, to make Re-Appropriations from one grant specified in the Appropriation Act to another such grant or from a Charged Appropriation to a Voted Appropriation.

Rule 33- The Finance Department shall have the following functions, namely—

- (i) It shall, in Consultation with the Personnel Department, frame rules regulating the pay, leave of persons in the service of the State Government and rules regulating the number, grading or cadre and emoluments of posts under the State Government and also be responsible for seeing that these rules are properly applied;
- (ii) It shall advise on the financial aspects of all transactions relating to such loans granted by the State Government;
- (iii) The Finance Department shall lay down Rules relating to advances made to Government servants for purchase or construction of houses and purchase of conveyances;

(iv) It shall examine and report on all proposals for the increase or reduction of taxation;

(v) It shall examine and report on all proposals for borrowing by the state Government; shall raise such loans as have been duly authorised and shall be in-charge of all matters relating to the service of loans and the discharge of any financial guarantees;

(vi) It shall be responsible for laying down appropriate financial rules for guidance of other departments who are responsible for proper maintenance of accounts by themselves and by the establishments subordinate to them. Finance Department may take such action as may be appropriate to enforce such accountability;

(vii) It shall prepare an estimate of the total receipts and disbursements of the state in each year and shall be responsible during the year for watching the state of the State Government's balances and for their Ways and Means operations;

(viii) In connection with the budget and with supplementary estimates:

(a) It shall prepare a statement of estimated revenue and expenditure to be laid before the Legislature in each year and any supplementary estimates or demands for excess grants which may be submitted to the vote of the Legislature or, as the case may be, laid before the Legislature;

(b) For the purpose of such preparation it shall obtain from the Departments concerned material on which to base its estimates, and it shall be responsible for the correctness of the estimates, framed on the material so supplied; and

(c) It shall examine and advise on all schemes of new expenditure for which it is proposed to make provisions in the estimates, and shall decline to provide in estimates for any scheme which has not been so examined.

(ix) On the receipt of a report from an Audit Officer that expenditure is being incurred for which there is no sufficient sanction, it shall require the Department concerned to obtain sanction or not to incur further expenditure;

(x) On the receipt of a report that a financial rule has been contravened or a financial irregularity has been committed, it shall take steps to enforce the rule or to stop or rectify the irregularity;

(xi) It shall lay before the Committee on Public Accounts the reports of the Auditor-General of India relating to the appropriation accounts of the State and shall bring to the notice of the Committee all expenditure which has not been duly authorised and any financial irregularities; and

(xii) It shall advise the Departments responsible for the collection of revenue regarding the progress of collection and the methods of collection employed.

Rule 34- (1) After the Governor has given his assent to the Appropriation Act, specifying—

(a) the grants made by Legislative Assembly,

(b) the sums required to meet the expenditure, if any, charged on the revenue of the State, the Finance Department shall have the power to sanction or to authorise sanction any Re-Appropriation within a grant from one Major, Minor, or Subordinate Head to another.

(2) Copies of all orders sanctioning any Re-Appropriation which does not require the sanction of the Finance Department shall be communicated to that Department as soon as such orders are passed.

Rule 35- The Finance Department shall also be consulted upon all proposals to sanction the relaxation of any financial rule and also before final orders are passed in any case of serious financial irregularity.

Rule 36- Where consultation with the Finance Department is necessary under the Rules, it shall take place before the issue of orders or submission of the case to the Cabinet;

Provided that it shall be open to the Finance Department to prescribe, by general or special order, cases in which such consultation with it may not be necessary.

Rule 37- (1) The Finance Minister may call for any papers in a case in which any of the matters referred to in Rule 10 is involved, and the Department to whom the request is addressed shall supply the papers.

(2) On receipt of the papers called for under sub-rule (1), the Finance Minister may request that the papers with his note on them shall be submitted to the Cabinet.

(3) No Minister and no Department shall have the right to call for the Finance Departments papers in a case.

Rule 38- The Finance Department may make rules to govern financial procedure in general in all Departments and to regulate the business of the Finance Department and the dealing of other Department with the Finance Department.

Chapter 4

Organisational Aspects

In this Chapter, the role played by various organs of the State and organisations at the Union level in the Budget making process is elucidated in brief.

4.1 Roles and responsibilities of the Assam Legislative Assembly

The Legislative control over public finances becomes operative primarily through the approval of the Annual Budget. This enormous responsibility of spending public funds falls upon the Government as well as the Legislative Assembly. While the Government is responsible for planning how public money should be spent, the Assembly's duty as the people's representative body is, to observe and scrutinise the Government's proposals and policies. For such Legislative control over the financial procedures, *Articles 202, 265 and 266 of the Indian Constitution* clearly vests "the power over the purse in the hands of chosen representatives" by providing that "no tax shall be levied or collected except by authority of law, no expenditure can be incurred except with the authorisation of the Legislature; and Governor shall, in respect of every financial year, cause to be laid before the House of Legislature of the State, "Annual Financial Statement".

Thus, the Government of Assam is accountable to the Assam Legislative Assembly in its financial management. With the constitutional supremacy of the Legislative Assembly, every single financial act is processed and passed by the representatives of the people. However, proposals for the formulation of budget, levying taxes, determining Government accounts and expenditures, are prepared by the Government's Departments and consolidated in the Finance Department.

The Annual Financial Statement, presented before the Assembly, constitutes the Budget of the Assam Government. This statement takes into account a period of one financial year, which commences on April 1st each year. The statement embodies the estimated receipts and expenditure of the Government of Assam for the financial year. The Budget is conceptually divided into two sections, i.e. budget for current expenditures, known as the budget on revenue account, and a capital budget for infrastructure/ investment expenditure on economic and social development etc. The estimates of expenditure included in the Budget and required to be voted by the Assembly are presented in the form of Demands for Grants. These Demands are arranged Department-wise and a separate Demand for each of the major services is presented. Each Demand contains first a statement for the total grant and then a statement of the detailed estimates divided into items.

The Legislative procedures relating to the budgetary process are indicated in Chapter XIX (Rule 139 to 157) of Rules of Procedure and Conduct of Business in Assam Legislative Assembly.

4.2 Summary for the State Cabinet

Immediately before the presentation of the Budget in the Assembly, the Finance Minister briefs the Cabinet on the budget proposals and the Finance Bill. Finance (Budget) Department prepares a 'Summary for the Cabinet' outlining in brief the Revised Estimates proposals, the Budget proposals for the ensuing year including the

Plan and Non Plan provisions, the estimated Receipts and the brief on the compliance with the relevant provisions of the AFRBM Act and Rules.

The 'Summary for the Cabinet' also includes the direct and indirect tax proposals and miscellaneous financial provisions as proposed through the Finance Bill or new Taxation Bills or Amendment Bills of relevant Taxation Acts. The summary note is approved by the Finance Minister before being taken to the Cabinet. Immediately after the briefing of the Cabinet by the Finance Minister, the Budget is taken up for presentation in the Assembly.

4.3 Budget Presentation

While presenting the Budget on the scheduled day in the Assembly, the Finance Minister makes a speech giving *inter alia* details of the proposals for the new financial year regarding taxation, borrowings and expenditure plans of the Government. The Budget Speech is largely a policy document whereby the Finance Minister states the salient features of the financial administration of the year ending and the year for which Budget is presented. The main purpose however is to focus attention on the policies and programmes of the Government and how far they had been already implemented and are proposed to be implemented during the forthcoming budget year.

No discussion takes place on the day the Budget is presented. Sets of Budget papers are supplied to Members as soon as the budget is presented. Copies of the Finance Minister's speech are supplied to all members of the Assam Legislative Assembly as soon as the Finance Minister starts reading the same.

4.4 General discussions

As per the Legislative Procedures, the General Discussions on Budget is held on a day appointed by the Speaker, subsequent to the day of presentation of the Budget and for such period of time as the Speaker may decide. The House is at liberty to discuss the budget as a whole or any question of principle involved therein, but no motion can be moved at the time of General Discussion. The budget also cannot be submitted to the vote of the House after the General Discussion. The Finance Minister has a right to reply at the end of the discussions. The scope of discussion at this stage is confined to general examination of budget, policy of taxation as expressed in the Budget speech of the Finance Minister and general schemes and structure etc. Specific points or grievances can be discussed on the floor of the House when it takes up relevant Demands for Grants or the Finance Bill or new Taxation Bills or Taxation Amendment Bills.

Heads of Departments are requested to depute Officers not below the rank of Under Secretaries to cover the General Discussions on the 'Motion of Thanks' on General Budget and Finance Bill. They shall immediately report important points to their

Heads of Departments for preparing 'Notes' thereon. It should be ensured that such Notes are prepared promptly and submitted to the Finance Minister and should in no case be deferred to the following day if the discussion is not concluded on that day. "Gist of Points" raised during the day are required to be submitted to the Finance Minister.

4.5 Cut- Motions

After the General Discussion, the Demands for Grants of individual Departments are taken up for discussion as per the time table fixed by the Speaker, Assam Legislative Assembly and voted upon. When a Demand is taken up for discussion, any Member may seek reduction in the amount of the Demand by moving any of the following types of '**Cut Motions**', a notice for which should have been given by him earlier-

(a) Disapproval of Policy Cut:- by moving "that the amount of the Demand be reduced to Rs. 1/-", thus representing disapproval of the policy underlying the demand. The Member giving notice of 'Disapproval of Policy Cut' indicates in precise terms the particulars of the policy which he proposes to discuss. The discussion is confined to the specific points mentioned in the notice and it is open to the member to advocate an alternative policy.

(b) Economy Cut:- by moving "that the amount of the demand be reduced by a specified amount" representing the economy that can be effected. The Member giving notice of 'Economy Cut' may indicate either a lump sum reduction in the Demand or omission or reduction of an item. He, briefly and precisely indicates the particular matter on which discussion is sought to be raised and his speech has to be confined to that matter as to how economy can be effected; and

(c) Token Cut:- by moving "that the amount of the demand be reduced by Rs. 100/-" in order to ventilate a specific grievance, which is in the sphere of the responsibility of the Government. The discussion is limited to a particular grievance specified in the motion.

Advance copies of Cut Motions are sent to the Finance Department for preparation of briefs thereon for the Finance Minister's use. Normally, Notes on each and every Cut Motions are not required to be prepared. It is for the Finance Department to select such Motions which are important and prepare Notes thereon for the Minister's use. Cut motions are generally replied by the Minister concerned.

4.6 Guillotine:-

On the last day of the days allotted for discussion on the Demands for Grants, at the time fixed in advance, the Speaker puts all the outstanding Demands for Grants to the vote of the House. This process is known as 'Guillotine' and is a device for bringing the debate on financial proposals to an end within a specified time with the result that several Demands have to be voted by the House without discussions.

When time for applying the Guillotine is reached, the Member or the Minister who is in possession of the House is asked by the Speaker to resume his seat. Cut Motions which have been moved are immediately put to vote and disposed off. Ministers concerned with the Departments whose Demands for Grants are guillotined should be present in the House so that they are available to provide material/ answer on points which may be raised by Members.

4.7 Appropriation Bill

Voting of Grants by the Assembly does not by itself authorise the issue of money out of the Consolidated Fund of the State. The Constitution lays down that “no money shall be withdrawn from the Consolidated Fund of the State except under Appropriation made by law”. This Act is the sole authority for the appropriation of money from the Consolidated Fund of the State. Therefore, after the Demands for Grants are voted and passed by Assembly, an Appropriation Bill is introduced in the Assembly by the Finance Minister seeking to “authorise payment and appropriation of the sums so voted, as well as those required for meeting the charged expenditure from and out of the Consolidated Fund of the State for the services during the financial year”. Thereafter, the Bill is considered and passed by the Assembly.

Appropriation Bill for withdrawal from the Consolidated Fund of the State is introduced in the Assembly with the prior approval of the Governor. For its introduction, consideration and passing on the same day, a special permission has to be sought from the Speaker. The scope of debate on an Appropriation Bill relating to Demands for Grants for the financial year after remaining demands have been guillotined is restricted to important matters or administrative policy implied in the grants covered by the Bill which have not already been raised while relevant Demands for Grants were discussed in the House.

4.8 Finance Bill

In Union Government, all new taxation proposals are given effect to by introduction and passing of the Finance Bill which contains amendments to existing provisions in different Taxation Acts. In Assam, generally there is no consolidated Finance Bill and new taxation proposals are given effect to by introducing separate amendment bills to the different Taxation Acts or by introducing a new Taxation Bill.

4.9 Vote on Account

Since the whole process beginning with the presentation of the budget and ending with discussion and voting on the Demands for Grants require sufficiently long time, a provision has been made in the Constitution which empowers the Assembly to make any Grant in advance in respect of the estimated expenditure for a part of the financial year pending completion of procedure for the voting of the Demands. The

purpose of 'Vote on Account' is to keep Government functioning, pending the voting of final supply. As a convention, Vote on Account is treated as a formal affair and passed by the Assembly without any discussion. Generally, Vote on Account is taken up when the regular Budget is not presented e.g. prior to Elections to the Assembly etc.

4.10 Role of the Executive in the Budget process

The executive authority of the State Government is vested in the Governor of Assam who exercises this authority either directly or through officers in accordance with Constitutional provisions. However, the Governor has been placed under a firm Constitutional obligation to act in accordance with the advice tendered by the Council of Ministers headed by the Chief Minister, which is collectively responsible to the Assembly. Each Minister holding a portfolio for formulating departmental policies is individually responsible (as part of collective responsibility) to oversee the implementation and ensure the efficient working of the administrative machinery under his charge.

To enable Finance Department to prepare the budget for the financial year, its own estimating authorities and those of other Departments are required to prepare their Detailed Estimates. The estimates are prepared separately for Plan and Non-Plan expenditure. The Detailed Estimates of expenditure are prepared by the estimating authorities according to their assessment of requirements for the ensuing year, keeping in view the actuals of the past years, trends of expenditure in the current year, arrears of previous years and the decisions already taken by the Government. For framing the Detailed Estimates, the estimating authorities are expected to assess their receipts and expenditure requirements with good care. They are required to be judicious to avoid any extravagance in making provisions and under estimation of receipts, since these may lead to avoidable tax burden or exclusion of some important items of expenditure for which provision could have been otherwise made. Under estimation of expenditure or over estimation of receipts may similarly result in undesirable deficit increase.

From the Detailed Estimates the Demands for Grants are prepared and then the figures of receipts and net figures of estimated expenditure (after the deduction of estimated recoveries) are grouped under each Major Head of account for including in the 'Annual Financial Statement'. Before the Annual Financial Statement is finalised, new tax proposals, if any, are formulated and their effects included in the Statement.

The Annual Financial Statement of receipts and expenditure of the Government is required to be placed before the Assembly which, in each case, confers specific authority for raising revenue through taxation and incurring expenditure. In this regard, no tax can be levied or collected except by authority of law while, similarly, no moneys can be appropriated from the Consolidated Fund except in accordance with law and for the purposes and in the manner provided in the Constitution. The roles of the different

Departments and organisations in the budget preparation process are briefly mentioned as under-

4.11 Finance (Budget) Department

The Finances of the Government have traditionally been controlled by the Finance Department. With the phenomenal growth and the complexity of the Government activities, several powers have been delegated to Administrative Departments, but the Finance Department continues to have the overall responsibility of co-ordination and control. The Finance Minister, assisted, inter-alia, by the Finance (Budget) Department, has the responsibility for producing the Budget, in the form of the Annual Financial Statement and such supplementary budgets as may be needed during a year for the Government as well as the other budget documents.

The Finance (Budget) Department is responsible for issuing all instructions and guidelines for the preparation of Budget Estimates and for monitoring the timely receipt of the same from all the Departments concerned. The Finance Department has issued detailed regulations on budgetary procedures, financial management and control to be followed uniformly in the Government of Assam. The Seniormost Secretary of the Department is required to keep a close watch on the entire budgeting process and his intervention/guidance is solicited to streamline the budget preparation/ finalisation exercise.

The Finance (Budget) Department has the prime responsibility for the preparation and submission of Annual Budget to the Assembly, as well as the Supplementary Demands for Grants and the Demands for Excess Grants. Besides, it is also responsible for dealing with all issues relating to Public Debt, market loans of the State Government and the fixation of terms and conditions of lending by the State Government, fixing the administered interest rates and keeping a watch on the Ways and Means position of the State Government. The functions of the Finance (Budget) Department, inter alia, includes:-

- i. Cash Management including Ways and Means, Overdraft from RBI etc.
- ii. Preparation of State Budget including Supplementary/ Excess Grants.
- iii. Market Borrowing Programme of the State Government and Government Guaranteed Institutions.
- iv. Maintenance of interest rates for State Government's borrowings and lending.

- v. Contingency Fund of the State and administration of the Contingency Fund.
- vi. Monitoring of budgetary position of the State Government.
- vii. Regulation of Expenditure.
- viii. Implementation of Financial emergency.
- ix. Submission of Accounts.

4.12 Budget Related Functions

The Finance (Budget) Department normally functions under the supervision of Seniormost Secretary. In addition to work of routine administrative nature and the vertical assignment of responsibilities to each officer and staff, all the officers and staff in the Department are responsible for budgetary matters pertaining to the Demands for Grants and allied subjects of different Departments of State Government allocated to them.

The prime responsibility of the Department relates to the 'Scrutiny of Receipt and Expenditure Estimates' in the process of preparation of Budget Estimates and Revised Estimates, and related Statements/ Annexes of various budget documents. Although the Detailed Estimates of receipts and expenditure are prepared by the Administrative Departments in the prescribed forms and furnished to the Finance (Budget) Department, the actual preparation of the budget and the estimates is the responsibility of Finance (Budget) Department.

On receipt of the departmental estimates, this Department examines the estimates item by item with due regard to the explanations furnished by the Estimating Officers, the recommendations, if any, of the administrative departments and the trends of actual expenditure/ receipt during the current year. In respect of the estimates of receipts, the Finance (Budget) Department takes into account the special information affecting the estimates for the forthcoming year, which it may possess and which has not already been taken into account by the estimating authorities.

In respect of the estimates of expenditure, the Department does a close scrutiny of the items relating to fluctuating and non-recurring charges and will not allow any increase that is not adequately explained or justified. Similar scrutiny of non-recurring charges is required to ensure that the estimates are arrived at only after the completion of the processes of appraisals and approvals/ sanctions of the competent authorities. The purpose is to reduce or eliminate from the estimates of the forthcoming year, any provision where there is no reasonable certainty that the amount estimated will be spent. It also does a detailed scrutiny and makes such corrections as are necessary in the classification of receipts and expenditure under the various Major Heads, Voted/ Charged, Revenue/ Capital and Plan/ Non-Plan sections. In the course of examination, this Department may find and take needful action wherever in respect of particular

items, further explanation or clarifications etc. are necessary before the estimates can be settled.

After the scrutiny of each departmental estimate, this Department adopts figures for each item included in the estimates and cause the estimates so adopted to be compiled in the form it appears in the various budget documents. After all the departmental estimates are settled and the Detailed Estimates are completed in all respects, it examines the estimates as a whole in order to assess the overall/ consolidated position and to carry out such changes as may be found necessary, for example to meet the AFRBM targets of deficits, contemplated assistance to other Government organisations or any other financial factor affecting the estimates etc. with the approval and as per the directions of higher authorities. At any stage before the Budget is presented to the Assembly, Finance Department may make such modifications in the estimates as may be necessitated by the emergence of factors affecting the estimates so far framed. Such action is required in order to fulfil its responsibility to present the estimates as correctly as possible.

Finance (Budget) Department is also concerned with expenditure related financial policies of the Government. The concept of expenditure management implies not only limiting expenditure within bounds dictated by prudence, but also ensuring proper inter-sectoral allocation and utilisation of existing assets, both financial and physical, including manpower resources, for the optimal benefits and impact in achieving the desired objectives. The role of this Department is towards a more pro-active and positive interface between the Department and the other Departments/ organisations of the State Government.

While the estimates of expenditure are furnished to Finance (Budget) Department in stages, the estimates for each Department are finalised subsequently around October/ November each year. The Departments are instructed to frame the estimates keeping note of the past performance, the stages of formulation/ implementation of various schemes, the institutional capacity of the implementing agencies to implement the schemes as scheduled, constraints on spending by the spending agencies, and most importantly, the quantum of Government assistance lying with the recipients unutilised etc. with a view to minimising the scope for surrenders at a later stage.

4.13 Administrative Departments

The basic responsibility for the administration of each Department's activities is entrusted to the Head of the Department concerned, who is guided and controlled by the Administrative Department. In financial matters, each Head of the Department is thus responsible for the collection of revenue and control of expenditure pertaining to his Department, the receipt and disbursement of which are usually effected at various places and through various persons/ authorities. The Departments also exercise

financial control over Public Enterprises set up under each of them. The Secretary of each Department discharges this function through and with the assistance of the Financial Adviser.

4.14 Role of Financial Advisers

In view of the volume of expenditure particularly in regard to large projects and programmes, the system of 'Financial Advisers' has been established at the State level. This system ensures the availability of in-house expert advice to Administrative Departments. For speedy and effective discharge of their functions in financial matters which include planning, programming, budgeting, internal control, monitoring and evaluation, a Financial Adviser is attached to each Administrative Department. The Financial Advisers, as the representatives of Finance Department, act both as internal and external financial advisers in the respective Departments. He functions as internal financial adviser in the exercise of powers delegated to the Departments under the Delegation of Financial Powers Rules and acts as an external financial adviser on behalf of the Finance Department in respect of matters outside the delegated financial powers of the Administrative Department.

Financial Adviser of each Department should keep a watch over the progress of expenditure and report to the departmental head concerned immediately if there is the likelihood of any Grant being exceeded. Such financial surveillance provides an additional control mechanism to enable timely action by the executive. The Financial Advisers act as the nodal points within their respective Departments for all activities relating to Plan/ Non-Plan Budget and Programme/ Project evaluations. The tasks of the Financial Advisers on the subject of Budget formulation is as follows-

The Financial Advisers are responsible for assisting Administrative Departments for Budget formulation. The Financial Advisers' mandate is to bring about more analytical inputs into the budget formulation process, for improved budgeting and facilitating movement from 'itemised' to 'budgetary' control of expenditure. In the present system which relies largely on previous year's programme allocations and continuing commitments without any real evaluation and expenditure analysis, the Financial Advisers are required to assist the Administrative Departments in moving towards zero based budgeting and assist in better inter-se programme prioritisation/ allocation within the indicated budgetary ceilings, based on analysis of expenditure profiles of each programme/ sub-programme and information on cost centres/ drivers, assessment of output, outcome and performance as well as the status of the projects/ programmes. The Accounts Officer and other concerned officers will support them in this function. Such an analysis at the time of initial budget formulation should, over a period of time, help in hard budget constraints and reduce reliance on Supplementary Demand.

As the Financial Advisers' internal budgetary exercise becomes more rigorous, their involvement in Finance Department's budgetary processes will increase. The Financial Advisers also have significant role relating to the allied issues of AFRBM related tasks, Expenditure and Cash Management, Project/ programme formulation, appraisal, monitoring and evaluation, screening of proposals, leveraging of non-budgetary resources for sectoral development, Non tax receipts, Tax expenditure etc.

4.15 Budget related checks at the end of Financial Advisers

Some of the crucial budget specific tasks included in the items of work to be handled by the Financial Advisers are-

- To ensure that the schedule for preparation of budget is adhered to by the Department and the Budget is drawn up according to the instructions issued by Finance Department from time to time (the timelines and other stipulations indicated in the Budget Circular have to be closely monitored for adherence);
- To scrutinize budget proposals thoroughly before sending them to Finance Department;
- To screen the proposals for Supplementary Demands for Grants;
- To keep himself closely associated with the formulation of schemes and important expenditure proposals from their initial stages;
- To associate himself with the evaluation of progress/ performance in the case of projects and other continuing schemes and to see that the results of such evaluation studies are taken into account in the budget formulation.
- With regard to the Budget Estimates, the Financial Advisers are required to keep the following jurisdiction in purviews before sending the proposals to the Finance (Budget) Department-
 1. Estimates received by the Financial Adviser are to be scrutinised in his office in regard to the correctness of accounts classification, full coverage and reasonableness of the estimates and modified (reduced, increased and/or missing items added) to the extent necessary in the judgment of the Financial Adviser.
 2. Estimates of interest and Capital receipts are to be prepared in accordance with the guidelines in the Budget Circular and submitted to the Finance (Budget) Department in the prescribed form.
 3. Expenditure estimates should be based upon realistic assessment and after a thorough review of plans and programmes and exclusion of discontinued programmes from the estimates. For new schemes, no provision should normally be made in the Budget without completion of pre-Budget scrutiny of a project/ scheme.
 4. It is necessary to take into account the economy instructions issued from time to time by Finance Department, including the need to bring down subsidies through improvement of operational efficiency and effective

direction of flow of subsidies to targeted groups. The estimates must conform and abide by the prescribed cuts and economy measures.

5. The Financial Advisers should review the Statement of Budget Estimates for the current year in respect of their Demands for Grants and suggest to Finance (Budget) Department such modifications as may be required keeping in view the guidelines issued by Finance (Budget) Department.
6. Broad guidelines for preparation of the Notes on Demands as mentioned in the Budget Circular should be followed.
7. A statement showing items of new service/ new instrument of service is included in the Demands for Grants.
8. While preparing the Detailed Demands for Grants, it is important to ensure that the classification, namely, Major Head, Minor Head etc. is as per the heads of account prescribed in the List of Major and Minor Heads of Accounts.
9. Monthly Expenditure Plan [MEP] for the Departments selected may be drawn up keeping in view the extant guidelines relating to release of funds, and included as an annex in the Detailed Demands for Grants.
10. Statements relating to Gender Responsive Budget and Outcome Budget should be sent immediately.

4.16 Accountability checks on Executive

4.16.1 The roles and procedures relating to the Standing Committees of the Assembly

The Legislative control over public expenditure is not limited to the voting of moneys required by Government for carrying on the administration of the country but also extends to ensuring prudent expenditure on Plans and programmes approved by the Assembly for the achievement of underlying objectives. Even though the Assembly discusses Demands for Grants for a sufficiently long time yet it is almost impossible to scrutinise expenditure proposals effectively or minutely.

Having voted large sums of money, Assembly expects a detailed account of how the money has been spent, to satisfy itself that the money so voted were directed to intended purpose and were spend prudently and economically. It is difficult for the Assembly to examine in detail the Accounts which are complex and technical in nature. In order to exercise effective control over public expenditure, it has set up three financial Committees viz. Public Accounts Committee, Estimates Committee and Committee on Public Undertakings. Besides, there are Departmentally Related Standing Committees (DRSCs) to consider the Demands for Grants of the concerned Departments. These Committees serve as the principal tool of Legislative control over Government activities and have assumed a position of great importance in implementing the principle of accountability by keeping an un-remitting vigil over

Government spending and performance, and bringing to light inefficiencies, waste and indiscretion in the implementation of programmes and policies approved by the Assembly.

4.16.2 Public Accounts Committee

Functions of the Committee:- The Public Accounts Committee (PAC) is entrusted with the following functions:-

- (1) Examination of account showing the appropriation of sums granted by the Assembly for the expenditure of the Government of Assam, the annual finance accounts of the Government of Assam and such other accounts laid before the Assembly as the Committee may think fit.
- (2) In scrutinising the Appropriation Accounts of the Government of Assam and the report of the Comptroller and Auditor General thereon, it shall be the duty of the Committee to satisfy itself-
 - (a) that the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
 - (b) that the expenditure conforms to the authority which governs it; and
 - (c) that every Re-Appropriation has been made in accordance with the provisions made in this behalf under rules framed by competent authority.
- (3) It shall also be the duty of the Committee -
 - (a) to examine the statement of accounts showing the income and expenditure of State corporations, trading and manufacturing schemes, concerns and projects together with the balance sheets and statements of profit and loss accounts which the Governor may have required to be prepared or are prepared under the provisions of the statutory rules regulating the financing of a particular corporation, trading or manufacturing scheme or concern or project and the report of the Auditor General thereon;
 - (b) to examine the statement of accounts showing the income and expenditure of autonomous and semi-autonomous bodies, the audit of which may be conducted by the Auditor General either under the directions of the Governor or by a statute of the State Legislature; and
 - (c) to consider the report of the Auditor General in cases where the Governor may have required him to conduct an audit of any receipts or to examine the accounts of stores and stocks.
- (4) If any money has been spent on any service during a financial year in excess of the amount granted by the House for that purpose, the Committee shall examine with reference to the facts of each case, the circumstances leading to such an excess and make such recommendation as it may deem fit.

Constitution of Committee:- (1) The Committee shall consist of not more than thirteen members, who shall be elected by the House every year from amongst its members

according to the principle of proportional representation by means of the single transferable vote;

Provided that a Minister shall not be elected a member of the Committee, and that if a member, after his election to the Committee is appointed a Minister, he shall cease to be a member of the Committee from the date of such appointment;

(2) The term of office of members of the Committee shall not exceed 30 months from the date of the first formation.

Examination by the Committee:- As an instrument of legislative surveillance over the Executive, the PAC has a very effective role to perform. Controlling Officers may be summoned as witnesses before the Public Accounts Committee. They are liable to be examined generally on matters appearing in the Appropriation Accounts and the Accountant General's report thereon with which they are concerned and in particular with reference to the following—

- (a) Inaccuracy of budgeting;
- (b) Inadequacy of control over expenditure;
- (c) Financial irregularities and the disciplinary action taken with regard to them;
- (d) On any other matters as contained in Assembly Rules.

The Accountant General is invited to attend the meetings of the Committee. The Secretary, Legislative Assembly forwards a copy of the proceedings of each meeting of the Public Accounts Committee to the Accountant General and to the Comptroller and Auditor General as soon as possible after the session is closed. Any orders passed by Government on the report of the Committee will be communicated to the Accountant General not later than the 30th November so that he may be in a position to take the orders into consideration before the Appropriation Accounts of the next year and his report thereon are sent to Press during the last week of December. Secretary, Assam Legislative Assembly will also lay the Government order before the Committee at its next meeting. He will also send to the Accountant General a copy of the Appropriation Act regularising excess expenditure under Article 205 of the Constitution.

4.16.3 Committee on Estimates

Functions of Committee: - The Estimates Committee is very important in the sense that through it the House exercises control over the administrative machinery not only on the expenditure sanctioned and incurred by various Departments of the Government, but also over the general policies of the administration. Estimates Committee is constituted for the examination of such estimates as may be deemed fit by the Committee or those estimates which are specifically referred to it by the House or the Speaker. The functions of the Committee shall be:-

- 1) to report what economies, improvements in organisation, efficiency or administrative reform, consistent with the policy underlying the estimates, may be effected;
- 2) to suggest alternative policies in order to bring about efficiency and economy in administration;
- 3) to examine whether the money is well laid out within the limits of the policy implied in the estimates; and
- 4) to suggest the form in which the estimates shall be presented to the Assembly.

Constitution of Committee :- (1) The Committee shall consist of not more than thirteen members, who shall be elected by the House every year from amongst its members according to the principle of proportional representation by means of the single transferable vote;

Provided that a Minister shall not be elected a member of the Committee, and that if a member, after his election to the Committee, is appointed a Minister, he shall cease to be a member of the Committee from the date of such appointment.

(2) The term of office of members of the Committee shall not exceed 30 months from the date of the first formation.

Examination of estimates by Committee:- The Committee may continue the examination of the estimates from time to time throughout the financial year and report to the House as its examination proceeds. It shall not be incumbent on the Committee to examine the entire estimates of any one year. The Demands for Grants may be finally voted notwithstanding the fact that the Committee has made no report.

4.16.4 Committee on Public Undertakings

Functions of the Committee:- The Committee on Public Undertakings is constituted for examination of the working of the Public Undertakings under Government of Assam. The functions of the Committee are as follows -

- (a) to examine the reports and accounts of the Public Undertakings under the Government of Assam;
- (b) to examine the reports, if any, of the Comptroller and Auditor General on the Public Undertakings;
- (c) to examine, in the context of the autonomy and efficiency of the Public Undertakings, whether the affairs of the Public Undertakings are being managed in accordance with sound business principles and prudent commercial practices; and
- (d) to exercise such other functions vested in the Committee on Public Accounts and the Committee on Estimates in relation to the Public Undertakings as are not covered by clauses (a), (b) and (c) above and as may be allotted to the Committee by the Speaker from time to time;

Provided that the Committee shall not examine and investigate any of the following matters, namely:-

- (i) matters of major Government policy as distinct from business or commercial functions of the Public Undertakings;
- (ii) matters of day-to-day administration;
- (iii) matters for the consideration of which machinery is established by any special statute under which a particular Public Undertaking is established.

Constitution of the Committee:- (1) The Committee shall consist of not more than thirteen members who shall be elected by the House from amongst its members according to the principle of proportional representation by means of the single transferable vote; Provided that a Minister shall not be elected as member of the Committee, and that if a member, after his/her election to the Committee, is appointed a Minister, he/she shall cease to be a member of the Committee from the date of such appointment.

(2) The term of office of members of the Committee shall not exceed 30 months from the date of the first formation.

4.16.5 Departmentally related Standing Committee (DRSCs)

Constitution of the Committee:- (1) Each of the Standing Committees shall consist of not less than fifteen and not more than twenty five members to be nominated by the Speaker from amongst the members of the Assembly.

(2) A Minister shall not be nominated as a member of the Committee, and if a member after his/her nomination to the Committee is appointed a Minister, he/she shall cease to be a member of the Committee from the date of such appointment.

(3) The Chairman of the Committee shall be appointed by the Speaker from amongst the members of the Committee.

(4) The term of office of the members of the Committee shall not exceed one year.

Functions of each of the Standing Committees:- (a) to consider the Demands for Grants of the concerned Departments and make a report on the same to the House. The Report shall not suggest anything of the nature of Cut-Motions;

(b) to consider annual report(s) of Departments, if any, and make reports thereon;

(c) to consider basic long term policy documents of the State Government presented to the House when referred to the Committee by the Speaker, and make report(s) thereon;

(d) the Standing Committee shall not consider the matters of day to-day administration of the concerned Departments.

4.17 Planning Commission

The Government of India has constituted a body known as the Planning Commission with the Prime Minister as its Chairman and other Members comprising eminent personalities from various fields of economics, agriculture, education, industry, social sciences and public administration. Socio-economic development planning attempted by the Commission covers the entire country including the States. The planning process takes into account- the required growth rate of the Gross Domestic Product (GDP); the growth rates for various sectors of economy; the sources of funding and the methodology of achieving the planned goals. The Planning Commission also examines and gives its expert advice on various projects and programmes.

Planning Commission plays an important role in the budgetary process and the public finances of the country. The Planning Commission, besides formulating and monitoring development Plans, advises the Union Government regarding the desirable transfer of resources to the States, essential for development outlays. Planning Commission not only prepares the Plans but plays an important role every year in formulation of the Budgets of the Centre and the States through its annual scrutiny of overall position of resources and their application at the time of considering the Annual Plan.

4.17.1 Planning Process

The Planning Commission holds extensive discussions with the State Governments, which submit in advance their own estimates of resources and expenditure for the Plan period. Planning Commission prepares the Five Year Plans taking into account the resources that would be available and the needs for development. The Five Year Plans are approved by the National Development Council. Based on the discussions between the Planning Commission and the State Government, agreed minutes of the discussions are drawn up and are of vital importance for the formulation of 'State Plan' and State budget during the Plan period. They show the anticipated resources from various sources, likely Non-Plan commitments with necessary details, additional resources required to be mobilised as also the net resources that would be available for the Five Year Plan.

Thereafter, the draft Plan of each State Government is discussed separately with the officials of different Departments of the State Governments for finalising the State Plans. On the basis of the results of the discussions mentioned above, the final round of discussion takes place in the Planning Commission headed by its Deputy Chairman separately with each State. The Chief Minister usually takes part in these discussions. In these meetings, the size of the Plan of each State is finalised along with the determining of the contribution of the Centre for each State Plan. Within the framework of the Five Year Plan, each year's Plan (Annual Plan) is separately considered and finalised.

4.17.2 Preparation of Plan Budget of the State:-

After finalisation of the Annual Plan of the State and the allocation fixed, the Planning and Development Department distributes Sectoral Plan allocation of Annual Plan on the basis of Departmental demand and communicates it to all the line Departments for submission of Budget Estimates to the Finance (Budget) Department for incorporation of the same in the Annual Budget of the State. The concerned line Departments prepare Budget Estimates on the basis of guidelines issued by the Planning and Development Department and furnish the same to the Finance (Budget) Department for making necessary provision in the Annual Budget.

On receipt of the necessary information from the concerned Administrative Departments/ Development Departments, the Finance (Budget) Department scrutinises the estimates vis-a-vis the allocation/ schematic break-up etc. as prepared by the Planning and Development Department and makes appropriate provisions for these estimates/ schematic breakup etc. in the Budget.

4.17.3 Hill Plan

The Planning and Development Department allocates Plan fund for the Government of Hills' People i.e. Dima Hasao Autonomous Council and Karbi Anglong Autonomous Council based on the percentage of population and area. Normally, 7.27% of the total divisible fund of Annual Plan Allocation for the State of Assam is provided to the Hill Areas Department after subtracting amounts for RIDF, Finance Commission awards and the State Share for CSS, EAP and MLA's Local Area Development Fund etc.

Thereafter, Hill Areas Department makes sectoral allocation and distributes Plan fund to the two Hills' Autonomous Councils and accordingly, the Hills' Autonomous Councils submit their Plan Estimates to Finance (Budget) Department. On receipt of Budget Estimates from the Hills' Autonomous Councils, Finance (Budget) Department makes detailed scrutiny of these estimates and incorporates them in the Budget.

4.17.4 Plan Fund for other Autonomous Councils, Tribal Sub Plan, Scheduled Caste Sub Plan:-

Planning and Development Department allocates Plan funds for other Autonomous Councils, Tribal Sub Plan and Scheduled Caste Sub Plan to the Welfare of Plain Tribes and Backward Classes (WPT&BC) Department for intra-sectoral distribution in conformity with the norms of population ratio. Accordingly, WPT&BC Department submits the outlay for other Autonomous Councils, TSP and SCSP to Finance (Budget) Department for incorporating the same in the Budget. Finance (Budget) Department makes necessary budget provision only as per distribution of funds made by the WPT&BC Department.

4.18 Reserve Bank of India

The Reserve Bank of India was established on April 1, 1935 in accordance with the provisions of the *Reserve Bank of India Act, 1934* as the Central Bank of the Government of India. RBI acts as a Banker to both the Union and State Government. All receipts and expenditure of the State Government are done through Agency Banks as approved by RBI. As per instructions of the State Government, RBI does the Public Debt Management and investment of surplus funds on behalf of the State Government. RBI also gives Ways and Means advance and overdraft facilities to the State Government.

4.19 Role of the Comptroller and Auditor General of India (C&AG)

In accordance with the provision made under Article 149 of the Constitution, the duties and powers of Comptroller and Auditor General of India are prescribed in the Comptroller and Auditor General's (Duties, Powers and Condition of Service) Act, 1971. Accountant General, Assam acts as the representative of C&AG at the State level. Sections 10, 11 and 12 of this Act give details of the nature of assistance to be provided by the Comptroller and Auditor General to the State Government.

Under Section 10 of the Act, the Comptroller and Auditor General is responsible for compiling the accounts of the Government 'from the initial and subsidiary account rendered to the audit and accounts offices under his control by treasuries, offices or departments responsible for the keeping of such accounts'. The Comptroller and Auditor General prepares Appropriation Accounts for each financial year, showing under the respective heads, the annual receipts and disbursements and submits it to the Governor. These accounts and reports are then caused to be laid before the Assembly. Thus, the Comptroller and Auditor General of India plays a crucial role in legislative financial control. The primary function of the C&AG audit is to verify the accounts to ascertain-

1. Whether the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it, and
2. Whether the assessment, collection and allocation of revenue have been properly done.

The Appropriation and Finance Accounts are accordingly examined under the directions of the C&AG and certified as to their correctness subject to his observations in the Reports on the Accounts submitted. The jurisdiction of the C&AG extends to the audit of Government commercial enterprises, as well as to bodies and authorities substantially financed from Government revenues. The C&AG also examines the accounts relating to grants and loans given by the Government to other bodies. The powers of C&AG to have access to documents and information in connection with audit of accounts have been enhanced under the Act of 1971, wherein the C&AG can call for any document as long as it is considered relevant to the transactions to which his auditing duties exist. Further, the Act specifically enjoins that the administration shall

afford all facilities for his inspection and comply with his request for information in as complete form as possible and with all reasonable expedition.

The audit reports of the C&AG, other than those relating to commercial enterprises, are considered by the Public Accounts Committee. The Committee on Public Undertakings considers the audit reports relating to commercial enterprises. These Committees examine the audit reports on a selective basis, assisted by the C&AG or his Principal Audit Officers. Section 12 of the Act lays down that it is the duty of the Comptroller and Auditor General as far as the accounts for the compilation or keeping of which he is responsible, enable him so to do, to give the Government such information as they may from time to time require and render such assistance in the preparation of their Annual Financial Statement as they may reasonably ask for.

Apart from the traditional forms of audit referred to as appropriation audit, the discretionary forms of audit like the propriety audit and efficiency cum performance audit have assumed more significance of late from the viewpoint of 'accountability', as they look beyond the mere regularity of expenditure to its prudence and economy and a general examination of the efficiency and effectiveness with which an organisation is discharging its financial responsibilities.

Structure of Government Accounts

In accordance with Constitutional requirements, there are three categories of Government funds namely:-

1. Consolidated Fund
2. Contingency Fund
3. Public Account

5.1 Consolidated Fund of the State

Under Article 266(1) of the Constitution of India, all revenues received by the Government of State, all loans raised by the Government by issue of treasury bills, loans or Ways and Means advances and all moneys received by the Government in repayment of loans shall form one consolidated fund to be titled the "Consolidated Fund of the State".

Divisions under Consolidated Fund of the State- Revenue Account, Capital Account and Debt, Loans & Advances: Expenditure and Receipts therein-

The Consolidated Fund of the State has the following two divisions:

- i. Revenue Account
- ii. Capital Account

Revenue Account-Expenditure/ Receipts:

The Revenue Account deals with the proceeds of taxation and other receipts classed as Revenue and expenditure met there from.

Capital Account-Expenditure/ Receipts:

The Capital Account deals with expenditure incurred with the purpose of either increasing the concrete assets of durable nature or of reducing recurring liabilities. It is logical otherwise to meet Capital expenditure from borrowed funds, the liabilities in respect of which are spread over a number of years, as the benefits arising from Capital expenditure flow over a period of years. Capital Account also includes various types of Capital Receipts.

The Capital Account comprises of the following sections:-

- a. The section 'Receipt Heads (Capital Account)' deals with receipt of a Capital nature which cannot be applied as a set off to Capital Expenditure.

- b. The section 'Expenditure Heads (Capital Account)' deals with expenditure incurred with the object either of increasing concrete assets of a material and permanent character or of reducing recurring liabilities. It also includes receipts of a Capital nature intended to be applied as set off to Capital expenditure, and
- c. The sections 'Public Debt' and 'Loan and Advances', comprise of loans raised and their repayments such as internal debt, external debt and their recoveries.

For Budgeting purposes, the distinction between Revenue expenditure and Capital expenditure is of crucial importance, for which uniform principles are followed both at the Centre and in the States. The Capital account also includes loans raised by Government and their repayments and loans and advances paid by the Government and their recoveries.

List of items of expenditure charged on Consolidated Fund of the State

1. The emoluments and allowances of the Governor and other expenditure relating to his office for which provision has been made by the Governor's Allowances and Privileges Order, 1950.
2. The salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly.
3. Debt charges for which the State is liable including interest, sinking fund charges, and redemption charges, and other expenditure relating to the raising of loans and the service and redemption of debt. Debt includes any liability in respect of any obligation to repay capital sums by way of amenities and any liability under any guarantee and "debt charges" shall be constructed accordingly.
4. Expenditure in respect of the salaries and allowances of Judges of the High Court.
5. The administrative expenses of a High Court including all salaries, allowances and pensions payable to or in respect of the officers and servants of the Court.
6. Any sums required to satisfy any judgment, decree or award of any Court or arbitral tribunal.
7. The expenses of the Public Service Commission, Assam, including any salaries, allowances and pensions payable to or in respect of the members or staff of the Commission.
8. The salaries and allowances of Secretarial staff of Governor and the expenses incurred in providing office accommodation and other facilities to them.

5.2 Contingency Fund of the State

Under Article 267 of the Constitution of India, a 'Contingency Fund of the State' is established, by law, by the Legislative Assembly into which shall be paid from time to

time such sums as may be determined by such law, and the said fund shall be placed at the disposal of the Governor to enable advances to be made by him out of such fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by Legislative Assembly. Contingency Fund is in the nature of an imprest. Presently, the corpus of the Contingency Fund of the State amounts to Rs. 50 Crore. The State Government established its Contingency Fund under the 'Assam Contingency Fund Act, 1950' which has been subsequently amended a number of times to enhance the Corpus to Rs. 50 Crore and has also framed the Rules under this Act. These rules prescribe the procedure for obtaining advances from this fund and their subsequent adjustment. The Assam Contingency Fund Act, 1950; The Assam Contingency Fund Rules, 1950 and related circulars are placed at **Annexure 5.1**.

The corpus of the Contingency Fund is created by debit to the Consolidated Fund of the State, and when expenditure is incurred out of an advance from the Contingency Fund, the expenditure is booked under the same head under the 'Contingency Fund' under which it would have been booked had the expenditure been incurred from the Consolidated Fund of the State. When such an advance is paid from the Contingency Fund of the State, the corpus of the fund gets depleted. Subsequently, with the regularisation of expenditure by obtaining vote of the Assembly, the amount of advance is recouped to the corpus of the Contingency Fund by debit to the Consolidated Fund of the State. The expenditure is then booked under the same head under the Consolidated Fund of the State, as revenue or capital expenditure, as the case may be.

The Contingency Fund of the State can be enhanced through a Finance Bill when the House is in session or through Ordinance if the House is not in session, in case the situation so warrants. Withdrawal from the Contingency Fund of the State takes place with the approval of Senior-most Secretary of the Finance Department in terms of the Assam Contingency Fund Act, 1950. In Government accounts, Contingency Fund has a single Major Head to accommodate all transactions of the fund.

5.3 Public Account

Public Account contains the funds for which the State Government is custodian but not the owner. No sanction or approval of the Assembly is required to withdraw funds from the Public Account although separate Rules or procedures are put in place for administration of funds in Public Account. Public Account shows the transactions relating to Debt (other than those included in Consolidated Fund of the State), 'Deposits', 'Advances', 'Remittances' and 'Suspense'.

In brief, all other public moneys received by or on behalf of the Government are credited to the Public Account of the State as empowered vide Article 266(2) of the Constitution of India. Such funds, however, remain merged in the cash balance of the

State Government (with the Reserve Bank of India, as the bankers to the Government) till payments are made to those to whom the funds pertain or are utilised for general or specific purposes as in the case of Reserve Funds, or necessary adjustments are made, for example in the case of inter-Government transactions. The net funds in the Public Account are also available for financing the expenditure of Government. The Public Account transactions are grouped according to sectors and sub-sectors which are further sub-divided into Major Heads of Accounts and further down as per the accounting classification system of Government.

In Section VIII of the Treasury Rules, the term “Withdrawal” with its cognate expression refers to the withdrawal of funds from the Public Account, for disbursement on behalf of the Government of Assam. As per Treasury Rule 13, no moneys should be withdrawn from the Public Account without the written permission of the Treasury Officer or an officer authorised in this behalf by the Accountant General and as per Treasury Rule 14, the Accountant General may permit withdrawal for any purpose.

5.4 Steps in the Accounting Process

In view of the complexity of Government transactions, the task of maintaining Government Accounts is indeed a formidable one. The process involves-

- a. initial recording of accounting transactions, their classification with reference to a function or activity, their correlation with the Administrative Department i.e. the appropriate control centre, and their consolidation;
- b. their matching with legally approved appropriations (to enable legislative scrutiny) and
- c. the analysis and presentation of this data to serve as a management tool to the Government. One of the most distinctive features of the system of Government Accounts is the minute elaboration of the financial transactions of the Government. Both receipts and payments are differentiated and classified in detail.

The following three developments are worth mentioning in this context-

1. In view of major public investments by way of Plan outlay, Government accounts are required to reflect clearly the expenditures incurred on various schemes, programmes and projects i.e. to conform with the Plan Heads of expenditure.
2. The Assembly, in addition to the general public, has become increasingly conscious about Government accountability.
3. The Government, as a policy maker and as the manager of State finances, is more conscious about the use of Government accounts as a tool for

obtaining adequate and timely inputs for the purposes of evaluation, remedial action and future policy decisions.

These developments have resulted in the Government accounting authorities making the following response- Preparation of aggregate accounts [Finance and Appropriation Accounts] with not only adequate financial and accounting data but (a) with a critical analysis of the financial performance of the Government, (b) highlighting deviations from the expenditure incurred in contravention of approved appropriations and (c) verifying the veracity of explanations offered by the executing agencies. The major information inputs provided by the accounting authorities to the Government are in the form of:- (a) Monthly and Annual Accounts, (b) Finance Accounts, and (c) Appropriation Accounts.

5.5 Seven Tier Accounting Classification

The Budget of the State Government is linked to the accounts and Government transactions are accounted for under the Consolidated Fund, Contingency Fund and the Public Account of the State.

Classification System

Each Division in the Consolidated Fund and the Public Account is divided into Sectors, which may in some cases be further divided into Sub-Sectors and then into the seven tiers of accounting classification. The number of classification in the Detailed Demands for Grants are not allowed to go beyond the standard seven tiers indicated as under :-

- | | | | |
|----|-------------------|---|---|
| 1. | Major Head | - | 4 digits (Function) |
| 2. | Sub-Major Head | - | 2 digits (Sub-Function) |
| 3. | Minor Head | - | 3 digits (Programme) |
| 4. | Sub Head | - | 4 digits (Scheme) |
| 5. | Sub-Sub Head | - | 4 digits (Sub-Scheme) |
| 6. | Detailed Head | - | 2 digits (Object/ Nature) |
| 7. | Sub-Detailed Head | - | 2 digits (Specific nature of expenditure) |

i.e. total numeric are 21

Example:

Sector	:	A. General Services
Major Head	:	2054-Treasury & Accounts Administration
Sub-Major	:	00
Minor	:	097-Treasury Establishment
Sub Head	:	0430-Treasuries & Sub-Treasuries
Sub-Sub Head	:	0145-ADB Project Loans
Detailed	:	01-Salary
Sub-Detailed	:	01-Pay
As numeric	:	2054-00-097-0430-0145-01-01

5.6 List of Major and Minor Heads of Accounts

Based on the classification into Revenue and Capital divisions, the transactions are grouped into Sectors which are further sub-divided into Sub-Sectors and Major Heads of Accounts. The Major Heads normally indicate within each Sector/ Sub-Sector the broad functions of a particular Department of the Government.

In the four digit codes allotted to the Major Heads, the first digit indicates whether the Major Head is a Receipt Head/ Revenue expenditure Head/ Capital expenditure Head or a Loan Head. The last three digits are the same for corresponding Major Heads in Revenue receipts section/ Revenue expenditure section/ Capital receipts/ expenditure section and Loan and Advances section. The **Receipt** Major Heads are assigned the block 0020 to 1999. **Expenditure** Major Heads on **Revenue** accounts are assigned the block 2011 to 3999, Expenditure Major Heads on **Capital** accounts are assigned the block 4001 to 5999 while all **Capital receipts** are classified under Major Head 4000. Major Heads under **Public debt** are assigned the block 6001 to 6004 and those under loans and advances/ inter-state settlement and Contingency Fund are assigned the block 6001 to 8000 and the Major Heads under **Public Account** are assigned the block 8001 to 8999. In the loan section, Major Heads have been opened with reference to functions and purpose instead of the beneficiaries.

The Sub Major Heads are opened under a Major Head to record those transactions which are of a distinct nature and of sufficient importance to be recorded exclusively but at the same time allied to the function of the Major Head.

The Major and Sub-Major Heads are sub-divided into Minor Heads. The Minor Heads correspond to programmes or broad groups of programmes. It is output oriented rather than organisation or input oriented. The classification up to the Minor Head level

is prescribed by the Controller General of Accounts in consultation with the C&AG and is common to the Central and State Governments.

The detailed coding pattern for the seven tier classification is explained below.

5.7 Coding Pattern

Major Head

A four digit code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipt Head or Revenue Expenditure Head or Capital Expenditure Head or Loan Head. If the first digit is '0' or '1', the Head of Account will represent Revenue Receipt, '2' or '3' will represent Revenue Expenditure, '4' or '5'- Capital Expenditure, '6' or '7'- Loan Head, '4000' for Capital Receipt and '8' will represent Contingency Fund and Public Account.

Adding 2 to the first digit of the Revenue Receipt will give the number allotted to corresponding Revenue Expenditure Head, adding another 2- the Capital Expenditure Head and another 2- the loan Head of Account. For example-

0401 Represents the Receipt Head for Crop Husbandry.

2401 Represents the Revenue Expenditure Head for Crop Husbandry.

4401 Represents Capital Outlay on Crop Husbandry.

6401 Represents Loans for Crop Husbandry.

List of Major Head of Account against Grant Number is given in **Annexure 5.2**.

Sub-Major Head

A two digit code has been allotted, the code starting from '01' under each Major Head. Where no Sub-Major Head exists, it is allotted a code '00', A standard nomenclature 'General' has been allotted code '80' so that even after further Sub-Major Heads are introduced, the code for 'General' will continue to remain the last one.

Minor Head

Minor Heads have been allotted a three digit code. The codes start from '001' under each Major Head/ Sub-Major Head. Codes from '001' to '100' and few others like '750' to '900' have been reserved for certain standard Minor Heads. For example, Code '001' always represents Direction and Administration. Non-standard Minor Heads have been allotted codes from '101' in the Revenue Expenditure series and '201' in the Capital and Loan series, where the description under capital/ loan is the same as in the Revenue Expenditure section, the code number for the Minor Head is the same as the

one allotted in the Revenue Expenditure section. Code numbers from '900' are always reserved for Deduct Receipt or Deduct Expenditure Heads.

The code for 'Other Expenditure' is '800' while the codes for other grants/ other schemes etc. where Minor Head 'Other Expenditure' also exists is kept as '600'. This has been done to ensure that the order in which the Minor Heads are codified is not disturbed when new Minor Heads are introduced.

The coding pattern for Minor Heads has been designed in such a way that in respect of certain Minor Heads having a common nomenclature under various Major/ Sub-Major Heads, as far as possible, the same three digit code is adopted.

Sub Head/ Sub-Sub Head/ Detailed Head/ Sub-Detailed Head

Sub Head represents schemes, Sub-Sub Head represents sub-schemes, Detailed Head represents nature/ object while the Sub-Detailed Head represents the specific nature of expenditure (e.g. Pay, DA, HRA, Rewards, Gratuity etc.) on which the expenditure is incurred. Each of these levels has been allotted a two digit code. Wherever it is not feasible to break up the objects of expenditure into such details, the codes provided for aggregates of certain items may instead be used for computer processing. For example, where it is not possible to indicate Pay, DA, HRA, CCA etc. separately, the code for salaries may be used for representing the aggregate of these items. A list of Detailed Heads of Accounts is given at **Annexure 5.3**.

5.8 Demands for Grants

The estimates of expenditure from the Consolidated Fund included in the Budget Statements and required to be voted by the Legislative Assembly are submitted in the form of Demands for Grants. Normally a separate demand is required to be presented for each Department or the major services under the control of a Department. Each demand normally includes the total provisions required for a Service, i.e. provisions on account of revenue expenditure, capital expenditure, grants to States and also loans and advances relating to that Service. Estimates of expenditure included in the Demands for grants are for gross amounts. The receipts and recoveries taken in reducing of expenditure are shown by way of below the line entries.

The estimates of expenditure in the Demands for Grants contain those amounts for which the vote of the Legislative Assembly is required separately, and is called 'Voted Expenditure'. The estimates for 'Charged Expenditure' under any Head for which vote of the Legislative Assembly is not required are also indicated in the Demands for Grants.

The estimates in the Demands for Grants are shown by Major Heads and the break-up under each Major Head is shown in the estimates under 'Charged' and 'Voted', 'Revenue' and 'Capital' and 'Plan' and 'Non-Plan' categories. The Demands for Grants are submitted to the Legislative Assembly along with the Annual Financial Statement.

5.9 Finance Accounts

The Finance Accounts, comprising of the accounts of the State Government as a whole, is an audited presentation of the general accounts of the Government to the Assembly. It presents the accounts of receipts and outflows of the State Government for the years together with the financial results disclosed by different accounts and other data coming under examination. These accounts include the Revenue and Capital Account, Public Debt account and other liabilities and assets worked out from the balances in the accounts.

The Finance Accounts comprises of two parts- Part-I and Part-II. Part-I presents the summarised statements in respect of Revenue, Capital Debt, Deposit, Suspense and Remittances transactions and Contingency Fund while Part-II has detailed statements in respect of these transactions, along with other related statements. Part-II of the Finance Accounts is further subdivided into two sections 'A' and 'B'. While section 'A' comprises of detailed accounts and statements relating to Receipts and Expenditure on Revenue and Capital accounts, section 'B' has detailed accounts and statements relating to Debt, Deposit, Suspense and Remittances transactions and Contingency Fund.

The Finance Accounts section in the office of the Accountant General, Assam issues a circular by the end of March every year prescribing the time schedule for closing of the State Government accounts. Circulars are also issued by this section detailing guidelines relating to the preparation of Statement of the State Government Transactions and other materials for the Finance Accounts.

After obtaining approval of the Governor, copies of the publication are supplied to the Budget Branch in the Assembly Secretariat in advance of their presentation to the Legislature with the clear stipulation that they are to be treated as 'Secret', until their presentation to the Assembly.

5.10 Appropriation Accounts

These 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. These accounts are complementary to the above accounts of the annual receipts and disbursements of Government (Finance Accounts).

The Appropriation Accounts of the State Government are submitted to Assembly under the provisions of Article 151 of the Constitution and are intended to disclose-

- (a) That the expenditure conforms to the authority governing it and
- (b) The effect of Re-Appropriations ordered by the Finance Department.

If any expenditure in a financial year is incurred in excess of the amounts of Voted Grants or Charged Appropriations, the circumstances leading to it will be disclosed through these accounts. It is disclosed separately under the Revenue and Capital sections to enable action. The regularisation of excess expenditure for the year is made through 'Excess Grants' submitted to the Assembly under Article 115 of the Constitution after receiving the recommendations of the Public Accounts Committee.

The Office of Accountant General is required to prepare Head-wise Appropriation Accounts for each Grant/ Appropriation of the Department in the prescribed form, strictly in accordance with the given nomenclature/ lettering up to Sub-Head level.

Head wise Appropriation Accounts are based on the Budget Estimates as per Detailed Demands for Grants and the Supplementary Estimates, if any, and are prepared in thousands of rupees. The 'Statement of Recoveries', supporting the account, reflect the recoveries adjusted in accounts in reduction of expenditure. The Office of Accountant General is required to ensure the following-

1. Major Head totals in the Head-wise Appropriation Accounts and the provisions of recoveries shown as reduction of expenditure are strictly in conformity with the Major Head totals shown in the Gross Budget Estimates and the Main Demands for Grants presented to the Assembly by the Finance Department respectively. If any discrepancy is observed in the two sets of documents i.e. Main Demands for Grants and Detailed Demands for Grants, it should invariably be brought to the notice of the Administrative Department for issue of necessary corrigendum by Finance (Budget) Department.
2. Supplementary Demands for Grants make provision only up to Major Head level. The distribution up to Sub Head level should therefore be furnished as received from the Administrative Departments. This is to verify the authenticity of supplementary provisions depicted in the Grant Statement/ Head wise Appropriation Accounts.
3. The Secretary of each Department acts as the Chief Accounting Authority under the departmentalised system of accounting and is finally responsible to approve and sign the Head wise Appropriation Accounts

of the Grants/ Appropriations administered by his Department. The Senior Financial Adviser/ Financial Adviser/ FAO (as the case may be) assist him in the preparation of these accounts.

5.11 Procedure for opening new Heads of Accounts

As per Rule 73 of the General Financial Rules (Authority to open a new Head of Account), the List of Major and Minor Heads of Accounts of Union and States is maintained by the Ministry of Finance (Department of Expenditure – Controller General of Accounts) which is authorised to open a new Head of Account on the advice of the Comptroller and Auditor General of India under the powers flowing from Article 150 of the Constitution. It contains General Directions for opening Heads of Accounts and a complete list of the Sectors, Major, Sub-Major and Minor Heads of Accounts (and also some Sub / Detailed Heads under some of them authorised to be so opened).

In case of certain post budget developments wherein expenditure provision is required to be made under these Heads which are not already available in the Budget, the Departments are authorised to open new Sub Heads/ Detailed Heads and Object Heads as required by them, subject to certain conditions. Normally, a new Head is allowed to be opened only in cases where the Budget provision is available (for Re-Appropriation to the new Head) or has been obtained through a Supplementary Demand for Grant. However, in exceptional circumstances, Departments may be permitted to open the Heads in anticipation of obtaining the budget provision through Supplementary Demands. In such cases, the new Heads can be operated only upon obtaining the budget provision through Supplementary Demands for Grants. The Principal Accounts Officer may open Sub/ Detailed Heads required under the Minor Heads falling within the Public Account of the State subject to the above stipulations.

5.12 Uniformity in structure of Accounts of Union and State Governments

Under Article 150 of the Constitution, the accounts of the Union and the States shall be kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. Due to this constitutional provision, there is uniformity in the structure of the accounts of the Government of India and the State Governments up to the first three tiers of classification of the Major Heads, Sub-Major Heads and the Minor Heads. This uniformity in the accounting classification helps in maintaining the required inter-relationship between the accounts of the Central Government and the State Governments, since there is substantial transfer of resources from the Centre to the States.

The standardised code numbers allotted to Major, Sub-Major and the Minor Heads in the 'List of Major and Minor Heads of Account for the Union and States' as maintained by the Controller General of Accounts are required to be followed in the Detailed Demands for Grants. The bottom three tiers viz. the Sub Head, Detailed Head and the Object Head have been delegated to the State Governments and Departments

to be opened through their Budget and as may be needed to suit the requirement of each State Government or the Department. However, the Sub Heads should not be multiplied unnecessarily and new ones are advised to be opened only when really necessary.

The Budget Process

6.1 Budget Calendar

The Budget cycle normally starts towards the first week of August of the current year and lasts till April of the next financial year. The Budget Calendar for the Government of Assam is placed at **Annexure 6.1**.

6.2 Budget Circular

The commencement of Budget Process takes place with the issue of the Budget Circular, which is normally issued in the month of August each year. The Budget Circular is issued with the purpose of providing guidance to the Departments in framing their Revised Estimates for the current year and the Budget Estimates for the ensuing financial year, for further submission to the Finance (Budget) Department. This circular gives detailed instructions on the preparation of estimates of various types of receipts and expenditure, including the formats and statements in which the estimates are required to be furnished. The Budget Circular also outlines the processes that are to be followed with reference to various estimating requirements and the scheduled dates by which the information in the prescribed formats are required to be made available to the Finance (Budget) Department. A model copy of Budget Circular along with relevant instructions and new Budget Forms is placed at **Annexure 6.2**.

6.3 Relationship of Budget Heads with Account Heads

A list of Major Heads of Appropriation along with Controlling Officers and Heads of Departments is given in **Appendix A**. The Major and Minor Heads of Accounts as prescribed in the List of Major and Minor Heads of Accounts of Union and States (Volume I and II, 2001 edition, issued by the Ministry of Finance, Department of Expenditure, Controller General of Accounts) are adhered to as far as practicable in selecting the Demand, Heads and Sub Heads of Demands and no important departure in this respect is made.

It is important to note that the Sub Head and Detailed Heads are introduced entirely for convenience in budgeting and accounting. From this, it follows that in the matter of accounting and for control of expenditure, the nomenclature of the budget heads should be strictly followed. Even if the budget provision has originally been made under an incorrect unit, corresponding expenditure should be brought to account against that unit, unless there are strong reasons for a contrary course e.g. when such accounting is contrary to law, suitable action should be taken to ensure that provision is made correctly in the next year's budget. When, however, the following of the budget

classification leads to misrepresentation of an accounting fact or to an incorrect result, the correct classification should be introduced after deciding each case on its merit and not as a matter of course.

The Drawing and Disbursing Officers (DDOs) are responsible for estimating the receipts and expenditure for all the Detailed Heads of Accounts under the Minor Heads operated by them. They submit their estimates to the Heads of the Departments to consolidate the estimates for the Major Heads operated by them. Heads of the Departments submit their estimates to the Controlling Officers in the Administrative Departments. The Administrative Departments, in turn, examine the estimates and after necessary revision etc., forward these estimates to the Finance Department for incorporation in the State Budget.

6.4 Supply of Forms for preparation of Budget Estimates

By 1st week of August every year, the Finance Department arranges to supply to Controlling Officers (as described in **Annexure 6.2**), for distribution to the Estimating Officers, blank forms detailing the items for which the latter are required to furnish statements for preparing Budget Estimates. These forms relate to “Budget Estimates (Receipt) and Budget Estimates (Expenditure)”. A sample copy of instructions issued by Finance (Budget) Department for submission of Budget Estimates and new budget forms along with Standard of Object Expenditure instructions are given at **Annexure 6.2**. These forms are to be prepared in triplicate, and will contain columns for preparation of Budget Estimates to show—

- (a) Actuals of the previous year;
- (b) Original sanctioned estimate of the current financial year;
- (c) Actuals of last 7 months of the previous year;
- (d) Actuals of first 5 months of the current year;
- (e) Revised Estimates for the current financial year.
- (f) Proposed estimates for the coming financial year;
- (g) Explanatory remarks.

6.5 Preparation of Budget Estimates

The Estimating Officer will fill in the forms and send two copies to the Controlling Officer through the prescribed channel or otherwise to the Finance Department retaining one copy for record in his office. As per clauses (a) and (e) of **paragraph 6.4** above, he will furnish the estimates of expenditure, the figures by Sub Heads of Appropriation only. As per clauses (b) and (f) of **paragraph 6.4**, he will furnish the figures by the Detailed Heads. He will add an explanatory note, wherever necessary. The estimates should be prepared with due care. These should be neither overestimated nor underestimated but should be prepared, keeping in view, the expenditure and receipts which Estimating Officer expects to disburse payments or realise receipts during the financial year.

Estimating Officer will also furnish suitable explanations in the space under clause (g) "Explanatory remarks", for any increase or decrease in the proposed estimates as compared with the original sanctioned Budget Estimates or the Revised Estimates of the current financial year. The dates on which the Budget Estimates and Revised Estimates etc. are to be submitted by the Estimating Officers have been given in the Budget Calendar (**Annexure 6.1**).

In preparing their estimates, all Estimating Officers will be guided by the rules in the following chapters. Under Rule 33 (viii) (b) of the Assam Rules of Executive Business, 1968, the Finance Department is required to obtain from the Departments concerned, material on which to base its estimates and is responsible for the correctness of the estimates framed on the material so supplied. The preparation of the Departmental Estimates is the duty and a personal responsibility of the Estimating Officers.

On receipt of the estimates, the Controlling Officer will scrutinise and consolidate them together, with his own estimates for items with which he is concerned, into a self contained budget for each Major Head or for the several Minor Heads for which he is responsible. He will exhibit actuals only of the previous financial year; of so many months of the current financial year as he is in a position to supply and of so many months of the previous financial year as taken with the former will make a continuous period of twelve months.

For the purpose of clauses (a), (c), (d) and (e) in **paragraph 6.4**, he will exhibit figures under Sub Heads of Appropriation only, for (b) and (f) under Detailed Heads of account. He will then forward the estimates with an explanatory memorandum to reach the Administrative Department not later than the date as allowed. At the same time, he will forward a duplicate copy of the estimates and explanatory memorandum to the Finance Department. The later should contain an explanation of the differences between the proposed figure for the coming financial year and the sanctioned estimate of the current financial year. He will also forward to the Finance Department, one copy of each estimate received from the Estimating Officers, with figures proposed by him, filled in and duly signed.

In respect of the estimates of receipts and expenditure of the Autonomous Councils specified in Part A of the table under paragraph 20 of the Sixth Schedule to the Constitution, the Controlling Officers, instead of incorporating the estimates of these Councils in the Consolidated Estimates, will, after necessary scrutiny, forward each of the estimates under each Major Head of account concerned, to the Finance Department and the Administrative Department, in the prescribed form for consolidated estimates together with the explanatory memorandum.

The explanatory memorandum should not only explain substantial variations of the next year's estimate with the current year's sanctioned Grant but also with the

actuals of the last year. Provision for temporary 'Establishment' should be supported by details of temporary staff for which sanction exists for the current year.

As regards the preparation of Budget Estimates, the course of past actuals is a valuable aid and should normally be followed, unless there have been important changes due to expansion or retrenchment. This does not mean a mere repetition of the actuals of the previous year, either for the Revised Estimates of the current year or for the Budget Estimates of the next year. The previous year may have had abnormal features in it and the figures of the year prior to previous year may be a safer guide. Actuals of past years may also indicate increase or decrease but these could be due to some special circumstances which may no longer be relevant. In the ordinary course, the more recent actuals may be more useful as a guide to prepare Budget Estimates for the next year. Sometimes, estimating both for the Budget and the Revised Estimates can be done by calculation or determination of actual commitments.

The extent of help that may be rendered by the Accountant General (A and E), Assam to the State Government in the preparation of Annual Budget Estimate is as shown below:--

- (i) Supply of actuals of previous year;
- (ii) Supply of actuals of last seven months of the previous year;
- (iii) Supply of actuals of first five months of the current year;
- (iv) Preparation of estimates for receipts and payments of the State Government for which the Accountant General is the Controlling Officer and submission of the same to the Finance Department; and
- (v) Verification of estimates relating to fixed charges i.e. pay etc. of permanent establishment and officers.

However, separate estimate needs to be prepared and submitted in respect of receipt and expenditure pertaining to each Autonomous Council of the Sixth Schedule (Part A) Areas.

Detailed estimates under the revenue Major Heads "0049- Interest Receipts", "0071-Contributions and Recoveries towards Pension and Other Retirement Benefits" and under the expenditure Major Heads "2049-Interest Payments", "2071-Pensions and Other Retirement Benefits", receipts under other Major Heads under section F- Loans and Advances, State Provident Funds, and some other heads under 'Public Account' are prepared by Finance (Budget) Department. These estimates will be in the same form as those prescribed for Heads of Departments, and will be sent to the Finance Department.

Preparation and submission of the Gender Responsive Budget and Outcome Budget has been introduced from the financial year 2008-09. Sixteen departments have agreed to prepare Gender Responsive Budget from the year 2008-09. The Controlling

Officers and all Heads of Department also prepare and submit Gender Responsive Budget and Outcome Budget to Finance (Budget) Department in the prescribed formats within 7 days from the finalisation of Annual Plans. Instructions by Finance (Budget) Department along with Format for submission and Guidelines of information for preparation of Gender Responsive Budget and Outcome Budget are given in **Chapter 12** of this Manual.

6.6 Estimates of Revenue and Receipts

The estimates of revenue and receipts should be prepared based on the existing rates of taxes, duties, fees etc. The estimates should show the amount expected to be actually realised within the year including arrears for previous years and advance collections for coming years. In estimating fixed revenue, the calculations should be based upon the actual demand, including any arrears due for past years and the probabilities of its realisation during the current year. Any difference between the demand and expected realisations should be fully explained. In the case of fluctuating revenue, the estimate should be based upon a comparison of the last three years' receipts. In both instances, the probable effect of any factor known to be operative should be allowed for.

The Revised Estimates should be the best forecast that the Estimating Officer can make in the light both of the actual receipts of the earlier months of the year, for which returns are submitted, and all facts and relevant data including actuals of the previous year within his cognizance. The reasons which have led him to adopt the figures should be briefly and clearly explained, while bald statements, for instance, that the estimates are framed on the actuals of previous months, should be avoided as offering no real assistance. Explanations for large variations from the past actuals should be furnished.

The actuals of previous years and the Revised Estimates ordinarily form the best guide in framing the Budget Estimates and any growth or decline indicated by them may be assumed to continue in the absence of definite reasons to the contrary when such growth or decline is established or can be explained.

The Commissioner or any other officer appointed by the Government to perform the duties of the Commissioner receives quarterly statements of demand and collection in respect of land revenue. He should consider the Budget Estimates in the light of these statements, and correct the former, wherever necessary. The estimates may be further revised by the Finance Department in the light of the monthly returns received from the Accountant General or the Director of Accounts and Treasuries.

6.7 Estimates of Expenditure - General Instructions

As explained in **paragraph 6.10 below**, the Estimating and Controlling Officers should furnish Revised Estimates under all Sub Heads of Appropriations including that of “Salaries”. In framing the Budget Estimate, no new expenditure, i.e. expenditure of a nature for which no provision exists in the current financial year’s budget, should be included by the Estimating Officer in the budget for the coming financial year. Unsanctioned charges or new items which require the sanction of the Government should not be included in budget. The fact that expenditure has been sanctioned in former years is not by itself sufficient ground for inclusion of the same item or the same amount in the estimate. Each item must be properly scrutinised.

The estimate should be for charges which will be paid during the year, including arrears from previous years and not for liabilities falling due during the coming years. The fluctuating item should be estimated on a consideration of the last three years’ actuals. Gross charges must be shown, and unless there are special instructions to the contrary, no deduction be made for recoveries. Exhibition of recovery of expenditure in Government Accounts is placed at **Appendix B**.

Charges which are impossible to be distributed under the appropriate Sub Heads of appropriation and Detailed Heads may not be proposed as the Comprehensive Treasury Management Information System (CTMIS) will not accept any expenditure bill for a lump sum amount without giving the relevant Sub Heads and Detailed Heads. Provisions for a scheme which has not been elaborated and sanctioned should not be proposed.

Savings under a Grant in a financial year cannot be utilised for expenditure in the succeeding year. If, however, for a specific purpose, payable in a year, was not claimed in that year, and is required to be disbursed in the succeeding year, the necessary provision for the charge should be made in the estimates and a note should be made against the entry in the estimates explaining the cause of the increased provision. It is important that expenditure estimated should be accurately framed, that no charges which will have to be incurred should be omitted and that programmes involving new expenditure should be carefully worked out and submitted well in advance of the estimates (See **paragraph 6.11** below regarding New Expenditure).

6.8 Pay of Officers and Pay of Establishment

The charges falling under the Sub Heads of Appropriations “Salaries” will be estimated by Heads of Departments in the case of officers borne on a State cadre, and by the Estimating Officers for other establishments. The whole sanctioned strength, both permanent and temporary, should be provided for under the different classes of establishment, the numbers and dates of pay being shown in the estimates supported by a statement in ‘**Form L**’ showing the actual pay drawn by each incumbent.

All additions to pay classed as Special Pay should be included, but all additions classed as Compensatory Allowances (e.g. Conveyance Allowance, House Rent Allowance etc.) should be excluded as they are to be separately estimated for under "Allowances" where this is shown as a separate Sub-Detailed Head. The estimate will allow for the increments to be drawn during the year. If owing to a post being held in abeyance, leave or temporary vacancies, it is anticipated that there will be savings; these are estimated in a lump sum by the Controlling Officer. This Lump sum will be taken by the Finance Department to an appropriate Sub Head or Sub Heads in the estimate as convenient. A Lump sum may also be estimated for temporary establishments; any increase in this amount over that of the current year must be fully explained.

If an establishment is sanctioned for one year from the 1st April, the charge for the last month will become due when the next year has commenced and should be taken against the Grant for that year and provision therefore made accordingly. Charged items must in all cases be shown distinctly and entered in red ink.

6.9 Other Items

Estimates for grants-in-aid, establishment charges payable to other Government and recoveries in reduction of expenditure will be taken by the Finance Department to the appropriate Sub Heads and sections of the estimates. The estimate for the Minor Heads "Purchase and Supply of Stationery" and "Printing by other presses" will be framed by the Printing and Stationery Department.

The charges on account of establishment and tools and plant incurred in the Public Works Department are distributed amongst the Major Heads to which the cost of works and repairs is charged in accordance with the principles laid down in the Account Code Volume III and the Assam Financial Rules. This should be kept in view in preparing the estimates for such charges.

6.10 Revised Estimates

The Revised Estimates should not merely be a repetition of the budget figures of the year, but a genuine re-estimation of requirements in the light of the knowledge up to date. Before making Revised Estimates, the following factors should be ascertained—

- (i) the real position in regard to outstanding liabilities;
- (ii) intention of creditors in respect of the presentation of their claims; and
- (iii) the usual adjustments which take place during and after the close of the year.

List of important adjustments with other Government/ Departments is given at **Appendix C**.

The preparation of a Revised Estimate for the current year should always precede the making of a Budget Estimate for the next year. A Revised Estimate should be framed in the light of—

- (a) the actuals so far recorded in the current year;
- (b) the actuals for the same period of the past and previous years;
- (c) the 12 months actuals of the past and previous years;
- (d) orders, already issued or contemplated, of appropriation, Re-Appropriation or sanction to expenditure;
- (e) Supplementary Grants, if any, taken during the year; and
- (f) any other relevant facts.

In preparing the Revised Estimates, particular care should be taken to enter what seem to be the most probable figures on the information available, irrespective of Government orders or sanction, and without leaving any margin on either side. Controlling Officers should notify at the earliest moment, any facts likely to affect the outcome of the year. In preparing the Revised Estimates, the following instructions should be borne in mind—

- (1) There should be no confusion of the fact actually known and already recorded, with the residue, which alone remains to be estimated. The comparison to be made is of the estimated residue during the last four, three or two months of the current year, with the accounts recorded during the same four, three or two months of the preceding year. In estimating this residue on the basis of the actuals of the corresponding months of previous year, due allowance must be made for any exceptional phenomena which affected the results of the years accepted as a guide; an allowance will also be made for the special and unusual characteristics of the year for which the Revised Estimate is being framed.
- (2) If, according to the Revised Estimate, the figures during the residual period are expected to differ much from the corresponding figures of the last preceding year, the reasons for such expectation must be carefully looked into.

On the other hand, if, while the phenomena of current year already recorded, differs materially from the corresponding phenomena of the last preceding year and of the earlier years, the Revised Estimate shows no corresponding difference during the residual months, the reasons for thinking that the difference experienced in the earlier months will not continue should also be carefully considered. The Controlling Officers will prepare Revised Estimates for the guidance of the Finance Department and will forward them so as to reach the Finance Department not later than the 15th December of the year.

6.11 New Expenditure

(1) Rule 33 (viii) (c) of the Assam Rules of Executive Business, 1968 requires the Finance Department to examine and advise on all schemes of new expenditure and to decline to provide in the estimates for any scheme which has not been so examined. Heads of Departments should initiate their proposals in their own offices from January each year and submit them to the Administrative Department of the Government from April to July. No scheme should be submitted after the 31st July. The schemes so sent up will, after careful examination, be submitted by the Administrative Department to the Finance Department for scrutiny. After they have been passed by the Finance Department, the Heads of Department should be apprised of the fact. Thereafter, and not earlier, they should submit a schedule in the proper form. Those schemes, for which provision in the ensuing year's budget is desired, should be included by the Administrative Department in the final schedule of new schemes (**Form H**) which should be sent to the Finance Department within 1st October of the year.

(2) "Schemes of new expenditure" means and includes—

- (i) Schemes of expenditure on a New Service;
- (ii) A new scheme of expenditure under an existing Service Head, which is of a nature unlike the items of expenditure provided for in the budget of the current year under that Service Head;
- (iii) Additional and substantial recurring expenditure on some existing service necessitated by ordinary expansion of activities.

- Note—
- (a) On the other hand if a School is raised from the status of a Middle English School to that of a High School, this must be treated as a Scheme of New Expenditure.
 - (b) Construction or re-construction of building which is a Major Work, whether executed departmentally or by the Public Works Department, should be treated as a Scheme of New Expenditure.
 - (c) Expenditure on the revival of a post or posts previously held in abeyance should be treated as a Scheme of New Expenditure.
 - (d) Permanent retention of existing temporary staff involving considerable recurring Expenditure should be treated as a Scheme of New Expenditure unless otherwise directed by the Government.
 - (e) Proposals for additional posts will be treated as Schemes of New Expenditure.

Previous to this schedule being sent, a list of such schemes as have been administratively approved or have been sent up for approval will be arranged by the Heads of Departments in order of urgency, brief notes being recorded to explain the

position in priority. This will be submitted to the Government in the Administrative Department concerned (i.e. a separate list for each Department) not later than the 1st September of each year. The object of this list is to assist the Administrative Departments in selecting schemes for final inclusion in the schedule and in the budget. Any such list should include all schemes administratively approved and still awaiting allotment of funds. With reference to the Assam Public Works Department Code, schemes should first be scrutinised to see whether fresh administrative approval is required and if it is intended that any schemes should lapse, this fact should be separately mentioned in the list sent up. Voted Expenditure on “Schemes of New Expenditure” which include expenditure on a New Service must specifically be provided for in the budget through the Schedule of new schemes, or by a Supplementary or Additional Grant.

6.11.1 New Service -

“Expenditure on a New Service” means expenditure out of the Consolidated Fund under a prescribed Major Head of account not included in the Appropriation Act authorising expenditure for the current financial year.

Note 1- The expression ‘New Service’ is provided in Article 115 and 205 of the Constitution, but the constitution does not define the expression ‘New Service’. Expenditure on New Service, not contemplated in the budget of that year, cannot be incurred in any financial year, except after obtaining a Supplementary Grant or Appropriation or an advance from the Contingency Fund of India. It was decided by the Government of India in September 1975 that ‘Vote On Account’ would not be used for such expenditure since it has the limited purpose of enabling Government to continue incurring expenditure at the beginning of the financial year on existing establishments and continuing projects etc. till such time the annual budget is approved and relevant Appropriation Acts are passed, while ‘New Service’ requires a detailed scrutiny and consideration. The details in respect of any proposal for inclusion of provision for a New Service are required to be furnished in the prescribed form called ‘Memorandum for Proposals involving Expenditure on New Service’.

Note 2:- “Prescribed” in sub-paragraph means prescribed by the Controller General of Accounts in the Ministry of Finance of Government of India.

If doubt arises as to whether a particular expenditure is to be treated as Scheme of New Expenditure, the matter should be referred to for advice to the Finance Department who reserves the right to decide whether or not to treat an item of expenditure as a Scheme of New Expenditure. Form for Schemes of New Expenditure is placed as **Form H**.

6.12 Works carried out by the Works Department - Major Works

All works to be constructed by the Works Departments for which provisions in their Budget is desired and which are categorised as Major Works, including building to be constructed or purchased for the residence of Government employees must be entered in the schedule and the list referred to in **paragraph 6.11** above. Works for which provisions have been made in the respective Departmental Budget of the various Works Departments under corresponding Major Heads of capital expenditure in the current year should not be included in these Lists. Estimates for Major Works to be constructed by the Departments other than the Public Works Department will also be included in Departmental schedules of new expenditure.

In case of every Major Work, subject to orders issued by the Government from time to time, the consent of the Finance Department to the grant of administrative approval is necessary. This approval, except in case of special urgency, must have been obtained in consultation with the Finance Department before 1st October. If preliminary plans and estimates have not already been prepared in the Works Department, very strong reason must be given for the inclusion of such works in the schedule. In any case, it is essential that the Works Department should be consulted regarding the amount which is likely to be spent within the year, and the figure entered in the schedule. The relevant form for list of new schemes is placed as **Form H**.

The Works Department will furnish to the Finance Department not later than 1st October of the year-

- (a) a list of works in progress for which provision is required in the next year, showing for each work, by Minor Heads-
 - (i) the amount of the sanctioned estimate;
 - (ii) the actual amount, if any, spent up to the end of the preceding financial year;
 - (iii) the amount anticipated to be spent during the current financial year;
 - (iv) the amount of anticipated expenditure for the coming year.

Note- An explanation should be given in any case the total expenditure is anticipated to exceed the original estimate by more than 10 per cent.

- (b) a list of new works for which provision has been made during the current year, but on which no expenditure is anticipated before the end of the year.

6.13 Additions and alterations to residential buildings

For proposals involving outlay on additions and alterations to existing residential buildings, the Works Department is, subject to the conditions laid down in the Delegation of Financial Powers Rules, 1999, the Administrative Department for the

purpose of granting Administrative Approval, and all such proposals should be forwarded to that Department for inclusion in its list of departmental works. In the case of additions and alteration to such Buildings in the Sixth Schedule (Part A) Areas, Administrative Approval will, however, be communicated by the Hill Areas Department.

6.14 Minor Works

A list of Minor Works is submitted each year by the Commissioner or any other Officer appointed by the Government to perform the duties of the Commissioner and the Heads of Departments so as to reach the Administrative Departments concerned not later than the 15th October of the year, in order to give the latter material for estimating the aggregate allotment. The amount as finally determined by the Finance Department will be placed at the disposal of the Works Department, and that Department will allot funds to the Executive Engineers on the requisition of the Commissioner and Heads of Department. Allotment should first be made for incomplete Minor Works of the previous year. The balance, if any, should be made available for new Minor Works.

6.15 Consolidation and Presentation of the Budget Estimates

Parts of Annual Financial Statement

Subject to any orders that may be passed by the Finance Minister, the Annual Financial Statement of receipts and expenditure which are to be credited to, or made out of the Consolidated Fund, may be laid before the Assembly in three parts, namely —

Part I—Annual Financial Statement i.e. statement of receipts and expenditure arranged by Major Heads of account, the net expenditure being shown separately under “Voted”, “Charged”, “General” and “Sixth Schedule (Part A) Areas”.

Note:- The statements should distinguish expenditure on revenue account from other expenditure.

Part II—The Detailed Estimates for all the Services, both for Plan and Non-Plan for “General” and “Sixth Schedule (Part A) Areas”, for the State Plan Schemes and Schemes sponsored by the Central Government. The Detailed Estimates will contain Parts as indicated in **Appendix D**.

Part-III – Explanatory Memoranda - Subject to any orders that may be passed by the Finance Minister, separate annual financial statements may be laid before the Assembly in respect of receipts and expenditure pertaining to the Contingency Fund as defined in Article 267 (2) of the Constitution and the Public Account as defined in Article 266 (2) of the Constitution arranged by Major Heads of Accounts.

Note 1- The rules regarding the operation and maintenance of accounts of the Contingency Fund are laid down separately.

Note 2- Normally, Detailed Estimates in respect of receipts and expenditure pertaining to the Contingency Fund and the Public Account are not prepared nor is it normally necessary to prepare any Explanatory Memorandum for such estimates unless it is so necessitated by any unusual feature.

The Detailed Estimates of the next financial year will be shown by Sub Heads and Detailed Heads of account, together with the Budget and Revised Estimates of the current financial year and actuals of the previous financial year. These will be prepared separately for "General" and "Sixth Schedule (Part A) Areas."

Explanatory Memorandum also consists of various other **Budget Documents**. The Detailed Estimates of receipts and expenditure are prepared by the Departments and furnished to the Finance (Budget) Department. These Estimates are scrutinised in detail and further consolidated as part of process of compilation of the Budget and related documents as mentioned in **Annexure 6.3**. List of officers/ offices receiving copies of Budget Documents after they are placed in Assembly is given at **Appendix E**.

6.16 Departmental Estimates and abstract of receipts and expenditure for the next financial year

As soon as the Departmental Estimates are received, the Finance Department scrutinises them and after consultation with the Administrative Departments, enter the figures which it accepts for the Revised and Budget Estimates. Before preparation of the Budget Estimates for the next financial year, the Finance Department will enter in the Detailed Estimates, those items from the schedule of new schemes, the inclusion of which have been finally approved and will then send the Detailed Estimates for printing.

The Finance Department will, after making necessary amendments, send the Detailed Estimates to the Press for final printing, and will have printed therewith the statements of receipts and expenditure and the schedule of demands. The Finance Department will also prepare the book of explanatory memoranda, which will deal separately with each item of new expenditure. The Detailed Estimates, statements of receipts and expenditure, schedule of demands and explanatory memoranda must be finally printed by the middle of February.

6.17 Presentation of the Budget to the Assembly and Finance Minister's Speech

The Finance Minister presents the budget to the Assembly on a day fixed for the purpose with a written speech explaining the salient features of the budget, the fiscal health of the Government, changes in tax revenues, if any, relief provided in the

existing rates of taxes and important projects and schemes to be undertaken during the ensuing financial year. Besides these, other documents presented to the Assembly include Statements as required under the Assam Fiscal Responsibility and Budget Management Act, 2005 and Semi Annual Statement as required under Medium Term Fiscal Plan. This is followed by a general discussion on the Budget. During the general discussion, no motion with regard to the Budget can be moved nor can the demands be put to the Vote of the Assembly. The voting of the demands for grants is taken up after discussion is completed and on such dates as the Speaker in consultation with the Leader of the House, may allot for the purpose.

6.18 Motion relating to expenditure

The Minister-in-charge of the Department concerned is responsible for moving and defending in the Assembly each motion relating to expenditure of his Department.

6.19 Appropriation Bill

After the Grants have been voted by the Assembly, the Finance Department will prepare the Appropriation Bill under Article 204 of the Constitution and complete all the preliminaries required for the introduction of the Bill in the Assembly. The Appropriation Bill is introduced to provide for the appropriation out of the Consolidated Fund of the State of all sums required to meet-

- (i) the grants approved by the Assembly, and
- (ii) the expenditure charged on the Consolidated Fund.

The amount included in the Appropriation Bill will not exceed the amount shown in the financial statement previously laid before the Assembly. After the Appropriation Bill has been considered and passed by the Assembly, the Governor's assent to the Bill is obtained and the Bill becomes an Act.

6.20 Common types of budgetary errors

The main criticisms in the Audit Reports of recent years and recommendations of the Public Accounts Committee thereon on the irregularities noticed in Appropriation Accounts have been directed towards the following irregularities:-

- (1) Defective or inaccurate budgeting, necessitating large surrenders or excess expenditure;
- (2) Misclassification of expenditure; and
- (3) Defective control of expenditure resulting in –
 - (a) Unnecessary or excessive Supplementary Grants,
 - (b) Unnecessary or excessive Re-Appropriations,

- (c) Injudicious Re-Appropriations and surrenders causing excess over allotments,
- (d) Unspent amount and surrendered Appropriations,
- (e) Un-remedied or uncovered excess expenditure,
- (f) Delayed allocations.

From a perusal of earlier chapters, it will be seen that if the instructions given therein are closely and carefully followed and if the Controlling and Disbursing Officers give the necessary personal attention to the control of expenditure, these irregularities can be avoided/ satisfactorily reduced. To indicate how this is possible, each irregularity indicated above is, even at the cost of repetition, dealt with seriatim as follows-

As regards defective or inaccurate budgeting, foresight may not always be possible; but where the omission or inaccuracy is the result of lack of forethought, neglect of the obvious or slipshod estimating, it is not readily excusable. There is no reason why Heads of Departments should not be able to foresee the needs of their own Departments. The check of the Administrative or Finance Department, over the Departmental Estimates cannot be as close or as that of the Estimating Officers and, therefore, accuracy in budgeting must start upwards from the lowest stage of estimating.

The golden rule for all Estimating Officers should be to provide in the budget for everything that can be foreseen and to provide only as much as is necessary. The Administrative and Finance Departments should, in checking the estimates, apply unrelentingly the proven and well tried check of average of previous actuals with known or reasonably foreseeable facts which may modify that average. Against the close and intimate knowledge of the Estimating Officers must be set the wider perspective of the administrative and Finance Departments and with a right combination of these requisites of sound budgeting, there is little possibility for normal expenditure to differ widely from the budget provision.

As regards defective control over expenditure, the statements for Supplementary Demands, surrenders and Re-Appropriations are generally based on mid-year Revised Estimates, or even later i.e. at a stage when the figures of actuals of expenditure for a major part of the year are available and it only remains for the Controlling Officers to estimate the expenditure during the remaining portion of the year and allow for adjustments towards or at the end of the year. Thus the scope for the occurrence of any abnormal features is considerably reduced and consequently if the estimates are prepared with the required care, attention and foresight, the chances of excesses or savings should be very small.

The best remedy for avoiding these irregularities, therefore, is to devote considerable attention to the accuracy of the Revised Estimates. This cannot be done unless the Heads of Departments are fully conversant with the month to month progress of expenditure. For this purpose, it is essential that they should insist on their staff following strictly the procedure laid down for the reconciliation of departmental accounts. It is also necessary that a careful watch should be kept of all liabilities for which debits may be raised by other departments or Governments and due allowance for such adjustments should be made before surrenders or Re-Appropriations from an allocation are decided upon. When the need for surrender manifests itself, the Controlling Officers should carefully estimate the amounts that they can surrender.

The aim should be to surrender as much as they can so as to keep the expenditure just within the modified Grant. Surrenders are being made generally in the month of March, and a careful study of figures of expenditure incurred and watch over the progress of last month's expenditure should enable a Controlling Officer to fix upon his final requirements with a reasonable degree of exactness.

Re-Appropriation is generally necessitated either due to excess requirements on items provided in the budget or by additional expenditure not contemplated in the budget. In either case, a Re-Appropriation should not follow as a matter of course but after a careful estimate of the likely actual expenditure. More especially, in the latter case, the possibility of savings under the same head which can be utilised towards meeting the additional expenditure should be fully and thoroughly investigated. It is also observed that the necessary limits and restrictions relating to the Re-Appropriations as laid down vide the Delegation of Financial Powers Rules are not abided by the Departments. No object is served by keeping back savings which should ideally be surrendered in time. For this reason, appropriations which are likely to remain unspent must be reported for surrender as early as possible. If this is not done, other spending Departments are deprived of the funds which they could have utilised and thus avoidable demands for Supplementary Grants are preferred.

An uncovered excess is a serious irregularity. It is open to a competent authority to sanction Reappropriations even at a very late stage of the financial year. There is, therefore, no reason whatsoever why large excesses should accrue. Large excesses unmistakably reveal a defective control of expenditure by the officer concerned and should be strictly avoided.

Efforts should also be made to see, as far as possible, that no expenditure is incurred in the absence of an allocation. In this connection, it is useful to remember that phrases like "source will be pointed out later" or "necessary Re-Appropriation of funds will be sanctioned in due course" are no substitutes for definite allocations. At all events, allocations very late in the year should be avoided unless they are inevitable. Funds placed at the disposal of a Disbursing Officer late in the year may very often be looked upon as an invitation to extravagance or rush of expenditure. Misclassification

generally occurs, as a result of reluctance to consider the relevant accounts publications at the time of classification. In any case, at the time of reconciliation of the departmental accounts, it should be possible to correct errors in classification. In cases of real doubt, the matter of classification should be settled with the Accountant General of Assam/ Finance (Budget) Department.

The Budget Implementation

7.1 Communication of Grants to the Controlling Officer

As soon as the Annual Budget is passed by the Assam Legislative Assembly and on receipt of assent of the Hon'ble Governor, Finance Department is required to issue instructions to all Administrative Departments for allotment of Budget Grants to the respective DDOs with copy to all Treasury Officers in a single consolidated manner. The contract grants are, however, communicated by the Finance Department to the authorities with whom contracts are made and the copies of the communications furnished to the Accountant General (A&E), Assam.

In communicating Grants, the Finance Department will specify the Sub Heads of Appropriation and Detailed Heads, if any, in respect of which the Budget Estimate laid before the Assembly has been reduced, or the case of Charged Expenditure, in respect of which the Government has specifically decided that the Budget Estimate of the Controlling Officer must be reduced. Expenditure in excess of the provision under such heads/ units must not be incurred, without the previous approval of the Finance Department, as the provision can not be increased by Re-Appropriation.

The following items included in a Grant should not be communicated –

- (i) The Major Head “2048-Appropriation for reduction or avoidance of debt”;
- (ii) The Major Head “2049-Interest payments”;
- (iii) The Major Head “6003-Internal debt of State Government”;
- (iv) The Major Head “6004-Loans and advances from the Central Government”.

7.2 Distribution of Grants amongst Disbursing Officers

Out of the total Grant communicated to him, the Controlling Officer will, after retaining , if desired, a portion of the Grant in his own hands as a reserve, distribute among the Disbursing Officers concerned who are subordinate to him in such manner as he deems fit, the remainder of the Grant i.e.-

- (a) the Grant under the Sub Head of Appropriation “Pay of Establishment” to meet the cost of temporary establishments to be entertained under his sanction;
- (b) the Grant under the Sub Head of Appropriation “Allowances and “Honoraria” and “Contingencies”;

- (c) In case of the Works Department, the Grant under the Sub Head of Appropriation under the Minor Heads “Original Works-Building and Communications”, “Repairs”, “Tools and Plants” and “Suspense”. In the case of “re-grant of lapses”, the Works Department have been authorised to allot funds to finance Original Works remaining incomplete at the end of the previous year on condition that the entire provision under this head is ultimately saved from other heads within the Minor Head “Original Works”;
- (d) In the case of the Forest Department, the Grants under the Sub Head of Appropriation under the Minor Head “Conservancy and Works”

Provided that he may, if he thinks fit, with the concurrence of the Finance Department, retain the whole Grant under any Detailed Head in his own hands and direct subordinate officers to incur expenditure against it with such restrictions as he may impose. In distributing Grants, the Controlling Officers should intimate the complete accounts classification, namely, the Major Head, the Minor Head, the Sub Head and the Detailed Head. The DDOs are required to place their demands for funds to the Controlling Officers in **Form B-I** who, in turn, shall allocate the funds to the DDOs in **Form B-II**. These 2 forms are appended with **Annexure 12.4**.

An appropriation is intended to cover all the charges, including the liabilities of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year on the 31st March. Any unspent balance lapses and is not available for utilisation in the following year. However, the Government will normally endeavour to include any anticipated lapse in the demand for the following year.

The Controlling Officers should complete the distribution to the DDOs, wherever necessary, latest by the 15th May of the year. Copies of the communication should be furnished to the concerned Treasuries and to the Accountant General. The Accountant General conducts appropriation audit against the total appropriation allotted to the Controlling Officer under the Sub Head of Appropriation and it is for the Controlling Officers to see that the allotment to Disbursing Officers is not exceeded. The Treasury Officers will crosscheck the availability of funds in Budget in a particular Head of Account as and when the DDOs present Bill in Treasury for drawal of funds against the relevant Head of Account. Two copies of letter communicating Budget Grants and Vote on Accounts Grants to the concerned Administrative Department are given in **Annexure 7.1 and 7.2 respectively**.

Supplementary, Additional and Excess Demands

8.1 General Remarks

When fresh, but not technically new, items of expenditure arise in the course of the year, Controlling or Disbursing Officers should not admit their inevitability too readily and the existence of likely or actual savings in the budget should never be seized upon as an opportunity to introduce fresh items of expenditure which ought to wait till next year. Known savings in the budget should not be left un-surrendered for fear of the next year's budget allotment being reduced. The process of controlling expenditure is not to adopt the appropriations to the expenditure, but to adopt the expenditure to the appropriations. Considerable Re-Appropriation from one Sub Head to another must always be avoided. That fresh expenditure is unavoidable or imperatively necessary or that it will produce consequential economics or that it is essential for preserving the revenue or the public safety are reasonable justifications for introducing fresh expenditure during the course of the year, but in such circumstances, it must be shown that the requirements could not have been foreseen and provided for in the budget. The process of Re-Appropriation is not designed merely to rectify omissions and lack of foresight.

A Supplementary or Additional Grant or Appropriation over the provision made by the Appropriation Act for the year can be made during the current financial year but not after the expiry of the current financial year as is necessary to meet-

- (1) Expenditure on Schemes of New Expenditure to be taken up within the current financial year.
- (2) Inadequacy of provision.
- (3) Fresh expenditure but not technically "Schemes of New Expenditure."
- (4) Omissions of provision.

When such additional expenditure is found, in consultation with the Finance Department, to be inevitable and there is no possibility of effecting savings within the Grant to cover the excess by Re-Appropriation, the Secretary in the Department concerned should propose to the Finance Department for Supplementary or Additional Grant or Appropriation only for such additional expenditure as the Finance Department has previously agreed to. No proposal for Supplementary or Additional Grant or Appropriation will ordinarily be accepted by the Finance Department for expenditure which the Finance Department has not previously agreed to.

8.2 Supplementary Grants

The proposal for Supplementary or Additional Grant or Appropriation should be in the forms prescribed for the purpose which are placed as **Form K**. The Explanatory note in the form should be brief but comprehensive and will mention the amount of

advances from the Contingency Fund, if any, against each Sub Head concerned. A detailed explanatory note should also accompany the form showing therein the break-up of the Sub Heads concerned, by Detailed Heads.

8.3 Restriction on Expenditure not provided for

No expenditure under a particular Head (Major, Minor or Sub Head) against which no provision exists in the Budget as passed by the Assembly can be incurred and the provision under a Grant can never be exceeded. No expenditure can, therefore, be incurred in anticipation of a Supplementary or Additional Grant or Appropriation and no expenditure under a Head (Minor or Sub Head) against which no provision exists, can be incurred prior to provision of funds by Re-Appropriation, where it is admissible and possible, sanctioned by a competent authority.

In deserving cases which are unforeseen and which cannot wait for provision by Supplementary or Additional Grant or Appropriation, advances from the Contingency Fund may be sanctioned in accordance with the provisions made in the Constitution and the relevant rules. The advances so sanctioned will have to be regularised by a Supplementary Grant or Appropriation and the provision made in **Para 8.1 and 8.2** above will apply, mutatis mutandis.

All proposals for Additional Grant or Appropriation for Schemes of New Expenditure should be appended with a Schedule of New Schemes in **Form H** and should show that the expenditure could not be foreseen in due time either due to-

- (a) the expenditure having been newly imposed by Statute or by the order of Court of law or other competent authority; or
- (b) urgent necessity having been arisen for the proposed expenditure the postponement of which would cause serious loss to public service or Government revenue.

All proposals for Supplementary Grants or Appropriation to cover items (2), (3) or (4) of **Para 8.1** above should explain the reasons for the inadequacy or omission of provision or why the need for the larger provision could not be foreseen when the departmental estimate was prepared and show that in the absence of the extra provision asked for, serious inconvenience or loss to public service will result.

No Supplementary Demand will be accepted by the Finance Department unless it is accompanied by a specific statement to the effect that the existing provision under the appropriate grant has been examined and it has been found that there will be no saving available there from to meet the present need by Re-Appropriation.

8.4 Restriction on an item reduced or refused by the Assembly

If the Assembly reduces a particular item in a Grant, a fresh demand must be made to the Assembly before expenditure in excess of the amount originally voted by them is incurred; but in making the demand, the altered circumstances in which the additional expenditure under the same item becomes necessary within the meaning of Article 205 of the Constitution should be clearly set forth.

No Re-Appropriation can be made to recoup an item in a Grant if the appropriation for that item has been reduced by the Legislative Assembly under Article 203 of the Constitution on a motion for reduction no matter whether that motion was for a real cut in the appropriation or only a token cut designed to enable the Assembly to discuss some matter of policy or criticise some action of the Executive. In case of necessity, the Assembly must be approached again for sanction to a Supplementary Grant.

8.5 Procedure regarding Supplementary or Additional Grants

The Finance Department will advise whether a Supplementary or Additional Demand shall be presented to the Assembly. When the expenditure requiring provision is obligatory (i.e. against commitment already made under orders of competent authority), a Supplementary Grant or Appropriation may be taken towards the end of the year provided that the total provision made by law, under the Grant concerned, is not exceeded before the Supplementary Demand is obtained. When, however, the expenditure required is not against any previously made commitment, the demand of the Additional Grant or Appropriation should be laid before the Assembly as early as possible and prior to incurring any expenditure.

Note: - The object of this distinction is-

- (i) to avoid, as far as possible, asking the Assembly early in the year, for Supplementary Grants which may later on turn out to be unnecessary, there being adequate saving within the Grant to cover the extra expenditure, and
- (ii) to avoid incurring expenditure which is optional, i.e. expenditure on object not contemplated in the budget, and has not been voted for by the Assembly.

Explicit concurrence of the Assembly shall be obtained through the process of a resolution for all Re-Appropriation from saving under any new Sub Head containing provision of funds made through Schedule of New Schemes or under any existing Sub Head accommodating provision made through such Schedule. The resolution to be moved in the Assembly should indicate in brief the reason for the savings and the excesses anticipated. When it is required at a stage after the enactment of the Appropriation Act to incur expenditure on a new form of service which comes within the category of Schemes of New Expenditure (as defined in **Para 8.4** above), a demand for the full amount of the expenditure will be presented irrespective of the fact that savings may be available from the amounts included in the Appropriation Act from which the new expenditure could be met, such saving being dealt only by surrender to the Finance Department.

If, however, the expenditure is to be incurred on an existing or recognised service, the submission of a demand for Additional Grant is not compulsory when it can be met from the savings anticipated. When, however, the explicit concurrence of the Assembly to such an item of expenditure is considered necessary on account of its extent, importance or any other reason, it may be obtained through the process of a resolution. Previous advice of the Finance Department should be obtained in all such cases.

Note:- The word “Savings” denotes actual saving resulting by the completion of a project or projects at a lesser cost than provided for in the budget. If a work estimated to cost Rs.1 lakh is completed at an actual expenditure of Rs. 85,000/-, it is then that a saving of Rs.15,000/- occurs. If, however, only a sum of Rs.60,000/- is spent on that particular project out of a provision of Rs. 1 lakh leaving Rs. 40,000/- to be spent in the next year, there is no savings but transferring the liability to subsequent year. Proper sense of the word should therefore, be borne in mind while submitting proposals for financing new schemes from “savings”.

The Finance Department will report to the Accountant General (A and E), Assam cases in which Government have specially authorised the incurring of expenditure from savings within the grant in anticipation of the explicit concurrence of the Assembly.

The decision to present a Supplementary or an Additional Demand will ordinarily be reached at a meeting of the Council of Ministers before presentation of the demand to the Assembly. It will then be included by the Finance Department in a statement to be laid before the Assembly under Article 205 of the Constitution.

8.6 Charged Expenditure

The procedure prescribed in **Para 8.2, 8.3 and 8.5** above shall be followed in the case of Charged Expenditure as well.

8.7 Uncovered and inevitable expenditure

If there be no provision in the Budget Estimates and if the expenditure cannot be met from the savings under the same Head or other Heads within the same Grant, the payment has to be held up till this can be covered by supplementary appropriation or by an advance granted from the Contingency Fund pending regularisation by supplementary appropriation in due course. In no circumstances can a payment be made so as to cause an excess over the Grant or Appropriation or over an advance sanctioned from the Contingency Fund.

If possible, liability for uncovered expenditure should not be undertaken till the preparation of new budget has given opportunity of making provision, and an

Appropriation Act has supplied the means. Except in the case of charges which are normally incurred in March and paid in April, a charge actually incurred in one year must on no account be thrown on the Grant of the another year. Forms for obtaining Supplementary Grant (Voted and Charged) are given at **Form K**.

8.8 Excess Grant of Appropriation

If in respect of any financial year money has been spent on any Service in excess of the amount granted, for that Service and for that year, a statement of such excess expenditure, as given at **Form J** will be prepared by the Finance Department on receipt of the Report of the Committee on Public Accounts, to be laid before the Assembly under Articles 205 of the Constitution.

Re-Appropriations

Re-Appropriation means the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same Grant or Charged Appropriation.

9.1 General Principles

- I. Proposals for Re-Appropriation might be-
 - a. From a Voted Head to another Voted Head within a Grant;
 - b. From a Charged Head to another Charged Head;
 - c. From a Charged Head to a Voted Head;
 - d. From a Voted Head to a Charged Head.
- II. Re-Appropriations are admissible in case of I(a) and (b) above. Rule 34 (I) of the "Assam Rules of Executive Business, 1968" gives power to the Finance Department to sanction Re-Appropriation from one Major, Minor or Sub Head to another; and to Ministers to sanction Re-Appropriation between Heads subordinate to Minor Head, if this does not involve the undertaking of a recurring liability.
- III. No authority, not even the Assembly, has power to Re-Appropriation from one Grant to another.
- IV. Re-Appropriations are to be sanctioned by the Finance Department according to the principles laid down for Voted Expenditure.
- V. No Re-Appropriation is admissible in cases as mentioned in I(c) and (d) above as a Voted Grant can not be decreased even by the Assembly and can only be increased by Supplementary Grant.
- VI. Separate items of Voted Grant and Appropriation for Charged Expenditure will be shown in the Appropriation Act. Each of these units of supplies shown separately in the Appropriation Act is termed as "Grant Appropriation." No Re-Appropriation should be made from one Grant Appropriation to another but Re-Appropriations of Voted Grants or of Appropriations for Charged Expenditure, between General and Sixth Schedule (Part A) Areas under a subject demand are permissible.
- VII. Permissible Re-Appropriations within the Grant or Appropriations of a year can be sanctioned at any time within the year but not after the expiry of the year.
- VIII.
 - a. No Re-Appropriation shall be made for any purpose whatsoever from Supplementary Grants voted by the Assembly for a definite purpose, so as to ensure that a Supplementary Grant shall be used for the purpose for which it is voted and for no other. The same principles shall apply to Supplementary Charged Appropriations.

- b. In a case in which provision made in the Budget under a Sub Head is expected to be exceeded, Re-Appropriation should ordinary be postponed until a reliable forecast is possible, as the information available in the earlier part of the year is not always a safe guide for Re-Appropriations. No expenditure should, however, be incurred on an object for which no provision exists in the budget, without making provision.
- c. That funds provided for general areas should not be re-appropriated to provision for Sixth Schedule (Part A) Areas and vice-versa.
- d. That no Re-Appropriation shall be made from savings under pay of officers or pay of establishment.
- e. That no Re-Appropriation shall be made from or to the Head "Contract Contingencies".
- f. That all Re-Appropriations made by officers named shall be in respect of the Grants placed at their disposal.
- g. That the Re-Appropriation is neither made for a New Service not contemplated in the budget for the year nor for an object not specifically included in that estimates and for which no provision has been made.
- h. No Re-Appropriation from Capital to Revenue Head and vice-versa is permissible.
- i. The Re-Appropriations are to be done after keeping in view the actual expenditure for a part of the financial year and the anticipated expenditure during the remaining part of the year.

9.2 Powers of Re-Appropriation

As mentioned above, under Rule 34 (1) of the "Assam Rules of Executive Business, 1968", the Finance Department has power to sanction or to authorise any Re-Appropriation within a Grant, from one Major, Minor or Subordinate Head to another, which does not involve the undertaking of a recurring liability. All proposals for Re-Appropriations need to be submitted to the Finance Department for sanction. The proposals of Re-Appropriations to be submitted to the Finance Department should be subjected to the following conditions-

- i. An authority may not meet any expenditure by Re-Appropriation which it is not authorised to incur.
- ii. Funds provided for Charged Expenditure shall not be appropriated or re-appropriated to meet Voted Expenditure and funds provided for Voted Expenditure shall not be appropriated or re-appropriated to meet Charged Expenditure.
- iii. No Re-Appropriation shall be made from one Grant to Appropriation for Charged Expenditure.
- iv. In addition to Finance Department, the Hon'ble Chief Justice of Gauhati High Court (**Annexure 9.1**) can re-appropriate funds allotted to Gauhati High Court except the following-

- a. No Re-Appropriation should be made which involve the undertaking of liability which is likely to be extended beyond the financial year;
- b. No Re-Appropriation may be made from the fund provided for General Areas by Sixth Schedule Areas and vice-versa;
- c. No Re-Appropriation should be made from savings under salary to any other Head;
- d. No Re-Appropriation should be made against a NIL provision;
- e. No Re-Appropriation should be made from Plan fund to Non-Plan fund.
- f. No Re-Appropriation should be made from Voted Expenditure to Charged Expenditure and vice-versa;
- g. No Re-Appropriation should be made from one Grant to another;
- h. No Re-Appropriation should be made from Revenue Head to Capital Head and vice-versa.

The power of Re-Appropriations from and to the provision for secret service expenditure vests with the Finance Department. The Finance Department will not accord such approval without prior consultation with the Accountant General (A&E), Assam when the proposed increase under the Head is more than twenty five percent of the original provision made for the purpose in the Budget.

Copies of orders sanctioning any Re-Appropriation must be communicated to the Accountant General as soon as such orders are passed. In all cases of Re-Appropriation sanctioned, a Re-Appropriation statement as given in 'Form I' should invariably be used. In cases where Government sanction is required, the statement should be submitted in triplicate. The Finance Department will not sanction any Re-Appropriation proposal received by them after the 15th March. If the Finance Department is unable to provide funds by Re-Appropriation, the Government may decide whether to approach the Assembly for Supplementary Grant.

9.3 Re-Appropriations in the Works Department

The following shall apply to Re-Appropriations in the Works Department (Budget)-

- (i) Savings under the "Original Works"- Minor Heads are not regarded as earmarked for the Administrative Department concerned but may be freely re-appropriated by the Finance Department to meet urgent demands under another such Minor Head.
- (ii) Ordinarily Re-Appropriation may be made from savings on works only for- (a) Works in progress and (b) Works (not amounting to Schemes of New Expenditure in the primary sense of the term) which can be completed within the given year. Exceptions to this rule may be made in certain cases, where a building has been burnt down and obviously need to be rebuilt

without delay. In such cases, Re-Appropriation from savings may be allowed even though the work cannot be completed within the given year.

- (iii) The general reserve should be utilised for- (a) incomplete works of the previous year (b) works in progress, when more amount than the appropriation for the work can be spent during the given year (c) unforeseen works of every kind, provided a new service is not involved and (d) additions to the repairs grant for the year.

Management of Accounts and Expenditure

10.1 Information for the Appropriation Accounts

Copies of Draft Appropriation Accounts are expected to be furnished by the Accountant General (A and E), Assam to the Controlling Officers for the purpose of scrutiny and providing information for the notes on accounts. They are required to explain all important variations between – (1) a Grant or Appropriation under Sub Heads as originally voted or sanctioned and its final figure as modified by supplementary provisions, surrenders and Re-Appropriations and (2) between the final figure and the actual expenditure.

The explanations should be precise and informative and phrases of the nature such as 'due to overestimating', 'covered by Re-Appropriation', 'Re-Appropriation proved unnecessary or inadequate' etc. and other likewise general terms should be avoided. For example, in the case of a saving under 'purchase of stores', the reasons for the smaller purchase should be given. Similarly, in case of an excess under 'Travelling Allowance', it should be explained why additional travelling could not have been foreseen and provision made to cover its costs. If the variation is due to several causes, the amount due to each such cause should be quoted.

No explanation is generally required if the modification caused by supplementary provisions, surrenders and Re-Appropriations is less than Rs. 1,000/-. No amounts or percentage are prescribed for explaining the variations between the final figure and the actual expenditure but variations of Rs.100/- or one per cent of the allotment, whichever is less, need not be explained unless specifically asked for in any case by the Accountant General for the purpose of Appropriation Account and Audit Report.

Failure to exercise adequate control over expenditure should be properly explained, such as cases where a Re-Appropriation to or from a Sub Head (or surrender from a Sub Head) merely enhanced the original saving or excess over the Voted Grant or Charged Appropriation as a whole, it should be explained in greater detail why the excess could not be foreseen and a Supplementary Demand applied for in time. Similarly, if there was a case for a 'New Service not contemplated in the Budget' for which a Supplementary Grant was not obtained, the failure to obtain such a Grant should be set forth. Failure to surrender comparatively large sums out of the final savings for the Voted Grants or Charged Appropriation should also be explained.

10.2 Draft Audit Paragraphs

Irregularities and Audit objections discovered in the course of audit, which are

likely to find a place in the Report of the C&AG are first brought to the notice of the concerned Administrative Department/ Head of Department in the form of Draft Audit Notes which are required to be replied, with factual position within six weeks. If no reply is given to the Draft Notes or the reply given is found unsatisfactory, the Draft Audit Notes are converted into 'Draft Audit Paragraphs' by the Accountant General (Audit).

The Draft Audit Paragraphs are then sent to the concerned Administrative Department/ Head of Department, with a copy to the Finance Department, for verification and acceptance of facts within six weeks. If the final reply is not sent within the prescribed time of six weeks or if the reply given is found to be inadequate, the Draft Audit Paragraphs are incorporated in the Report of the C&AG on the basis of facts available. It is therefore imperative for the Administrative Departments/ Heads of Departments to ensure that reply to Draft Audit Notes/ Draft Audit Paragraphs are sent to the Accountant General (Audit) with full facts and figures with a sense of urgency within the prescribed time of six weeks under intimation to the Finance Department. In exceptional cases, where compliance is not possible within the period of six weeks, it is necessary that the Department of Government/ Heads of Department should get in touch with the Accountant General and report the position with the available facts in the shape of an interim reply.

It should be ensured that while sending replies to Draft Audit Notes/ Draft Audit Paragraphs, the Financial Adviser/ Senior Financial Adviser of the Department is consulted irrespective of whether the objections raised fall within the Delegated Financial Powers or otherwise, so that the Financial Adviser/ Senior Financial Adviser will be able to render necessary assistance in framing the reply. The final reply to the Draft Audit Note/ Paragraphs should invariably be shown to them before it is sent to Audit.

The comments on the Draft Audit Note/ Paragraphs should be normally communicated under the signature of the Secretary of the concerned Department or otherwise it should be indicated in the forwarding letter that the comments have the approval of the Secretary of the Department. Copies thereof should be sent to the Finance Department for reference. Facts coming to the notice of the Department after the Draft Paragraphs have been finalised by Audit, should also be transmitted to Audit under intimation to the Finance Department for posting the Public Accounts Committee with up-to-date information at the time the Audit Paragraphs are taken-up for examination by the Committee, at a later stage.

Every Administrative Department/ Head of Department should maintain a Control Register to watch the receipt and disposal of Draft Notes/ Paragraphs. Proper co-ordination should be maintained in all matters relating to Audit Paragraphs and attempt should be made as far as possible to use the facility of consultation with the Audit Officer in order to reduce the Draft Audit Paragraphs or objections at the very outset.

On receipt of copies of reply to Draft Audit Notes/ Paragraphs from the Accountant General pertaining to different Departments, the following action should be taken in the Finance Department-

- (i) A Control Register containing particulars of Draft Audit Notes/ Paragraphs pertaining to each Department should be maintained to watch the progress of action taken by the concerned Department.
- (ii) Finance Department should associate itself closely with the examination of the Draft Audit Notes/ Paragraphs and give necessary guidance to the Administrative Departments by pointing out to them whether the reply adequately covers the points raised in the Audit Paragraphs and what further remedial measures, if any, are considered necessary.
- (iii) Cases of delay in the processing of Draft Audit Notes/ Paragraphs should be brought to the notice of the Secretary of the Administrative Department by the Finance Department.

10.3 Accounts and Report of the Comptroller and Auditor General

The Finance Accounts and the Report thereon together with the Appropriation Accounts and the Report thereon collectively constitute the 'Accounts'. These 'Accounts' along with Report of the Comptroller and Auditor General are laid before the Assembly under Article 151(2) of the Constitution. The Finance Accounts and the Report are submitted to the State Government for presentation to the Assembly. The list of Officers who are to be supplied with copies of the Appropriation Accounts and Audit Reports and the Finance Accounts is given in **Appendix F**.

10.4 Procedure in respect of irregularities

The Administrative Department, on hearing of a financial irregularity, will call for a report from the Head of the Department concerned and after such enquiry as is necessary, will record the findings. The orders passed, whether involving disciplinary action, or the issue of general instructions to prevent future misconduct or misunderstanding, or otherwise, will be issued with the concurrence of the Finance Department and a copy will be sent to the Accountant General (A and E), Assam who is free to indicate whether he considers the action adequate or not and to comment on the matter in his report in the Appropriation Accounts. In the case of officers under the control of the Central Government, a report of the orders passed will simultaneously be made to the Ministry of Finance of the Government of India.

The Accountant General, Assam will record in his report, cases of losses, writes-off or any nugatory expenditure, his references to individual matters being restricted to cases of real importance. Where a Department has rectified an irregularity to the reasonable satisfaction of Audit, such cases will ordinarily not appear in his

report. It will, therefore, be to the advantage of the Departments concerned to expedite the disposal of audit queries. The same principle will apply in regard to cases of irregularities referred to the Finance Department, but the requisite sanction of the Finance Department will ordinarily mean that the case is omitted from the Report unless the action taken is either illegal and/ or evidently mala fide or contrary to vital interest of the State and in circumstances where the matter is of such importance that the Accountant General will consider himself justified in bringing it to notice in his Report.

10.5 Assam Fiscal Responsibility and Budget Management Act

The Assam Fiscal Responsibility and Budget Management Act was introduced by the State Government during 2005 to provide for the responsibility of the State Government to ensure fiscal stability, sustainability, improve efficiency and transparency in management of the public finances of the State, enhance the availability of resources by achieving sufficient revenue surplus, reduce fiscal deficit and remove the impediments to effective conduct of fiscal policy and prudent debt management for improving the social and physical infrastructure and human development in the State. A copy of the Act and amendment thereof is placed at **Annexure 10.1** of this Chapter.

Monitoring the progress of Revenue and Expenditure

Monitoring the progress of Revenue

11.1 Duties of Collecting and Controlling Officers

It is the duty of Collecting Officers to see that all income claimable is claimed, realised and credited into the Government account. The Controlling Officers will supervise the proceedings of Collecting Officers, will satisfy himself, by inspection or otherwise, that claims to revenue are made when due, and will see by comparison of returns submitted by Collecting Officers with statements of treasury/ Bank credits furnished by them that the collections are properly credited in the Government accounts. The Controlling Officers shall pay special attention to prompt collection of revenue demands and ensure that arrear demands are kept as low as possible.

11.2 Revenue Returns

The Returns of Revenue will be submitted by Collecting Officers through the prescribed channel, if any, to the Controlling Officers. The return will be submitted monthly by the 3rd of the following month in **Form G** unless the Finance Department otherwise directs.

The Accountant General (A and E), Assam will furnish to the Controlling Officers monthly statements showing the amounts credited in each district under the several Heads as well as transfer adjustments. The Controlling Officers will be responsible for verification of the figures contained in the returns submitted by the Collecting Officers and the Accountant General (A and E) and their reconciliation as well as correction of wrong credits in account in consultation with the Treasury Officers and the Accountant General (A and E). Credit claimed but not found in accounts should be immediately enquired into and steps taken for correction in accounts if credited under a wrong Head.

Note—It is essential for speedy reconciliation that Challans remitting money into the Bank through the Treasury should bear full and correct accounts classification.

The returns of Collecting Officers must not, save where expressly provided, be made up from the Treasury returns. Where departmental registers are not maintained under the departmental rules, the Heads of Offices must make their own arrangements within the office to ensure the report of receipts. When the returns have been completed, they may be compared with Treasury Registers under the order of the Head of the Office or Sub-divisional Officer.

Collecting Officers should be careful to see that the figures reported are those actually credited during the preceding months. If a mistake in classification is discovered before the submission of the return, it may be amended, the Treasury Officers being informed accordingly. If the return has been submitted, the correction should be made by means of a foot-note to the next return, clearly explaining the mistake and the Treasury Officers should be advised accordingly. All errors in classification are required to be reported by the Treasury Officers to the Accountant General (A and E), Assam.

11.3 Monitoring of Central Revenues

The credit of amount by the Reserve Bank of India on account of share of Central taxes and receipts of other funds from Government of India will be monitored by the Finance Department and compared with the figures as indicated in sanction letters issued by the Ministry of Finance, Government of India.

Monitoring the progress of Expenditure

11.4 Procedure for Controlling Officers

When Grants have been communicated and distributed among the Disbursing Officers, the Controlling Officers will open and maintain a register in **Form F**, showing the sums allotted to each officer to whom he distributes budget allocation, including his own office, by Sub Head of Appropriation or any subdivision thereof under each Sub Head of the accounts, and note therein the additions and reductions made by Supplementary Grants or Re-Appropriations. The Controlling Officers will maintain an account of the total Grant for each Minor Head, Sub Head and Detailed Head in a register kept in **Form E**.

11.5 Procedure for Disbursing Officers

Disbursing Officers will maintain simple records showing -

- (i) the Grant allotted to them under each Minor or Sub Head or section of the accounts;
- (ii) additions made to such allotments;
- (iii) the date and number of the order sanctioning such additions;
- (iv) reduction made from such allotments by redistribution or Re-Appropriation;
- (v) the date and number of the order sanctioning such reduction.

If the Controlling Officers desire a particular watch to be kept on expenditure against any Detailed Head or heads of Budget, he may, in distributing supply, break up

the Sub Head into as many Detailed Heads as are necessary according to the nomenclature of these Heads. In the absence of definite restriction, officers to whom budget allocation is distributed have full power to appropriate the sums allotted within the Sub Head of Appropriation. Re-Appropriation proposed and approved by the competent authority in accordance with the instructions in **Chapter 9** will invariably be noted in the register of the authorities concerned, and also any additions or reductions or Re-Appropriation ordered by higher authority.

11.6 Register of Expenditure

On receipt of the intimation of budget allocation from the Controlling Officers, Disbursing Officers will open registers of expenditure under each Minor Head or Sub Head, if any. This register will be maintained as per **Form B**. They will enter the appropriation made for each Detailed Head under the Sub Head of appropriation, as intimated, or any secondary sub-division thereof. Any expenditure which does not fall under one of these Heads must necessarily be expenditure which was not contemplated in the Budget, and should not be incurred without special orders.

11.7 Presentation of bill and bill extract at the Treasury

When a Bill is presented to the Treasury in respect of any expenditure, the complete accounts classification i.e. the Major, Sub-Major, Minor, Sub Head, Sub-Sub Head, Detailed Head and the Sub-Detailed Head of the Budget, as required in the prescribed bill form, must be shown on the face of the Bill.

A Bill Extract Slip (As per prescribed **Form A**) will be presented with the Bill at the Treasury, showing the Major, Minor, Sub Head and Detailed Head of the Budget. It will be returned, stamped 'paid' with the Treasury seal and bearing the number and date of the Treasury voucher. The number and date of the Treasury, with the amount of the Bill, will then be entered in the appropriate column of the register opened in the **Form B**.

11.8 Return of Expenditure

At the end of the month, the column of the register will be totalled and return in the same **Form B** prepared, which will be forwarded to the Controlling Officers with the Bill Extracts by the 3rd of the following month. Disbursing Officers must be careful to see that the return includes all vouchers and only those drawn at the Treasury within the month to which it relates and that there is a Bill Extract Slip for every entry in the return. If there has been no expenditure, the Disbursing Officers will submit "nil" return.

When the allotment under any Sub Head of Appropriation is altered, the amounts noted in the register under the Detailed Head must be amended accordingly

and the allotment for the Sub Head of Appropriation shown in the return must agree with the allotment and the total of the Appropriations for Detailed Heads in the register.

If an error in classification is discovered before the return is submitted, the return will be corrected and the Treasury Officer informed accordingly. If the return has been submitted, the mistake will be corrected by an explanatory foot-note in the next return, an intimation being sent to the Treasury.

11.9 Receipt of return in the Controlling Office

The submission of returns in the **Form B** will be watched by Controlling Officers by means of a broadsheet as given in **Form C**. The receipt of returns must be scrupulously watched, as the accuracy of the Controlling Officer's accounts will depend upon their completeness and if necessary, a subsidiary broadsheet should be kept to watch them. Reminders should be sent if returns are not received by the 7th of the month. On receipt of the returns the Controlling Officer will examine them carefully to see -

- (a) That the account classification has been correctly given (this will appear from the Detailed Head shown on the Bill Extract Slip);
- (b) That the appropriation and available balances agree with the ledger of the Controlling Officer;
- (c) That the expenditure is within the appropriation and that this is not likely to be exceeded;
- (d) That the returns have been signed by an appropriate Officer;
- (e) That the extracts have been stamped with the Treasury and cover all entries.

11.10 Controlling Officer's Statement of expenditure

After examination, the Controlling Officers will consolidate the returns received from Disbursing Officers in **Form D**.

- (a) The Controlling Officers will not include transfer adjustments or the expenditure debited through current accounts in his statement in the **Form D**. The column 'Add Adjustments' noted by the Accountant General (A and E), Assam in the statement in the aforesaid Form will be left blank by the Controlling Officers when submitting it to the Accountant General (A and E), Assam. The Accountant General (A and E), Assam will fill in that column in

the statement and will at the same time communicate to each Disbursing Officer concerned, the figures under that column for inclusion in latter's accounts. The Disbursing Officers will not include such amounts in the body of their statement which is intended to show cash expenditure only but will include when so communicated by the Accountant General (A and E), Assam in the progressive total (Total from 1st April) of the statements, the fact being explained in a foot-note to the following effect:

"The progressive total includes Rs.....for adjustment communicated by the Accountant General (A and E) in his letter No.... dated the....".

- (b) Recoveries of charges drawn from the Treasury in the same year are adjusted by the Accountant General (A and E), Assam by reduction of expenditure under the Head previously over charged and recoveries of over payments in previous years are credited to revenue. Disbursing Officers should, therefore, show the former class of recoveries as minus entries in **Form A** under the Heads concerned quoting the number and dates of vouchers or Challans.
- (c) The figures under 'Salaries of Officers' and 'Salaries of Establishment' and allowances drawn with salaries and under 'Grant-in-aid' or 'Scholarship' of the Education Department should be obtained by the Controlling Officer from the Office of the Accountant General (A and E), ordinarily by sending a clerk to that office at the beginning of the month following that in which the accounts are compiled in the Accountant General (A and E)'s office on a date to be mutually arranged; and the total expenditure under each Sub-Minor and Major Head completed.

For the comparison of those figures as referred to in paragraph (c) above with the departmental figures, the Controlling Officer should also obtain from Disbursing Officers, the total approximate expenditure under these Heads and bring any substantial variation to the notice of the Accountant General (A and E), Assam. The Disbursing Officers should maintain a register in which pay bills should be noted as soon as they are drawn, to facilitate their sending in the pay heads figures to the Controlling Officers.

Note—All fixed allowances, whether compensatory or not, including Conveyance Allowances and Fixed Travelling allowances are ordinarily drawn along with pay, but the allowances specified in Appendices B and C to the Assam Contingency Manual and falling under the Sub Head of appropriation "Allowances, honoraria etc.", are drawn on Contingent Bills.

11.11 Controlling Officer's consolidated account

- (a) The Controlling Officers will then transfer the figures in **Form D** to a consolidated account under the Minor Head or Sub Head in **Form E**,

adding the figures obtained from the Accountant General (A and E), Assam under 'Salaries of Officers', 'Salaries of Establishment' etc. A copy of the statement in **Form A and Form D** will be sent to the Accountant General (A and E) and the Controlling Officer will be jointly responsible for reconciling discrepancies. In order to expedite such reconciliation, the Controlling Officer will also forward to the Accountant General (A and E) the returns received from Disbursing Officers with the statement in the **Form D**. This return should reach the Accountant General not later than the 25th of the month following that to which the expenditure relates.

- (b) In view of the very considerable work involved in a complete reconciliation of the two sets of figures and also in pursuance of the instructions issued by the Comptroller and Auditor General to the effect that the reconciliation of discrepancies should not be more minute than is necessary to fulfil the two fold objects namely, the enhancement of the accuracy of the accounts maintained in the accounts office and the correction of the departmental accounts to an extent sufficient to ensure adequate financial control; it has been decided that petty differences below Rs. 20/-, for a Sub Head in the monthly expenditure and a difference of 5 per cent of the figure shown in the accounts maintained in the accounts office in the progressive expenditure for the year under a Sub Head may be disregarded. In such case, the Controlling Officer will accept the figures given by Accountant General (A and E).

Note— The Government has adopted revised procedure regarding control of expenditure and verification of actuals with those booked in the office of Accountant General (A and E) by issuing orders from time to time which have been embodied in the **Annexure 11.1**.

11.12 Procedure in the Works Department

The procedure described above applies mutatis mutandis to the Works Department also but in the case of works expenditure, the Divisional Officer submits to the Chief Engineer a statement of the works of all Heads showing the allotment, expenditure, the progress of works and the un-allotted Grant at his disposal.

11.13 Procedure in the Forest Department

The Divisional Forest Officer should submit a copy of the classified abstract of expenditure submitted to audit and also a statement giving the information regarding (a) Head of Service, (b) Divisional allotment, (c) Expenditure to date and (d) Remarks as regards prospects of spending, for comparison with the figures of expenditure furnished by the Accountant General (A and E) to the Principal Chief Conservator every month.

The Principal Chief Conservator submits his Revised Estimates to the Government by the 10th of November of the year.

11.14 Watch over expenditure on important items

The Controlling Officer will also maintain a separate watch over expenditure incurred from time to time on important but occasional items such as purchase of arms, purchase of uniforms, annual contributions, dietary charges in jails etc. It is necessary to maintain this watch since the expenditure may only occur once or twice a year, and will not be repeated every month. He will decide for himself what method he will use to watch such expenditure. He may distribute the Grant and order Disbursing Officers to keep him advised as to the progress of expenditure in a separate report in addition to the monthly returns (unless the expenditure is met by book adjustments). In either case, he should issue orders on the point when distributing Grants at the beginning of the year, and should see that arrangements are made to inform him as to the incurring of liabilities apart from actual expenditure.

11.15 Control of expenditure

The Disbursing Officer is primarily responsible for the expenditure incurred against Grants allotted to him under the Sub Head or Detailed Head of Appropriations and he should not allow the expenditure to exceed Appropriation for a Sub Head of Appropriation or any subdivision thereof or for a Detailed Head. If Re-Appropriation is permissible and if he can suggest a Re-Appropriation from the Grant allotted to him under some other primary unit, he should do so as soon as it appears likely that the Grant under a particular Head will be exceeded during the year. If Re-Appropriation is not permissible and if he cannot suggest Re-Appropriation, he must either avoid an excess or give his Controlling Officer the earliest possible intimation why an excess cannot be avoided. He must, however, remember that amount of undisputed claims due from Government must not be withheld on the ground of the lack of appropriation. A breach of the rule lies in the undertaking of liability for expenditure without appropriation of available funds and not in the actual payment. In this respect, he should pay prompt attention to warnings received from the Controlling Officer.

The Controlling Officer is required to supervise the expenditure of officers subordinate to him, and in particular, to see that steps are taken to provide funds when the appropriation is likely to be exceeded. When this occurs, or when he receives an application for funds from a subordinate officer, he should—

- (a) first see if he can provide for the requirement by redistribution of funds allotted to other Disbursing Officers;
- (b) if no redistribution is possible within his powers, report to the Administrative Department of Government suggesting a Re-Appropriation if possible.

The Controlling Officer is responsible for ensuring that the control of expenditure in his Department is adequate. When the Controlling Officer and the Administrative Department are both unable to provide for requirements by Re-Appropriation within their powers, the Administrative Department should apply to the Finance Department, suggesting a Re-Appropriation, if possible.

11.16 Finance Department's control

- (I) For the purpose of facilitating the watch over progress of expenditure and the provision of additional funds when necessary, a statement in the 'Form O' in duplicate should be submitted twice a year to reach the Finance Department, once by the 25th November and again by the 1st January at the latest. The first statement should be based on the previous 7 months' actuals and the second on 8 months' actual, specifying the reasons for anticipated savings and excesses of expenditure over the sanctioned Budget Grant under each Head. The expenditure under pay heads and the actual requirements for the remaining part of the year should also be included in the statement giving reasons for saving or excess over normal expenditure. The Finance Department will not consider any proposal for additional appropriation received after the 1st February unless it can be met by Re-Appropriations. The statements for Voted and Charged Expenditure should be submitted separately in each case.

- (II) The Controlling Officer should in their turn arrange to obtain similar statement from the Disbursing Officers under them, as to enable them to prepare the statements to be submitted to the Government. For the purpose of filling in Column 6 of the above statement accurately, a monthly statement in **Form M** which should be progressive and gives the position of outstanding liabilities up to the month to which the statement relates should be obtained by each Controlling Authority. This liability statement should be maintained in addition to a monthly statement of actual expenditure incurred in **Form N**.

11.17 Surrender of Savings

During the second half of the financial year; it is essential for the Finance Department to know as to what extent, the sanctioned Budget Grants (Voted and Charged) will be insufficient or in excess for the expenditure of the year. This is necessary for two purposes- Firstly, when there is an excess under any Major Head, it must be met from Re-Appropriation of savings from elsewhere within the same Grant in pursuance of the principle that unanticipated expenditure should be met from savings within the same Grant. Wherever this is not possible, Supplementary Demand needs to

be presented to the Assembly after regularising the excess expenditure to the extent of ascertained savings. Secondly, the information is necessary for the preparation of the Revised Estimates of expenditure.

Statement of Savings- To secure the aforesaid objectives, a statement of anticipated savings in expenditure shall be submitted by all Controlling Officers so as to reach the Finance (Budget) Department not later than 15th February of each year. The procedure for preparing the Statement and its importance is explained below-

The Department or the Drawing and Disbursing officer may find in the course of year that the expenditure under a particular Detailed Head is likely to be less than the provision made in the Budget. The savings may be due to one or more of the following reasons-

- i. actual postponement of expenditure;
- ii. real savings due to economy;
- iii. normal savings due to original over-estimating or usual administrative causes.

As a rule, these savings should in no circumstances be used for Re-Appropriation to meet new items of expenditure without Finance Department's concurrence.

The Savings anticipated by the Drawing and Disbursing Officer should be reported in **Form P** not later than the 15th January to the Controlling Officer, who should proceed to deal with the savings as follows-

- i. He should in the first place examine the allotment given to other Disbursing Officers under the same Detailed Head within the same unit of appropriation and transfer to the Disbursing Officer who requires an additional allotment of such sums as can be permanently or temporarily spared. Since appropriation audit will ordinarily be conducted against total allotment for a unit, there is no question of Re-Appropriation in the technical sense of the word. The process amounts to nothing more than redistribution, which the Controlling Officer can ordinarily effect without reference to any other authority.
- ii. Should he find such redistribution impossible, he should examine the allotment against other Detailed Heads within the primary units of appropriation, with the object of discovering probable savings and effecting a transfer. Where such redistribution is possible, he should, if he has been invested with the necessary powers, carry it out. Otherwise, he should obtain the sanction of the competent authority.
- iii. If provision of funds within the primary unit proves to be impossible, an examination of the whole Grant or portion of the Grant with which he is concerned should be undertaken to see whether there are likely savings under any of the other units of appropriation, which can be utilised. If so, he should proceed as indicated in clause (ii) above.

Where, after an examination of the savings and excesses in the manner described above, a Controlling Officer reasonably anticipates savings to accrue in the Grant administered by him, he should communicate to the Finance Department not later than 15th February of each year for surrender of anticipated savings occurring under various units of appropriation to the Government. It is important that the Controlling Officer surrenders to the Government all anticipated savings immediately when they are foreseen without waiting till the end of the year and that he should not hold any savings in reserve for possible future excesses.

It is contrary to the interest of the State that money is spent in an ill-considered manner merely because it is available and that the lapse of a Grant can be avoided. In the public interest, it is essential that Grants that cannot be properly utilised are surrendered without delay. The existence of likely savings should not be seen as an opportunity for introducing fresh items of expenditure, which might wait till the next year. A rush of expenditure particularly in the closing months of the financial year will ordinarily be regarded as breach of financial regularity.

On receipt of the Statements of anticipated savings proposed to be surrendered to the Government, the Administrative Finance Department will issue orders withdrawing the surrendered provision. This will have the effect of reducing the allotment at the disposal of the departmental officers by the surrendered amount, as accepted by the Administrative Finance Department. A copy of the order of the Administrative Finance Department accepting the surrender should be forwarded to the Accountant General and the Head of Department concerned. The latter will forward a copy of the order of withdrawal of provision to the Controlling Officer for information and distribution wherever necessary, of the surrendered amounts, among the subordinate officers for reduction of the allotment at the disposal of the latter.

If the necessity for Re-Appropriation from any surrendered amount, which has been formally withdrawn by the Administrative Department, actually arises, then, in special circumstances, such Re-Appropriation should be effected not by operating on the Sub Head affected by the surrender but by cancelling or modifying, as the case may be, the original order of acceptance of surrender and re-appropriating thereafter, from the proper units, the amounts thus released to the units concerned.

11.18 Accountant General's statement of probable expenditure under Pay Head

The Accountant General (A and E) prepares a statement of probable savings and excesses under Pay Heads with reference to known actuals and furnishes to the Finance Department towards the end of January to enable them to check the figures concerned in the estimates of savings and excesses as received from the Controlling Officers.

11.19 Control of Agency expenditure

The progress of expenditure will be watched by the method prescribed above, *mutatis mutandis*. Statements of savings and excesses in the actual expenditure as compared with the Budget Grant under Central Heads administered by the Government of Assam as agent of the Central Government should be submitted with explanations for variation to the Government of India in the Department concerned on the dates prescribed by them.

Miscellaneous

12.1 Fixation of Ceiling and release of funds

The State Government adopted a system of release of funds through “**Letter of Credit**” (LOC) system which subsequently was renamed as “**Fixation of Ceiling**” (FOC). The system of Letter of Credit was introduced in 1972 to ensure strict discipline in financial matters and also to regulate the cash flows and avoid any Ways and Means problem. Since then, the system has been continuing. Its purpose is two fold i.e. to see that the Departments do not incur expenditure in excess under the authorised provisions and that the Government cash flow position is kept balanced all through the year and the expenditure at any time does not exceed the inflow of the receipts as far as practicable.

Under this procedure, the drawal of money after the Budget is passed is regulated by issue of allotment of funds through ‘Ceiling’ to the Secretary of the Administrative Department on the basis of the demand submitted by the Administrative Department to the Finance Department. As per procedure given below, the Secretaries in turn redistribute the funds to the Heads of Department through office heads under him with intimation to the concerned Treasury Officer. The last date of validity of the Ceiling for drawal of funds by the Drawing and Disbursing Officers is normally indicated by the Finance Department and this can be extended only by Finance (Budget) Department.

The following procedure is to be followed for submission of demand for issuance of Ceiling-

- (i) For Non-Plan Ceiling- the Department will submit their proposal directly to the Finance (Budget) Department;
- (ii) For Central Sector Schemes, Centrally Sponsored Schemes and Grants under the Award of Finance Commission- the Department will submit their proposal to the Director, Finance (Economic Affairs) Department. Finance (Budget) Department will issue Ceiling only on the recommendation of Finance (EA) Department;
- (iii) For Plan Ceiling- the Department will submit proposal to Planning and Development Department;
- (iv) For Tribal Sub-Plan and Scheduled Caste Component Plan Ceiling- the Department will submit their proposal to WPT&BC Department. WPT&BC Department, after necessary verification, will recommend release of funds to Planning and Development Department.

- (v) Finance Department will issue Ceiling in respect of (iii) and (iv) above as recommended by the Planning and Development Department.

A copy of the two Office Memorandum listing out the procedure to be followed relating to control of financial expenditure and issue of Letter of Credit and maintenance of LOC Register by the Administrative Departments and Heads of Departments is given at **Annexure 12.1 and 12.2** respectively. Further, additional instruction regarding drawal of funds against Ceiling along with revised formats for streamlining the procedure was issued by Finance (Budget) Department through an Office Memorandum a copy of which is placed at **Annexure 12.3**.

For implementation of the Comprehensive Treasury Management and Information System (CTMIS) in Government transactions, new formats for allotment of funds under Budget Grant and also for demands and distribution of funds under Ceiling by Administrative Department to the Drawing and Disbursing Officers were introduced vide **Form C-I, C-II and C-IV** placed with **Annexure 12.4**.

The Administrative Department will issue budget allocation for all the Drawing and Disbursing Officers (DDOs) with copy to all Treasury Officers and Finance (Budget) Department in a single consolidated letter and not in piecemeal manner. The Drawing and Disbursing Officers are required to submit the Bills within the authorisation received from their Controlling Officers. The Treasury Officer, on receipt of Bills from a Drawing and Disbursing Officer, will ensure that no Bill is passed by him if it exceeds authorisation given to a DDO under Comprehensive Treasury Management Information System (CTMIS). The treasury will not process such bills which are not within the authorisation.

12.2 Delegation of Financial Rules and Procedure for Sanction

'Delegation of Financial Powers Rules, 1999 is amended from time to time to take its present form. Under these rules, detailed provisions have been made to ensure that in spite of the sanctions accorded under delegation, no expenditure can be incurred unless funds to cover the charge during the year have been provided. Hence, when applying for sanction of a competent authority to any expenditure, it should invariably be specified how it is proposed to be met. The detailed Rules, as amended up to date, are placed at **Annexure 12.5**.

12.3 Drawing and Disbursing Officer

The Drawing and Disbursing Officer (DDO) means a Head of Office and also any other Officer so designated by Finance Department of the State Government to draw Bills and make payments on behalf of the State Government. The term shall also

include a Head of Department where he himself discharges such function. The Duties of DDOs are spelt out in **Annexure 12.6**.

12.4 Drawal of Contingency Bill

Contingent charges are also distinguished according to the methods by which they may be drawn. There are four classes of Bills, for charges of different nature, as follows-

- (a) Where a particular kind of expenditure is incidental to the carrying on of an office and is not susceptible of detailed description or of calculation of requirements save by comparison with former expenditure, a Lump sum is allotted annually by the Government by way of contract with the officer concerned, within which expenditure may be incurred without any check save on the budget provision, and on the correctness of the classification. There are contract contingencies. Such other items of contingencies are also treated as "Contract" as may be specially declared to be so by the Government.
- (b) Where expenditure is incurred in accordance with fixed scales or special instructions laid down by the Government or other competent authority or there is otherwise guarantee of the fairness of rates at which expenditure may be incurred for particular purposes, the only further check required is that all the vouchers, or acquaintance for payment, required by rule, should be supplied. Those are termed 'Regular Contingencies'.
- (c) Where expenditure cannot be incurred without the sanction of Government or of a particular authority previously obtained, the sanction must be quoted on the bill, besides the production of the acquaintance. These are termed 'Special Contingencies'.
- (d) Where the charges have necessarily to be incurred for the ordinary activities of Government, but the rates vary too much for any scale to be laid down, it is usually provided that the countersignature of a superior officer must be obtained as a guarantee that the rates are reasonable. In some cases this countersignature must be obtained before payment, but usually control takes the form of countersignature on a monthly detailed bill submitted to the Audit Office after payment has actually been made. These are termed 'Countersigned Contingencies'.

12.5 Drawal of Abstract Contingency Bill (AC Bill)

Money required for 'Countersigned Contingencies' should be drawn from the Treasury on detailed Bills in Contingency Rules, Form No. 6. Assam Schedule III – Form No.33 (New), countersigned before payment, but where previous countersignature would cause inconvenience, Abstract Bill in Contingency Rules, Form No. 7, Assam Schedule III, Form No. 30 (New), may be cashed, except in the case of

items which require countersignature before payment. When Abstract Bill have been cashed, detailed bills in Contingency Rule Form No. 8, Assam Schedule III, Form No. 31 (New), should be forwarded to the Controlling Officer by the 2nd of the following month.

Treasury Officer should see that no payment is made after the 10th of a month on any Abstract Contingency bill for Countersigned Contingencies unless a certificate in the following form is duly filled in and signed by the Drawing Officer- "Certified that all detailed bills for sums drawn on Abstract Bills in previous months (except those noted below which have been refunded into the Treasury) have been forwarded to the Controlling Officer for signature on or before the 10th of the month".

In the case of these Charges the details required for the purpose of audit such as number or quantity of articles purchased, the rate and amount of each item working up to the total of the sub-voucher, should be furnished in the Bill, vide rule 37. The Controlling Officer will forward the sub-vouchers in excess of Rs.1000/- to the Accountant General's office for audit. Controlling Officers shall dispatch all detailed bills so as to reach the Accountant General's office not later than the 25th of the month following that to which they relate.

12.6 Submission of Detailed Countersigned Contingency Bill (DCC Bill)

From the monthly total of the contingent register, the monthly detailed Bill, in the case of countersigned contingent charges, will be prepared in Contingency Rule, Form No.8 headed not payable in the Treasury and showing the monthly total of each column, with description of each charge requiring explanation; the numbers of the sub-vouchers will be entered against each item; at the foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, the sub-vouchers included in each and the amount charged in the bill must be agreed with the amount actually drawn from the Treasury within the month. Full details of all expenditure should be furnished. If, however, the sub-vouchers for more than Rs.1000/- contain the details, they need not be repeated in the bill. It will be signed by the head of the office and submitted to the Controlling Officer for countersignature and transmission to the Accountant General. For submission of proposal for drawal of fund in AC Bill and subsequently submission of DCC Bill, some instructions have been issued by the Finance Department which are placed at **Annexure 12.7**.

12.7 Zero-based budgeting

Zero-based budgeting is an approach to planning and decision-making which reverses the working process of traditional budgeting. In traditional incremental budgeting, departmental officers justify only variances versus past years, based on the assumption that the "baseline" is automatically approved. By contrast, in zero-based budgeting, every line item of the budget must be approved, rather than only changes

during the review process and no reference is made to the previous level of expenditure. Zero-based budgeting requires the budget request be re-evaluated thoroughly, starting from the zero-base. This process is independent on whether the total budget or specific line items are increasing or decreasing. Zero based budgeting also refers to the identification of a task or tasks and then funding resources to complete the task independent of current resources.

Advantages

1. Efficient allocation of resources, as it is based on needs and benefits rather than history.
2. Drives officers to find cost effective ways to improve operations.
3. Detects inflated budgets.
4. Increases staff motivation by providing greater initiative and responsibility in decision-making.
5. Increases communication and coordination within the organisation.
6. Identifies and eliminates wasteful and obsolete expenses.
7. Identifies opportunities for outsourcing.
8. It helps in identifying areas of wasteful expenditure and, if desired, it can also be used for suggesting alternative courses of action.

Disadvantages

1. More time-consuming than incremental budgeting.
2. Justifying every line item can be problematic for Departments with intangible outputs.
3. Requires specific training, due to increased complexity vs. incremental budgeting.

12.8 Gender Responsive Budget

Concept and Definition of Gender Budgeting

Before discussing Gender Budgeting, we need to understand what gender is, and the difference between gender and sex. Gender is the culturally and socially constructed roles, responsibilities, privileges, relations and expectations of women and men, boys and girls. The Government needs to think about both gender and sex when making policies and allocating Budgets to implement the policies. In respect of sex, the Government needs to ensure that policies and programmes are available and adequately financed to address the different biological needs of women and men, including childbearing for women. In respect of gender, Government needs to have a vision of the type of roles, responsibilities, and relationships that it wants to see in the country for women and men, girls and boys, and design, fund and implement policies and programmes to move towards this goal.

A gender-responsive budget is a budget that acknowledges the gender patterns in society and allocates money to implement policies and programmes that will change these patterns in a way that moves towards a more gender equal society. Gender budget initiatives are exercises that aim to move the country in the direction of a Gender responsive budget.

The budget is the most important policy instrument of the Government because no other policy will work without money. As such, the Government budget can be a powerful tool in transforming our society. Women and girls are also individuals in their own right and their socio-economic development sets the foundation for sustainable growth of the economy and society as a whole. In addition, the Constitution of India has mandated equality for every citizen of the country as a fundamental right.

Nevertheless, the reality is that women in our society continue to face disparities in access to and control over resources. These disparities are reflected in indicators of health, nutrition, literacy, educational attainments, skill levels, occupational status among others. There are a number of gender-specific barriers which prevent women and girls from gaining access to their rightful share in the flow of public goods and services. Unless these barriers are addressed in the planning and development process, the fruits of economic growth are likely to completely bypass a significant section of the population. This, in turn, does not augur well for the future growth of the economy.

Gender Budgeting is based on the modern idea that budgeting is not simply an accounting or bookkeeping exercise. Instead, budgeting is a key part of the planning and implementation process. Thus, budgets should follow policies rather than policies being determined by budgets. And among the policies that budgets should follow, is commitment to promoting gender equality.

Gender Budgeting serves varied purposes like identifying the felt needs of women and reprioritising and/or increasing expenditure to meet these needs; supporting gender mainstreaming in macro economics; strengthening civil society participation in economic policymaking; enhancing the linkages between economic and social policy outcomes; tracking public expenditure against gender and development policy commitments and contributing to the attainment of the Millennium Development Goals (MDGs).

Guidelines for submission of information for preparation of Gender Responsive Budget

1. The selected Administrative Departments will constitute a Gender Budget Cell headed by an Officer, normally dealing with plan, policy and coordination and not below the rank of Joint Secretary.
2. The Department will prepare lists of schemes and programmes which are exclusively gender specific i.e. 100 percent of the allocation is earmarked for women in Part 'A' of the statement and at least 30% of the allocations in Part 'B' of the statement.

3. Budget Estimates for such exclusive gender specific schemes/ programmes against the relevant head of account, both under Plan and Non-Plan, may be furnished to the Finance Department in format as given in **Annexure 12.8.**
4. The above information shall be furnished to the Finance Department by the concerned Departments within seven days from finalisation of sectoral allocation of the Annual Plan submission with the State Budget as a supplement.

12.9 Outcome Budget

The Outcome Budget will be a progress card on what various Departments have done with the outlay announced in the annual Budget. It is a performance measurement tool that helps in better service delivery; decision-making; evaluating programme performance and results; communicating programme goals; and improving programme effectiveness. It measures the development outcomes of all Government programmes. It will evaluate whether the money has been spent for the purpose it was sanctioned and the outcome of the fund-usage. The Outcome Budget, however, will not necessarily include information of targets already achieved. It is a paradigm shift in Budget making with emphasis upon Outcomes and not Outlays. The idea is to make Government officials more result-oriented. It helps the Government make its budgets more cost effective, doubles up as a major device to fix accountability, and the Government manages its schemes better.

The Outcome Budget will also help gauge the effectiveness of the money spent on various heads by different Departments. It will also help ensure that programmes and schemes do not continue indefinitely from one Plan period to the next, without an independent, in-depth evaluation. The Outcome Budget is expected to ensure efficient service delivery, transparency and accountability.

For starters, all Plan and Non-Plan schemes will come under the Outcome Budget. But as the development programmes are mainly related to the Plan budget, more stress is to be given in this sector for preparation of the Outcome Budget. The Finance Department, together with the Planning and Development Department, may keep an eye on whether the desired results are being achieved vis-à-vis the money being spent on a particular scheme.

Guidelines for preparation of Outcome Budget

All Plan expenditure will come under the Outcome Budget as it is much simpler to associate expenses with the result achieved in such development programme. This will broadly deal with physical dimension of the financial budget indicating the actual physical performance of a year. For preparing the Outcome Budget, following guidelines are issued-

1. The Outcome Budget document will be prepared separately by each Department in respect of all appropriation controlled by them except those exempted from this requirement.
2. Target achieved during last 7 months of the year and the targeted performance during the next year should be indicated.
3. The Outcome Budget should be prepared in the form of a document by each Department.
4. As far as feasible, sub-targets for coverage of women and SC/ST beneficiaries under various beneficiary schemes may be separately indicated.
5. The descriptions of items should match with description shown for the different items in the expenditure budget documents. However, minor items may be clubbed to avoid cluttering up and for focusing attention of significant items.
6. When targeted Outcomes are not measurable and quantifiable, the likely benefit that will accrue may be incorporated.
7. The role of Non-Plan expenditure is supplementary and facilitative as Non-Plan expenditure is necessary to maintain the basic infrastructure without which the plan intervention is bound to fail in meeting the intended objectives. Therefore, Outcome Budget will provide Non-Plan expenditure as far as possible.
8. The Outcome Budget reflects the ultimate aims of Government policy through budgetary supports/ Tax exemption/ concessions and preferential treatment in procurement of goods and services. The Department may include a Chapter in Outcome Budget detailing such extra Budgetary measures and their impact. The Revenue forgone in promotion of certain policy objectives is defined as tax expenditure and it would be useful if the impact of this implicit expenditure is also assessed.
9. The Department may go for assessment/ scrutiny/ evaluations of the achievements against physical output and final outcomes of major flagship schemes.
10. The real value of Outcome Budget lies in its utility as a policy tool to establish effective linkage with allocation and disbursement of Public fund on the basis of measurable performances. Data should be aggregated scheme-wise, object head-wise in the case of Autonomous Institutions.
11. Demands/ Appropriations in respect of which Outcome Budget is not mandatory are- Pension, Interest Payment, Loans to employees and Repayment of Debt.

The format for preparation and submission of Outcome Budget is placed at **Annexure 12.8.**

12.10 Austerity Measures

The State Government had to face a severe financial crisis few years back. There had been an alarming increase in revenue and fiscal deficits and considerable deterioration in its ways and means position. As a part of its measures to improve its expenditure management and restrict further growth in Non-Plan, Non-developmental expenditure, the Government decided to adopt some austerity measures which were relaxed when the financial health of the State improved. A copy of a detailed circular regarding such measures is placed at **Annexure 12.9**.

12.11 Interpretations/ Clarifications

In case of any doubt, confusion or contradiction regarding the provisions of this Budget Manual, the Finance Department will be the sole authority to interpret or issue clarifications in this regard. A list of Frequently Asked Questions (FAQs) is also placed at **Annexure 12.10**.

ANNEXURES

ANNEXURE

No.	Content	Page No.
0.1	Notification of constitution of Budget Manual Committee	100
5.1	The Assam Contingency Fund Act, 1950; The Assam Contingency Fund Rules, 1950 and related Circulars	101
5.2	List of Major Head of Account with Grant Number and without Grant Number	108
5.3	List of Detailed Heads of Accounts	114
6.1	Budget Calendar	116
6.2	Budget Circular along with instruction and new Budget Forms	117
6.3	Budget Documents	132
7.1	Communication of Budget Grants	133
7.2	Communication of Vote-on-Accounts Grants	139
9.1	Financial powers for Re-Appropriation by High Court	145
10.1	The Assam Fiscal Responsibility and Budget Management Act, 2005 and amendment thereof.	146
11.1	Instructions and guidelines for reconciliation of departmental figures	155
12.1	Control of financial expenditure	159
12.2	Drawal of fund against Letter of Credit	161
12.3	Drawal of fund against Ceiling	163
12.4	Format for budget allocation/ ceiling	167
12.5	Delegation of Financial Powers Rules and Procedure for Sanction	173
12.6	Duties of DDOs	177
12.7	Submission of proposal for drawal of fund through A.C. Bill	178
12.8	Submission of Gender Responsive Budget and Outcome Budget	182
12.9	Circular on Austerity Measures	185
12.10	Frequently Asked Questions (FAQs)	193

Constitution of Budget Manual Committee

**GOVERNMENT OF ASSAM
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT**

NOTIFICATION

NO.FEA.84/2007/Pt/24

Dated Dispur, the Nov, 19, 2010.

Government of Assam is pleased to constitute a 'Committee for finalizing the updated Budget Manual', comprising the following officers.

1. Shri S.C. Das, IAS, Chairman, ASEB
2. Shri Vishal Solanki, IAS, Member
Joint Secretary,
Finance Department
3. Shri R.K. Buzarbaruah, Member
Director,
Finance (Budget) Department

The main task of the Committee will be to finalize the Updated Budget Manual prepared by Shri S.R. Shivrain, Financial Management Specialist, under Assam Governance & Public Resource Management Program, within a period of 1 month.

Sd/-
(H.S.Das)
Principal Secretary,
Finance Department,

Memo No.FEA.84/2007/Pt/24-A

Dated Dispur, the Nov 19, 2010.

Copy to:-

1. PPS to Hon'ble Chief Minister, Assam for favour of kind information of Hon'ble Chief Minister.
2. The S.O. to Chief Secretary, Assam, for favour of kind information of Chief Secretary.
3. P.S. to the Commissioner & Secretary, Finance Department, for kind information of the Commissioner & Secretary.
4. All members concerned for information and necessary action.
5. Director, Economic Affairs, Finance Department, for information.

Sd/-
(Ashish Kr. Bhutani)
Commissioner & Secretary,
Finance Department

The Assam Contingency Fund Act, 1950, Rules and related Circulars

ASSAM ACT IX OF 1950

THE ASSAM CONTINGENCY FUND ACT, 1950

(As amended)

An

Act

to establish a Contingency Fund of the State of Assam
and to provide for advances to be made out of it for the purposes of meeting
unforeseen expenditure.

Preamble	<p>Whereas it is expedient to establish a Contingency Fund of the State of Assam in the nature of an imprest to be placed at the disposal of Governor to enable advances to be made by him out of this Fund for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature by law under Articles 205 and 206 of the Constitution of India.</p> <p>It is hereby enacted as follows:-</p>
Short title, extent and commencement	<p>1. (1) This Act may be called the Assam Contingency Fund Act, 1950.</p> <p>(2) It extends to the whole of Assam.</p> <p>(3) It shall come into force from 1st April, 1950.</p>
Establishment of a Contingency Fund	<p>2. (1) A Contingency Fund in the nature of an imprest shall be established and shall be entitled the Contingency Fund of the State of Assam, hereinafter called the Contingency fund.</p>
Substituted vide the Assam Contingency Fund (Amendment) Act, 1950 (Assam Act XXV of 1950)	<p>(2) The Fund shall be held on behalf of the Governor by the Secretary to the Government of Assam in the Finance Department, and no advance shall be made out of such Fund except for the purpose of meeting unforeseen expenditure pending authorization of such expenditure by the Legislature under appropriations made by law.</p>
Amended vide the Assam Contingency Fund (Amendment) Act, 1950 (Assam Act XXV of 1950)	<p>3. Payment into the Contingency Fund.</p> <p>There shall be paid by the State Government into the Contingency Fund, a sum of Rs. 5000 lakhs out of the Revenues of the State.</p>
Amended, vide the Assam Contingency Fund (Amendment) Act, 1960 (Assam Act XX of 1960)	<p>4. Power to make rules</p> <p>For the purpose of carrying out the object of this Act, the State Government may make rules regulating all matters connected with or ancillary to the custody of the payment of moneys into and the withdrawals of moneys from the Contingency Fund of the State of Assam.</p>

S. M. LAHIRI,
Secretary to the Government of Assam,
Legislative Department

N.B. The Corpus of the Contingency Fund was augmented from time to time as shown below:-

1. Assam Act, IX of 1950	-	original corpus		Rs.	35 lakh.
2. Assam Act VI of 1953	-	augmented in 1953-54	by	Rs.	20 lakh.
3. Assam Act XXXIV of 1954	-	augmented in 1954-55	by	Rs.	20 lakh.
4. Assam Act II of 1968	-	augmented in 1967-68	by	Rs.	25 lakh.
5. Assam Act VII of 1969	-	augmented in 1969-70	by	Rs.	100 lakh.
6. Assam Act VI of 1976	-	augmented in 1976-77	by	Rs.	300 lakh.
7. Assam Act XI of 1985	-	augmented in 1985-86	by	Rs.	1000 lakh.
8. Assam Act VI of 2002	-	augmented in 2002-03	by	Rs.	3500 lakh.

Annexure 5.1(b)

**THE ASSAM CONTINGENCY FUND RULES
(as amended)**

The 14th August, 1950

No. BB. 63/50/31 (Pt.1)- In exercise of the powers conferred by the Section 4 of the Assam Contingency Fund Act, 1950 (Assam Act. IX of 1950) the Government of Assam are pleased to make the following rules:-

- (i) These rules may be called the Assam Contingency Fund Rules.
 - (ii) They will come into effect at once.
 - (iii) They extend to the whole State of Assam.
2. In these rules unless there is anything repugnant in the subject of context-
- (i) "Fund" means the Assam Contingency Fund.
 - (ii) "State" means the State of Assam.

**Amended vide,
Notification
No.BB.13/68/146
dated 14.8.1970**

3. The Fund is established in the nature of an imprest to be placed at the disposal of the Governor to enable advances to be made by him out of this Fund for the purpose of meeting unforeseen expenditure in excess of the sanctioned grant or appropriation or new service not provided in the budget (b) and there is no sufficient time for voting of the Supplementary Demand and passing of the connected Appropriation Bill, an advance from the Contingency Fund shall be obtained before incurring expenditure pending authorization of such expenditure by the Legislature by law under Articles 205 and 206 of the Constitution of India.
4. No expenditure from the Fund shall be authorised or incurred until it has been sanctioned under rule 6 below.
5. All proposals for advances from the Fund shall be made to the Finance Department in Form 'A' annexed to these rules in triplicate.
6. The Governor may make advances applied for by general or specific orders. If any advance is sanctioned, the Finance Department shall return one copy of Form 'A' to the proposing Department and send another copy to the Accountant General with the necessary entries duly filled in.

7. Advances sanctioned under rule 6 shall not be drawn in lump-sum, notwithstanding that the Finance Department may sanction a lump-sum or the Accountant General may issue an authority for the sum so sanctioned, but shall be drawn only at the time and to the extent required for actual and immediate disbursement.

8. All Bills and Vouchers for the drawal of moneys from such advance shall contain the words "Contingency Fund" prominently written in red ink at top of the Bill or Voucher. This, however, does not dispense with the necessity of furnishing the usual classification of the expenditure in the bill or voucher.

**Inserted, vide
Notification No.
BB(1)13/58/139
Dt. 3.11.1969**

8A If in any case, after the order sanctioning an advance from the Contingency Fund has been issued in accordance with rule 7 and before action is taken in accordance with rule 9, it is found that the advance sanctioned will remain wholly or partly unutilised, an application shall be made to the sanctioning authority for cancelling or modifying the sanction, as the case may be.

**Substituted vide,
Notification No.
BB.13/68/146
dt. 14.8.1970**

9. Supplementary estimates for all expenditure financed from the Contingency Fund of Assam shall be presented to the Assam Legislative Assembly at the first session meeting immediately after the advance is sanctioned.

**Inserted, vide
Notification No.
BB(1)3/67/5**

9A All advances sanctioned from the Contingency Fund to meet expenditure in excess of the provision for the service included in an Appropriation (Vote-on-Account) Act shall be resumed to the Contingency Fund as soon as the Appropriation Act in respect of the expenditure on the service for the whole year, including the excess met from the advances from the Contingency Fund, has been passed.

**Inserted, vide
Notification No.
BB(1)3/67/5**

9B. An advance obtained from the Contingency Fund of the State of Assam for expenditure on a New Service during the Vote-on-Account period for which adequate provision exists in the Appropriation Bill for the year will stand resumed to the Fund as soon as the Appropriation Act for the whole year has been passed by the Legislature and assented to by the Governor.

In all such cases the Legislature will be appraised of such advances taken from the Contingency Fund of the State in Form B annexed to these Rules.

10. As soon as such advances are authorised by the Legislature, the Accountant General shall transfer the expenditure booked against advances from the Fund to the service heads concerned, but subject, always to the conditions that (i) the sum so transferred shall in no case exceed the sum authorised by the Legislature and (ii) the sum transferred, shall not exceed the actual expenditure.

**Amended vide,
Notification No.
BB.108/51/11
Dt. 17.9.1951**

11. The existing rules framed under section 151 of the Government of India Act, 1935, and in force on the 25th day of January, 1950, regulating the custody of public moneys, the payment of moneys into and withdrawal of moneys from the Public Account and all other matters aforesaid shall apply mutatis mutandis of such matters connected with Contingency Fund of Assam in so far as such rules are not inconsistent with the provisions of the said Constitution and the said rules in their application to the aforesaid matters shall be read subject to all necessary modifications.

**Inserted, vide
Notification No.
BB(1)13/58/13
9 Dt. 3.11.1969**

12. An account of the transactions of the Fund shall be maintained by the Finance the Department in Form B annexed to these rules.

**GOVERNMENT OF ASSAM
FINANCE DEPARTMENT: BUDGET BRANCH**

No.BB.61/77/73

Dated Dispur, the 14th February, 1978

To

The Secretary to the Government of Assam of all Administrative Departments including P. W. D. (R and B)/ Flood Control/ Irrigation.

Sub:- Sanction of advances from the Contingency Fund for financing Centrally Sponsored, Central Sector and N.E.C. Schemes.

Sir,

I am directed to say that advances from the Contingency Fund are sanctioned for urgent and unforeseen cases which cannot wait till the next Session of the Assembly. In this connection your kind attention is drawn to Section 2(2) of the Assam Contingency Fund Act and Rule 3 of the Assam Contingency Fund Rules.

It has been observed that advances from the Contingency Fund are being sought for by various Departments for implementation of Centrally Sponsored, Central Sector, NEC etc. schemes without taking timely steps for providing for such requirement either at the time of preparation of Budget Estimates or even thereafter on the occasions of Supplementary Demands voted by the Assembly during the relevant year.

I am, therefore, to request you to kindly ensure that your Department take necessary steps to provide funds in the Annual Budget for the Centrally Sponsored/ Central Sector etc. schemes according to allocation made by the Sponsoring Ministry of the Central Government or through Supplementary Demand in the following Session of the Legislative Assembly after the allocation for the scheme has been received or when a new scheme is sanctioned after the Annual Budget has been already prepared.

A proposal for advance from the Contingency Fund for such Schemes should be submitted only when the fund is immediately required. Any such proposal should clearly indicate the following points, beside any other relevant points, to this Department-

- (i) Why the advance from the Contingency Fund is considered unforeseen and unavoidably necessary?
- (ii) Why regular provision in the Budget could not be made and why it cannot wait till provision is made in the Budget through Supplementary Demand or in the Following year?
- (iii) Whether there is any savings in the overall provision in the Budget Grant and whether it is not possible to meet the expenditure by way of adjustment/ re-appropriation?
- (iv) Whether funds will be eventually reimbursed by the Government of India, and if so, what is the pattern of assistance?
- (v) Whether non sanction of advance from the Contingency Fund at this stage will entail loss of Central assistance etc?

Proposals for advance from the Contingency Fund for any other scheme should also contain, mutatis mutandis, the above information. It would also be necessary for the Department to ensure that the advance granted is invariably presented before the next available session of the Assembly for regularization as required under the Rules.

H. N. DAS,
Secretary to the Government of Assam,
Finance Department

**GOVERNMENT OF ASSAM
FINANCE (EC.II) DEPARTMENT**

OFFICE MEMORANDUM

Dated Dispur, the 21st February, 1998

Sub: ADVANCE FROM CONTINGENCY FUND.

NO.FEC(II)50/95/55 : It has been noticed that many of the Administrative Department submit proposals, for sanction of advances from the Assam Contingency Fund for clearing inter alia past liabilities, which are not covered by the Assam Contingency Fund Rules.

It is therefore, once again clarified that Contingency Fund is specifically intended to be drawn only in a contingency where the following conditions are satisfied, viz:-

- (i) The expenditure is unforeseen and could not be contemplated in the Annual Budget.
- (ii) It is so emergent in nature that it cannot be deferred till provision is made by Supplementary Demand.
- (iii) It is not possible to meet the expenditure out of savings.

To reduce the volume of reference, it is requested that proposals for advance from Contingency Fund not satisfying the above requirements are not sent to the Finance Department.

S.C. Das

21.2.98

Commissioner and Secretary to the Govt. of Assam,
Finance Department

Memo No.FEC(II)50/95/55-A,

Dated Dispur, the 21st February, 1998

Copy forwarded for information and necessary action to:-

1. P.S. to Chief Secretary to the Govt. of Assam,
2. Additional Chief Secretary/ Principal Secretaries/ Commissioners and Secretaries
3. All Senior Financial Advisers/Financial Advisers
4. All Administrative Departments.
5. All Officers in Finance Department.
6. All Branches in Finance Department.

By order etc.,

Sd/-

Deputy Secretary to the Govt. of Assam,
Finance (EC. II) Department.

FORM 'A' (Ref. Contingency Fund Rule 6)

Proposal for advance from the Contingency Fund for the year.....

Major, Minor Sub and Detailed head of account.	Provision made in the current year's budget	Expenditure up to date	Additional amount required during the financial year.	Reason why the expenditure is to be treated as unforeseen and why the expenditure cannot be postponed till provision is made through Supplementary Appropriation.	Amount sanctioned by the Governor	Remarks
1	2	3	4	5	6	7

Total

**Memo No.....,dated
the.....200.....**

Submitted in triplicate to the Secretary to the Government of Assam in the Finance Department for favour of necessary action

Controlling officer or Head
of Department

An advance of Rs.....is sanctioned from the Contingency Fund for expenditure during the year.....under the head as mentioned above.

By order of Governor of Assam,
Secretary to the Government of Assam,
Finance Department

FORM 'B' (Ref. Contingency Fund Rule 9B)

Statement showing advance drawn from the Contingency Fund of the State of Assam during the "Vote on Account" period for expenditure on a "New Service" for which necessary Provision had been made in the Budget Estimates.

Particulars of Service	Name of Department	Amount of Advance from the Contingency Fund	Number and name of the Grant in which provision exists in the Budget Estimates with amount of provision	Brief reasons why the expenditure could not be deferred till the Demand for Grants were voted by the Legislature
1	2	3	4	5

FORM "B" (Ref. Contingency Fund Rule 12)

EXPENDITURE COMMITTED AND SANCTIONED OUT OF CONTINGENCY FUND

FOR THE YEAR-----

Permanent Corpus----- Rs-----

Deduct Advances not yet Recouped----- Rs-----

Balance on----- Rs -----

Sl.No.	Date of Transaction	Head of Account	No. and Date of the application for advance	Sanctioning Memo No. and Date	Amount Advanced	Balance after each transaction	Supplementary Appropriation Act providing for the additional expenditure	Sanctioned Amounts/ Advances Resumed	Initial of Officer in charge	Remarks
1	2	3	4	5	6	7	8	9	10	11

List of Major Head of Account against Grant Number

Grant No.	Major Head of Account
1	State Legislature
	2011 State Legislature
	2058 Printing & stationery
	2071 Pension & other retirement benefit
	2059 Public Works
	4217 Capital outlay on Urban Development (construction of Assembly)
2	Council of Ministers
	2013 Council of Ministers
3	Administration of Justice
	2014 Administration of Justice
	2041 Taxes on vehicles
4	Elections
	2015 Election
5	Sales Tax & Other Taxes
	2020 Sales Tax
	2045 Other Taxes & Duties
6	Land Revenue
	2029 Land Revenue
	2250 Social Service
	3475 Other Genl. Eco. Services (Land Ceiling)
7	Stamps and Registration
	2030 Stamps and Registration
8	Excise & Prohibition
	3475 Other Genl. Eco. Services
	2039 State Excise
9	Taxes on Vehicles
	2235 Social Security & Welfare
	2041 Taxes on Vehicle
	2070 Other Admn. Services-Motor Garage
	3055 Road Transport
	3056 Inland Water Transport
	4059 Capital outlay on P.W.D.
5055 Capital outlay on Road Transport	
10	Other Fiscal Service
11	Secretariat and Attached offices
	2047 Other Fiscal Services
	2052 Secretariat General Services
	2251 Sectt. Social Services
	3451 Sectt. Economic Service
	Any other grant
	4047 Capital Outlay on Fiscal Services
	Investment in Genl. Financial & Training
	5456 Institution
	7465 Loans for Genl. Financial & Trading Institution
12	District Administration
	2053 District Administration
	Other Administrative Services-Admn. of
	2070 Citizenship Act.
	2235 Social Security & Welfare (Sainik Welfare)

		2250	Social Services
		3454	Census, Survey & Statistics
13	Finance	2054	Treasury & Accounts Administration
		2071	Pension & other retirement benefit
14	Police	2055	Police
			Co-on Administrative Building-Police station,
		4059	Police out post
		4216	Co-on Police Housing (II)
15	Jails	2056	Jails
16	Printing & Stationery	2058	Printing & Stationery
17	Administrative and functional Buildings		
		2059	Public Works
		4058	Co-on Stationery & Printing
		4059	Co-on Public works
		4202	Co-on Education Art & Culture
		4210	Co-on Medical & Public Health
		4211	Co-on Family Welfare
		4225	Co-on Welfare of SC/ST/OBC
		4235	Co-on Social Security & Welfare
		4250	Co-on Social Services
		4403	Co-on Animal Husbandry
18	Other Administrative Services	2070	Fire Protection & Control
19	Vigilance Commission & Others	2070	Vigilance Commission
20	Other Administrative Services	2070	Civil Defence & Home Guards
21	Other Guest House	2070	Other Admn. Service (Guest House)
22	Administrative Training	2070	Other Admn. Services (Training)
23		2071	Pension & Other Retirement Benefits
24	Aid Materials	3606	Aid Materials
25	Miscellaneous General Services & others		
		2070	Other Admn. Services
		2075	Misc. General Services
		2235	Social Security & Welfare
26	Education (Higher)	2075	Misc. General Services (I) Education
		2202	General Education (Higher)
		2203	Technical Education
		6202	Loans for Education, Sports, Arts & Culture
27	Art & Culture	2205	Art & Culture
		2205	Art & Culture
		4202	Co-on Education & Sports etc. (Art & Culture)
28	State Archives	2205	Art & Culture (GAD)
29	Medical & Public Health	2210	Medical & P.H. (DHS)
		2211	Family Welfare
		2215	Water Supply & Sanitation

30	Water Supply & Sanitation	2215	Water Supply & Sanitation
		4215	Co-on water supply & sanitation
31	Urban Development, Town & Country Planning	2215	Water Supply & Sanitation (T & CP)
		2217	Urban Development (T&CP)
		6217	Loans for Urban Development (T &CP)
32	Housing Schemes	2216	Housing
		6216	Loans for Housing
33		2216	Housing (Residential buildings)
		4216	Co-on Housing
34	Urban Development- Municipal Admn.	2217	Urban Development (UDD)
		3054	Roads & Bridges
		6215	Loans for water supply & sanitation
		6217	Loans for Urban Development
35	Information and Publicity	2220	Information and Publicity
36	Medical & Public Health	2230	Labour & Employment
		2210	Medical & Public Health (ESI)
37	Food Storage & Were Housing	2408	Food Storage & Warehousing
		3456	Civil Supplies
		6408	Loans for Food Storage & Warehousing
38	Welfare of SC/ST & OBC	2225	Welfare of SC/ST & OBC
		4225	Co-on welfare of SC/ST etc.
39	Social Security, Welfare and Nutrition	2235	Social Welfare & Security (S.W.)
		2236	Nutrition (S.W.)
40	Sainik Welfare and others	2235	Social Security & Welfare (others)
		2250	Social Service
41	Natural Calamities	2245	Natural Calamities
42	Other Social Services	2250	Other Social Services (Haj Committee)
		2070	Other Admn. Services
		2575	Other Spl. Areas Programme
43	Co-Operation	2425	Co-Operation
		2216	Housing
		2401	Crop-Husbandry
		2403	Animal Husbandry
		2404	Dairy Development
		2405	Fisheries
		2408	Food storage & warehousing
		2851	Village & Small Industries
		2852	Industries
		3456	Civil Supplies
		4216	Co-on Housing
		4404	Co-on Dairy Development
		4405	Co-on Fisheries (II)
		4408	Co-on Food, Storage & Warehousing (II)

		4425	Co-on Co-operation
		4851	Co-on Village & Small Industries (II)
		4860	Co-on Consumer Industries (II)
		5425	Co-on other Genl. Eco. Services (II)
		6401	Loans for Crop Husbandry (II)
		6408	Loans for Food, Storage & Warehousing
		6425	Loans for Co-operation
		6851	Loans for Village & Small Industries
		6860	Loans for Consumer Industries
		7475	Loans for other Genl. Eco Services
44	North Eastern Council Scheme	2552	N.E. Areas
		4552	Co-on NEC
45	Census, Survey & Statistics	3454	Census, Survey & Statistics
46	Weights & Measures	3475	Weights & Measures
47	Trade Adviser	3475	Trade Adviser
48	Agriculture	2415	Agri. Research & Education
		2435	Other Agri. Programme
		2401	Crops Husbandry
		4401	Co-on Crop Husbandry
		6401	Loans for Crop Husbandry
49	Irrigation	2701	Major & Medium Irrigation
		2702	Minor Irrigation
		2705	Command Areas Development
		4701	Co-on Major & Medium Irrigation
		4702	Co-on Minor Irrigation
		4705	Co-on Command Areas Development
50	Other Special Area Programmes	2575	Other Spl. Areas Programme (Char Areas/ Border Areas)
51	Soil & Water Conservation	2402	Soil & Water Conservation
		2407	Plantation
		2415	Agri. Research & Education
52	Animal Husbandry	2403	Animal Husbandry
		2415	Agri. Research & Education
		4403	Co-on Animal Husbandry
53	Dairy Development	2404	Dairy Development
		2415	Agri. Research & Education
54	Fisheries	2405	Fisheries
		2415	Agri. Research & Education
		4405	Co-on Fisheries
55	Forestry & Wildlife	2406	Forestry & Wildlife
		2415	Agri. Research & Education
		4406	Co-on Forestry & Wildlife
56	Rural Development (Panchayat)	2515	Other Rural Dev. Programme
		2015	Election
		2236	Nutrition
57	Rural Development	2501	Spl. Programme for Rural Dev.

58	Industries	2852	Industries
		2852	Industries
59	Village & Small Industries Sericulture and Weaving	2851	Village & Small Industries, Handloom & Textile
		4851	Co-on Village & Small Industries-01-Sericulture
			Co-on Village & Small Industries-03-Handloom &
		4851	Textile
		6851	Loans for Village & Small Industries
60	Cottage Industries	2854	Cottage Industries
		4851	Co-on Village & Small Industries
		6851	Loans (II) Village & Small Industries
61	Power	2853	Mines & Minerals
		4853	Co-on Minor & Major Industries
62	Power (Electricity)	2801	Power (Electricity)
		2045	Other Taxes etc. II-Inspectorate of Electricity
		4801	Co-on Power Project
		6801	Loans to Power Project
63	Water Resources	2711	Water Resources
		4711	Co-on Flood Control Project
64	Road & Bridges	3054	Road & Bridges
		5054	Co-on Roads & Bridges
65	Tourism	3452	Tourism
		5452	Co-on Tourism
66	Compensation & Assignment To Local Bodies & Panchayati Raj Institutions	3604	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions
67	Horticulture	2401	Horticulture
68	Public Debt	7610	Loans to Government Servants
69	Scientific, Service & Research	2810	Non-Conventional Energy
		3425	Other Scientific Research
70	Hill Areas	2014	Hill Areas
		3451	Secretariat Economic Services (Hill Areas)
		2070	Other Administrative Services
		2029	Land Revenue
		2235	Social Security & Welfare
71	Education (Elementary, Scy. Etc.)	2202	General Education (II)
			Elementary/Secondary/SCERT/N.F. and Adult Education
72	Social Security & Welfare	2235	Social Security & Welfare
73	Urban (GDD)	2217	Urban Development (GDD)
		4217	Co-on Urban Development
		6217	Loans for Urban Development (GDD)
74	Sports & Youth Services	2204	Sports & Youth Welfare
75	Industries	2852	Industries (Information Technology)
		4859	Co-on Tele communication and Electronic

Industries

- 76 All Service Heads with in Karbi-Anglong Autonomous Dist. Council
- 77 All Service Heads with in N.C. Hills Autonomous Dist. Council
- 78 All Service Heads with in Bodoland Territorial Council

List of Major Head of Account without Grant No.

Major Head of Account

- 2051 Public Services Commission (Charged)
- 2012 Governor
- 2048 Appropriation for reduction or avoidance of debt (Charged)
- 2049 Interest Payments
- 6003 Internal debt of the State Government (Charged)
- 6004 Loans & Advances from the Central Government (Charged)

List of Detailed Heads of Accounts

- 01. Salaries-** Includes pay, allowances in all forms of officers and staff except Travel expenses (other than Leave Travel Concession). This object of classification will also be utilised for recording expenditure on emoluments and allowances of Heads of States and other High Dignitaries.
- 02. Wages-** Includes wages of labourers and of staff at present paid out of contingencies.
- 03. Travel Expenses-** Expenses on account of travel on duty including conveyance and Fixed Travelling Allowances but excluding leave Travel concession.
- 04. Office Expenses-** Includes all contingent expenditure for running an office such as furniture, postage, purchase and maintenance of the machines and equipment, liveries, hot and cold weather charges (excluding wages of staff paid from contingencies), telephones, electricity and water charges, stationary, printing of forms, purchase and maintenance of staff cars and other vehicle for office use, as distinct from vehicles for functional purposes like Ambulance Vans etc. (vide 16).
- 05. Payment for Professional and special Services-** Includes charges for legal services, consultancy fees, remuneration to examiners, investigators etc. for conducting examinations, remuneration to casual artists by the All India Radio and all other types of remuneration for professional services. It will also include payment for services rendered, supplies made by other departments such as Railway Police etc., a distinction being made in respect of supplies made, services rendered for the running of an office in which case the expenditure will be recorded under "office expenses".
- 06. Rent, Rates and Taxes/ Royalty-** Includes payment of rent for hired building Municipal rates and taxes etc. It will also include lease charges for land.
- 07. Publications-** Includes expenditure on printing of office Codes and Manuals and other documents, whether priced or non-priced but will exclude expenditure on printing of publicity material. This will also include discount to agents on sales.
- 08. Advertising, Sales and Publicity/ Expenses-** Includes commission to Agents and printing of publicity material.
- 10. Scholarships and Stipends-** Includes Scholarships and Stipends.
- 11. Hospitality Expenses/ Sumptuary Allowances etc. -** Hospitality expenses include entertainment allowance of high dignitaries etc. Expenditure on refreshments served in Inter-departmental meetings, Conference etc, will, however, be recorded under "Office Expenses".
- 12. Secret Service Expense-** Includes Secret Service Expenses.
- 13. Major Works** } Classified with reference on the classification of Major, Minor works in
14. Minor Works } CPWA Code. It will also include cost of land acquisition & structure.

- 15. Machinery and Equipment/ Tools and Plant-** Includes machinery, equipment, apparatus etc. other than those required for the running of an office (vide 4) and special tools and plant acquired for specific works.
- 16. Motor Vehicles-** Includes purchase and maintenance of transport vehicles used for functional activities, as distinct from those used for running an office, e.g. Ambulance Vans, Staff Bus etc.
- 17. Maintenance-** Expenditure on maintenance of works machinery and equipment (covered under items 13, 14 and 15). It will also include repairs incidental to maintenance.
- 18. Investment/ Loans-** Includes expenditure on Investment and Loans.
- 19. Materials and Supplies-** Includes expenditure on Materials and Supplies.
- 20. Interest/ Dividend-** Includes interest on Capital, discount on loans.
- 21. Pension/ Gratuities-** Includes donations to Service Funds and contribution to Contributory Provided Funds.
- 22. Depreciation-** Includes expenditure on Depreciations.
- 23. Inter Account Transfers-** Includes transfer to and from Reserve Funds etc., writes back from Capital to Revenues.
- 24. Writes-off/ Losses-** Includes writes-off of irrecoverable loans, Losses will include trading losses.
- 25. Suspense-** Includes suspense.
- 26. Other Charges-** A residuary head. This will also include rewards and prizes.
- 31. Grants-in-Aid General (Salary)-** Includes GIA for salary purpose.
- 32. Grants-in-Aid General (Non-Salary)-** Includes GIA other than mentioned in Sl. No. 31 & 35.
- 33. Subsidy-** Includes expenditure on subsidy.
- 35. Grants for creation of capital assets-** Includes GIA for creation of Capital assets.

Budget Calendar showing dates of Budget Programme

1 st week of August	Issue of Budget Calling letter to all Administrative Departments providing blank forms.
October 15 th	Last date for receipt of Budget Estimates relating to Receipts and Expenditures, for General Areas and Sixth Schedule Areas from Controlling Officers
October 15 th	Last date for receipt of Revised Estimates relating to Receipts and Expenditures, both Plan and Non-Plan, for General Areas and Sixth Schedule Areas from Controlling Officers
October 15 th	To send to Government of India, Central Estimates so as to reach them on or before the 1 st November.
Within last week of November	General compilations of the State estimates.
December (3 rd week)	Detailed estimates of the Sixth Schedule (Part A) Areas to be sent to Press.
January 15 th	Intimation of savings by the DDOs to the Controlling Officers
January 25 th	Receipt of synopsis of discussions of the Sixth Schedule Autonomous Districts.
January 31 st	To send budget, explanatory memorandum, etc. to press for printing.
Previous day of presentation of budget in Assam Legislative Assembly	Despatch of all Budgets and Budget literature to the Principal Secretary, Assam Legislative Assembly, for delivery to the Members of the Legislative Assembly as and when called for.
February 15 th	Surrender of savings and submission of statement of guarantees by the Control Branches of Finance Department. Proposal for re-appropriation to be sent to Finance Department.
April (2 nd week)	Grants to be communicated by the Finance Department to Controlling Officers.

Budget Circular along with instruction and new Budget Forms

**GOVERNMENT OF ASSAM
FINANCE DEPARTMENT
(BUDGET BRANCH)**

No. BB. 191/2007/1

Dated Dispur, the 6th August, 2007

From: Shri H.S. Das, IAS
Principal Secretary to the Government of Assam

To: 1. Principal Secretary/ Commissioner & Secretary/
Secretary of all Departments of the Government of Assam

2. All Heads of Departments of the Government of Assam.

3. Principal Secretary, } Karbi Anglong Autonomous Council
North Cachar Hills Autonomous Council
Bodoland Territorial Council

Sub : Submission of the Budget Estimates in respect of Receipts and Expenditures of the Government of Assam for General Areas & Sixth Scheduled Areas for the financial year 2008-2009.

Sir,

I am directed to forward herewith a specimen form for submission of budget estimates both for the Receipts and Expenditures under Non-Plan and the Plan for 2008-2009. The Principal Secretary/ Commissioner & Secretary/ Secretary in-charge of the department is requested to send the **consolidated Non-plan budget estimates** (both Receipts and Expenditures) in respect of each Major head, after thorough scrutiny with which your Department is concerned so as to reach the **Finance (Budget) Department within 15th October, 2007 and in case of the Plan budget estimates within seven days from the date of finalisation of the Annual Plan for 2008-2009** with all relevant details under each Major head as per the specimen form.

While preparing the budget estimates, following points may be borne in mind:-

- (i) Where no receipt is anticipated by a Department, a 'Nil' estimate is to be submitted together with the reasons thereof.
- (ii) Estimate forms may be suitably adjusted and utilised as may be considered necessary in respect of the Head of Account with which your Department is concerned.
- (iii) While preparing the estimates the Government instructions on austerity measures in force should be complied with.
- (iv) 'L' statement should be submitted separately **showing number and names of incumbents for** each sub-head under the various minor, major head of account included in the estimates. A specimen copy of 'L' statement form is enclosed herewith. The 'L' statements which are too long should be submitted in a booklet form. **If number & name of incumbent are not shown in the 'L' statement, Finance Department will have no other option but to omit or make only a token provision for the concerned Major/ Minor/ Sub-head of account.**
- (v) 'L' statement should be submitted **separately for the Entrusted subjects**

under Sixth scheduled Areas viz. Karbi Anglong Autonomous Council, North Cachar Hills Autonomous Council & Bodoland Territorial Council to enable Finance Deptt. to reflect the actual number of employees against different scheme in the Budget.

- (vi) Budget estimates for the posts with incumbent which have since been **brought to non-plan from State Plan scheme during 2007-08**, in the event of normalisation, should be shown separately, duly supported by sanctioning letter issued by the administrative department with the concurrence of Finance Department. In absence of the said information, fund for the purpose will not be provided in the budget.
- (vii) Post already brought to non-plan from plan scheme due to normalisation for both entrusted and non-entrusted subject should be shown separately by the respective Principal Secretary of the District Council of Karbi Anglong Autonomous Council, North Cachar Hills Autonomous Council & Bodoland Territorial Council.
- (viii) Incomplete or inaccurate information in the 'L' statement results in shortage of provision under the salary. Therefore, utmost care must be taken to avoid such a situation.
- (ix) Where the salary is met out of the provision under grants-in-aid, the break up of the proposed provision showing the salary component, supported by 'L' statement and the other components should be furnished separately. In the absence of details of salary provision under grants-in-aid, the Finance Department will not allow any drawal of fund for salary out of the 'grants-in-aid' provision.
- (x) **The provision for new scheme, for which separate schedule is necessary, should not be included in the estimates for 2008-2009 but submitted separately with necessary details in justification for the same.**
- (xi) An experienced officer of the department/ office may be specifically entrusted for processing the estimates in consultation with F.A.O/ F.A. of the Department/ office and in case of doubt, he may approach the Deputy Secretary/ Under Secretary, Finance (Bt.) Department for discussion or clarification. All Drawing and Disbursing Officers (D.D.Os.), all Controlling Officers (viz. Heads of Departments) including the Secretaries (viz. Special Commissioners/ Special Secretaries/ Commissioners and Secretaries/ Secretaries) in charge of the Departments are requested to pay their attention to the preparation of the budget estimates of their respective establishments/ Departments.
- (xii) If the proposed budget estimate for any item under non-plan for **2008-2009** is significantly different (viz. the difference is more than 5%) from the budget provision on the same item for 2007-2008, full details should be furnished in justification of the same by attaching explanatory notes to the budget estimates of **2008-2009**. The specific attention of all D.D.Os./ Controlling Officers (viz. Heads of Departments) including the Secretaries (viz. Special Commissioners/ Special Secretaries/ Commissioners & Secretaries/ Secretaries) in charge of the Departments is drawn on this vital point.
- (xiii) As regards the provision for the Rabha Hasong Autonomous Council / Missing Autonomous Council / Lalung (Tiwa) Autonomous Council Secretariat, which is

proposed to be given as grant to the Rabha Hasong Autonomous Council /Missing Autonomous Council / Lalung (Tiwa) Autonomous Council during 2008-2009, this provision is to be made by the WPT & BC Department under the Non-Plan under the Service head " Assistance to the RHAC, MAC and LAC Autonomous Council- 9. grants-in-aid " under the Major Head "2225-Welfare of the SC/ST and OBCs, etc." The WPT & BC Department is requested to obtain from the Principal Secretary of the RHAC/MAC/LAC and furnish to the Finance (Budget) Department all the relevant details in the proper form including details under the L form in respect of the RHAC/MAC/LAC Secretariat, while submitting the budget estimates for 2008-2009 to the Finance (Budget) Department.

(xvi)

Submission of Revised estimates:

It has been observed that in the past departments do not submit realistic revised estimates against respective heads of accounts- both for receipt and expenditure. For preparation of realistic budget estimates it is imperative that the revised estimates for the current year are assessed carefully. Any likely increase or shortfall in realization of receipt should be properly reflected in the revised estimates. Similarly, on the expenditure side any savings or likely additional expenditure may have to be incurred by resorting to C.F. advance or S.D. should be reflected in the revised estimate. In both cases i.e. for savings or additional expenditure, justification should be adduced while submitting revised estimates. **Particular care may be taken to provide for central releases under various Centrally Sponsored Schemes and NLCPR, NEC funds and other earmarked sector etc.**

(xvii)

The Budget Estimate for the State Plan-

The budget estimates to be submitted for the State Plan schemes for **2008-2009** must strictly conform with the financial outlay and the approved Plan schemes of the Annual Plan for **2008-2009** as intimated by the Planning & Development Department.

(xviii)

Budget estimates for the Centrally Sponsored/Central Sector schemes including (a)NEC scheme and (b) Externally Aided Projects/ schemes,(if any)-

While submitting budget estimates for 2008-09 in respect of any Centrally Sponsored/ Central Sector scheme following aspect should be taken into account :-

- (a) Estimated spill over amount, if any, as on 1/4/2008 in respect of the Central assistance received by the State Government during 2007-2008 but not budgeted and also not utilized during 2007-2008.
- (b) Estimated arrear Central assistance if any payable to the State Government during 2007-2008 as on 1/4/2008.
- (c) Approved pattern of the scheme as laid down by the Government of India for the implementation of the scheme during 2008-2009.
- (d) Approved financing pattern of the scheme on the sharing of expenditures between the Centre and the State during 2008-2009. Any estimate of expenditure, which relates to any item **outside** the approved pattern of the scheme as laid down by the Government of India should not be included in the budget estimates for 2008-2009 in respect of the

concerned scheme.

- (e) Estimates for continuing schemes with details of salary etc. should be submitted while submitting the budget for 2008-2009.

In support of the budget estimates for every Centrally sponsored/ Central Sector scheme, following supporting information must be attached with the budget estimates to be submitted to the Finance (Budget) Department :-

- (a) Total budget provision during 2007-2008 (original plus supplementary demand/ drawal from C.F. if any)
- (b) Actual total expenditure up to the end of December 2007 and total anticipated expenditure during 2007-2008 up to the end of March, 2008.
- (c) Central Assistance, actually sanctioned by the Government of India during the period from 1.4.2007 to 31.12.2007 for release to the Government of Assam to the Consolidated Fund of the State of Assam. If Any Central Assistance that has been sanctioned by the Government of India and not credited to the Consolidated Fund of the State but directly to the district authorities as in case of some Rural Development schemes of the Panchayat & Rural Development Department, the details thereof should be specifically stated. Copies of all sanctions, issued by the Government of India during the period from 1.4.2007 to 31.12.2007 on the release of Central assistance to Assam in respect of any Centrally Sponsored scheme/ Central Sector scheme should be enclosed.
- (d) Pattern of financing of the scheme viz. share of expenditure between the Centre and the State as applicable during 2007-2008 and 2008-2009.
- (e) In reference to the total anticipated expenditure for the State Government in respect of the scheme during 2007-2008, the total estimated amount of Central assistance, admissible to the State Government.
- (f) Wherever there is any intimation from the concerned Ministry/ Department of the Government of India on the discontinuance of any Centrally Sponsored/ Central Sector scheme or modification in the financing pattern on the implementation of any such scheme during 2008-2009, it should be specifically mentioned by the Department in the affirmative or in the negative (as the case may be), enclosing copy of the relevant communication from the concerned Ministry/ Department of the Government of India.
- (g) **No budget estimate should be submitted for a Centrally Sponsored/Central Sector scheme, which has been discontinued during 2007-2008.** The budget estimate for 2008-2009 should be based on the **revised pattern of financing** (if any) as decided by the Govt. of India for **2008-2009**.
- (h) If there is a **State's share** of the expenditure on the implementation of a **Centrally Sponsored/Central Sector scheme** and is proposed to be

met from and out of the approved allocation of Annual State Plan of 2008-09 for the concerned sector of the Department it should be specifically mentioned by the Department.

- (i) **Whether the budget estimates submitted for 2008-2009 are strictly based on the approved pattern of the scheme as laid down by the Govt. of India.** It has to be ensured that the budget estimates submitted for 2008-2009 are strictly in accordance with the approved pattern of the scheme as laid down by the Government of India for 2008-2009.

(xix) ***For Externally Aided project/scheme as part of State Plan scheme:***

While submitting budget estimates for any Externally Aided Project/Scheme for which specific allocation has been made by the Planning Commission of the Govt. of India for that purpose in the approved financial outlay for the Annual Plan for 2008-2009, it should be ensured that the budget estimate on the scheme is based strictly in accordance with the allocation made by the Planning Commission.

(xx) The budget estimates submitted in any manner other than in the prescribed form will not be entertained.

(xxi) **The actuals of the last financial year 2006-2007 in respect of the schemes, etc. for which the budget estimates for 2008-2009 are submitted should invariably be furnished in the appropriate column of the Budget form.**

While preparing budget estimates for the financial year 2008-2009 due care is to be taken by the DDOs, Head of Department and the Secretary of the Administrative Department for preparing the same on a realistic basis, so that there is a reasonable relation between budget estimates of 2008-2009 and the actual of the preceding financial year 2006-2007 and revised estimates of 2007-2008.

You are requested to ensure that the budget estimates are prepared correctly and submitted in time to the **Finance (Budget) Department, latest by 15th October, 2007.**

Yours faithfully,

Enclo:- As above.

Principal Secretary to the Govt. of Assam,
Finance Department

Memo No. BB 191/2007/1-A,

Dated Dispur, the 6th August, 2007.

Copy forwarded for information and necessary action to:-

1. Accountant General, Assam, Maidam gaon, Guwahati-28 with a request for furnishing the necessary estimates for the interest charges, Public Debt, etc. and other Heads of Accounts, with which he is concerned.
2. Principal Secretary, Bodoland Territorial Council, Kokrajhar.
3. Principal Secretary, Rabha Hasong Autonomous Council, Dudhnoi.
4. Principal Secretary, Missing Autonomous Council, Gogamukh, North Lakhimpur
5. Principal Secretary, Lalung (Tiwa) Autonomous Council, Morigaon.
6. All Senior Financial Advisers/ Financial Advisers of all Departments of the Govt. of Assam.
7. All Senior FAOs/ FAOs of the Offices of all Heads of Deptts of the Govt. of Assam.

8. Commissioner & Secretary to the Govt. of Assam, WPT & BC Deptt, Dispur. He is requested to take action on para (xii) for issue of necessary instruction to all concerned.
9. Development Commissioner, Hill Areas, Assam, Dispur.
10. Secretary to the Govt. of Assam, Planning & Development Department, Dispur.
11. Secretary to the Govt. of Assam, Hill Areas Department, Dispur.
12. P.S. to Chief Secretary to the Govt. of Assam, Dispur.

By orders etc.,

Joint Secretary to the Govt. of Assam,
Finance (Budget) Department

Annexure 6.2(b)

**GOVERNMENT OF ASSAM
FINANCE DEPARTMENT
(BUDGET BRANCH)**

No. BB. 191/2007/34

Dated Dispur, the 11th October, 2007

From : Shri B.B. Dey,
Officer-on-Special Duty,

To : Principal Secretary/Commissioner & Secretary/Secretary of all
Departments of the Government of Assam

**Sub : Submission of the Budget Estimates in respect of Receipts and
Expenditures of the Government of Assam for General Areas &
Sixth Scheduled Areas for the financial year 2008-2009.**

Ref. : This Deptt's letter No. BB.191/2007/1, dtd.06.08.2007.

Sir,

In continuation of this Deptt's letter on the subject cited above, I am directed to request you kindly to submit Budget Estimates both Receipts & Expenditures under Plan & and Non-plan for the year 2008-2009 in a consolidated manner as per revised format enclosed herewith. The estimates may be furnished by 30th October, 2007.

Other instructions as conveyed vide this Deptt's letter referred to above may also be taken into account while preparing Budget Estimate for 2008-09.

yours faithfully,

Encl:-As above.

Officer-on-Special Duty,
Finance (Budget) Department.
Dated Dispur the 11th October, 2007

Memo No. BB.191/2007/34A,

Copy with a copy of revised format is forwarded for information and necessary action to all Senior Financial Advisers/Financial Advisers of all Departments of the Govt. of Assam.

By orders etc.,
Officer-on-Special Duty,
Finance (Budget) Department.

BUDGET ESTIMATE (RECEIPT)
(For use by Estimating Officer)
For the year _____

GENERAL AREA
 KARBIANGLONG
 NORTH CACHAR
 BTAD

Administrative Department Code

Administrative Department Name

Department (HOD) Code

Department (HOD) Name

Memo No.

Date:

Forwarded to the (HOD) _____

Signature of Estimating Officer

BUDGET ESTIMATES (RECEIPT) OF THE YEAR _____

Sl No	Accounts Head	Actual of last year	Budget Estimate for current year	Actual Receipt for twelve months		Total of Col 6 & 7)	Revised estimate for the current year made by estimating officer	Estimate for next year		Explanatory Remarks
				Last 7 months of previous year	First 5 months of current year			Proposed by estimating officer	Passed by Govt.	
1	2	3	4	5	6	7	8	9	10	11

BUDGET ESTIMATE (EXPENDITURE)
(For use by Department)
For the year _____

Department Code
 (Please select Department code from the list given overleaf)

Department Name

GRANT NUMBER
 (Separate estimate for PLAN and NON PLAN to be submitted)

SCHEME CATEGORY
 (Please furnish State Plan/Non Plan/Central Sector Scheme/Centrally Sponsored Scheme/NEC Scheme/World Bank Scheme/ADB Scheme as applicable in the box)
(Separate estimation for each scheme category to be submitted)

BUDGET ESTIMATE FOR
 (Please furnish General Area/Karbi Anglong Autonomous Council (Entrusted)/ Karbi Anglong Autonomous Council (Non-Entrusted)/North Cachar Hill Council (Entrusted)/ North Cachar Hill Council (Non-Entrusted)/Bodoland Territorial Council (Entrusted)/ Bodoland Territorial Council (Non-Entrusted) as applicable in the box).
(Separate estimation for each area to be submitted)

Heads	Code	Descriptions
Major Head		
Sub Major Head		
Minor Head		

Memo No. _____ Date: _____

Forwarded to:

- 1.
- 2.
- 3.

Signature of Designated Officer

Annexure 6.2(c)

List of Department and Sub-Department codes.

	DEPARTMENT NAME	DEPTT CODE	SUB-DEPARTMENT NAME	SUB-DEPTT CODE
2	Administrative Reforms (Training)	10	Assam Administrative Staff College	ART
3	Administrative Reforms (Training)	10	State Information Commission	SIC
4	Agriculture	34	Directorate of Agriculture.	AGR
5	Animal Husbandry	35	Directorate of Animal Husbandry and Veterinary	AHV
6	Animal Husbandry	35	Directorate of Dairy Development	DD
7	Bodoland Territorial Council	81	Bodoland Territorial Council	BTC
8	C.M. Secretariat	96	C.M. Secretariat	CMS
9	Co-operation	33	Registrar of co-operative societies	COP
10	Culture Affairs	30	Directorate of Cultural Affairs.	CA
11	Culture Affairs	30	Directorate of Library Services.	LS
12	Development of Border Areas	70	Directorate of Border Areas	BA
13	Education (General)	27	Directorate of Adult Education.	AE
14	Education (General)	27	Directorate of Elementary Education.	EE
15	Education (General)	27	Directorate of Higher Education	HE
16	Education (General)	27	Directorate of SCERT	SCE
17	Education (General)	27	Directorate of Secondary Education.	SE
18	Education (Technical)	92	Directorate of Archaeology.	ARC
19	Education (Technical)	92	Directorate of District Gazetteers.	GAZ
20	Education (Technical)	92	Directorate of Historical and Antiquarian Studies.	HAS
21	Education (Technical)	92	Directorate of Museum	MUS
22	Education (Technical)	92	Directorate of Technical Education	TE
23	Election	04	Chief election Officer	ELE
24	Excise	39	Directorate of Commissioner Excise	EXI
25	Finance	50	Commissioner of Taxes.	TAX
26	Finance	50	Directorate of Accounts and Treasuries.	AAT
27	Finance	50	Directorate of Audit (Local Fund)	AUD
28	Finance	50	Directorate of Financial Inspection.	FI
29	Finance	50	Directorate of Institutional Finance	IF
30	Finance	50	Directorate of Small Saving.	SS
31	Finance	50	Directorate of State Lotteries.	LOT
32	Fisheries	36	Directorate of Fisheries.	FIS
33	Flood Control	32	Chief Engineer Flood Control.	FC
34	Food and Civil Supplies	11	Controller of Legal Metrology	LM
35	Food and Civil Supplies	11	Directorate of Food and Civil supplies.	FCS
36	Forest	46	Principal Chief Conservator of Forest.	FOR
37	General Administration	07	Autonomous Council of Haflong	ACH
38	General Administration	07	Commissioner of Division.	GAD
39	General Administration	07	Directorate of Land Records and Survey	LRS
40	General Administration	07	Directorate of Sainik Welfare.	SW
41	General Administration	07	Directorate of State Archives Organisation.	SAO
42	General Administration	07	Directorate of Trade Adviser and Movements.	TAM
43	Governor Secretariat	02	Governor's Secretariat	GOV
44	Handloom and Textile	41	Directorate of Handloom and Textile	HT
45	Health and Family Welfare	24	Directorate of Health Services	HS
46	Health and Family Welfare	24	Directorate of Medical Education	DME

47	Hill Areas Department	57	Development Commissioner for Hills Areas	HAD
48	Home	21	Director General of Police	POL
49	Home	21	Director General of Civil Defence and Home Guards	HG
50	Home	21	Directorate of Fire Service	FIR
51	Home	21	Directorate of Forensic Science Laboratory	FSL
52	Home	21	Inspector General of Prisons	PRI
53	Industry and Commerce	37	Directorate of Industries	IND
54	Information and Publicity	95	Directorate of Information and Public Relations	IPR
55	Irrigation	31	Chief Engineer Irrigation.	IRR
56	Labour and Employment	19	Directorate of Employment and Craftsman Training	ECT
57	Labour and Employment	19	Employees State Insurance Scheme	ESI
58	Labour and Employment	19	Labour Commissioner	LED
59	Legislative	12	Assam Law Commission	ALC
60	Legislative	12	Assam Official Language Commission	OLC
61	Legislative	12	Assembly Secretariat.	ALA
62	Legislative/Judicial	03	Judicial Department	JUD
63	Mines, Minerals and Power	42	Directorate of Geology and Mining	GAM
64	Minorities Welfare department	97	Director of Char Area Dev	CAD
65	Municipal Administrative Department	44	Directorate of Municipal Administration	MDB
66	Panchayat and Rural Development	47	Directorate of Panchayat & Rural Development	PRD
68	Pension and Public Grievances	64	Directorate of Pension	PEN
69	Personnel	06	Assam Administrative Tribunal	ADT
70	Personnel	06	Assam Public Service Commission	PSC
71	Planning and Development	14	Directorate and Economics and Statistics	ES
73	Planning and Development	14	Planning and Development Department (General)	PDD
74	Political	09	Assam Minorities Development Board	MDV
75	Political	09	Directorate of Official Language Implementation	OLI
76	Political	09	Illegal Migrant Determination Tribunal	IMD
77	Political	09	Lokayukta	LOK
78	Political	09	State Level National Integration Council	NIC
79	Public Enterprise Department	93	Public Enterprises Department	PED
80	Public Health Engineering	26	Chief Engineer, PHE.	PHE
81	Public Works Department	59	Chief Engineer, Border Areas.	PBA
82	Public Works Department	59	Chief Engineer, Building.	PWB
83	Public Works Department	59	Chief Engineer, R & B Hills.	PWH
84	Public Works Department	59	Chief Engineer, Roads.	PWR
85	Registration	38	Registration of firms and societies	RE
86	Revenue	05	Assam Board of Revenue	BOR
87	Revenue	05	Directorate of Land Records and Survey	LRS
88	Revenue	05	Directorate of Land Requisition and Acquisition and Reforms	LRA
89	Science Technology Environment Deptt.	63	Directorate of Science, Technology and Environment	STE
90	Secretariat Admn	20	Secretariat Administration Department	SAD
91	Sericulture	40	Directorate of Sericulture	SER
93	Social Welfare	56	Directorate of Social Welfare Department	SWD
94	Soil Conservation	45	Directorate of Soil Conservation	SCD
95	Sport and Youth Welfare	28	Directorate of Sports and Youth Welfare	SYW
96	Stationery and Printing	94	Directorate of Printing and Stationery	PSD
97	Tourism	18	Directorate of Tourism	TOU
98	Town and Country Planning	43	Directorate of Town Planning Organisation	TCP

99	Transport	17	Commissioner and Transport	TRA
100	Transport	17	Directorate of Inland Water Transport Organisation	IWT
101	Welfare of P.T. and O.B. C.	55	Directorate of Assam Inst of Research for Tribal and SC	TRI
102	Welfare of P.T. and O.B. C.	55	Directorate of Schedule Caste	SC
103	Welfare of P.T. and O.B. C.	55	Directorate of Tea-Garden and Ex-Tea-Garden Tribes	TEA
104	Welfare of P.T. and O.B. C.	55	Directorate of Welfare of Plains Tribes and Backward Classes	WPT

**BUDGET ESTIMATION FOR
THE YEAR.....**

Accounts Head	Voted/Charged	Actual of last year	Budget Estimate for current year	Actual Exp. for twelve months		Total of (6 +7)	Demand for next year	Demand approved by Government	Explanatory Note (if necessary, additional sheet may be used)
				Last 7 months of previous year	First 5 months of Current Year				
2	3	4	5	6	7	8	9	10	11
Major Head:									
Sub Major Head:									
Minor Head:									
Sub-Head:									
Sub-Sub Head:									
Detail Head: 01 - Salary:									
Sub-Detail Head: 01 – Pay									
02 - Dearness Allowance									
03 - Interim Relief									
04 - Other Allowances									
05 - Leave Travel Concession									
06 - Medical Allowance									
07 - House Rent Allowance									
08 - Medical Reimbursement									
09 – Honorarium									
10 - Overtime Allowance									
11 - Dearness Pay									

Total of 01- Salary									
Detail Head: 02 – Wages									
01 - Wages to Casual Labour									
02 - Wages to Muster Roll employees									
Total of Detail head 02:									
Detail Head: 03 - Travel Expenses									
Detail Head: 04 - Office Expenses:									
Sub-Detail Head: 01 - Postage Stamps									
02 – Telephone/Internet charges									
03 - Electricity & Water charges									
04 - Office equipments including Computers & Accessories									
05 - Stationery & printing of forms									
06 – Furniture									
07 – Liveries									
08 - Purchase & maintenance of staff & allotted vehicles									
09 - Petrol, Oil & Lubricants (POL)									
10 - Books & periodicals									
11 - Refreshment expenses									
12 - Other Contingencies									
Total of Detail Head 04:									
Detail Head: 05 - Payment for Professional and Special Services									
Sub-Detail Head: 01 - Professional service									
02 - Legal service									
03 - Consultancy service									
Total of Detail head 05:									

Detail Head: 06 - Rent, Rates and Taxes/Royalty									
Sub-Detail Head: 01- Rent for hired building									
02 - Rates & Taxes									
03 – Royalty etc									
Total of Detail Head 06:									
Detail Head: 07 – Publication									
Detail Head: 08 - Advertising & Publicity expenses									
Detail Head: 09 - Grants-in-Aid/Contribution/Subsidies:									
Sub-Detail Head: 01- G.I.A for Salaries									
02 - G.I.A for Non-Salaries									
03 - Discretionary Grant									
04 – Subsidies									
05 – Contribution									
Total of Detail Head 09:									
Detail Head: 10 - Scholarships and Stipends									
Sub-Detail Head: 01- Scholarship									
02 – Stipends									
Total of Detail Head 10:									
Detail Head: 11 - Hospitalities expenses/Sumptuary Allowances									
01 - Hospitality Expenses									
02 - Sumptuary Allowance									
03 - Contract Allowance									
Total of detail head 11:									
Detail Head: 12 - Secret									

Service Expenses									
Detail Head: 13 - Major Works									
Detail Head: 14 - Minor Works									
Detail Head: 15 - Machinery and Equipments/Tools and Plant									
01 - Machinery and Equipments									
02 - Tools and Plant									
03 -Arms & Ammunition									
Total of detail head 15:									
Detail Head: 16 - Motor Vehicle									
Detail Head: 17 – Maintenance									
Sub-Detail Head: 01- Departmental building									
02 - Road & Bridges									
03 - Machinery & Equipments									
Total of Detail Head 17:									
Detail Head: 18 - Investments/Loans:									
01 – Loans									
02 – Investments									
Total of Detail Head 18:									
Detail Head: 19 - Materials and Supplies									
Detail Head: 20 - Interest/Dividend									
01 – Interest payment									
02 - Principal Re-payment									
Total of Detail Head 20:									
Detail Head: 21 - Pension/Gratuities									
Sub-Detail Head: 01- Pension									
02 – Gratuities									
03 - Commutation									

04 - Leave encashment									
05 - Medical reimbursement of pensioners									
06- TE to retired employee									
07 - Pension contribution(CPF)									
Total of Detail Head 21:									
Detail Head: 22 – Depreciation									
Detail Head: 23 - Inter Accounts Transfer									
Detail Head: 24 - Write-off/Losses									
Detail Head: 25 – Suspense									
Detail Head: 26 - Other charges									
01 -									
02 -									
03 -									
Total of detail head 26:									
Grand Total									

Enclosed Format of 'L' Statement

List of Budget Documents

Volume I	-	Receipt Budget
Volume II	-	Expenditure Budget
Part (I)		Miscellaneous Departments (Grant Nos. 1,3,4,6,12,16,19, 21,22,28,37,42,45,46,47,50,66 & 69)
Part (II)		Department of Labour, Transport & Tourism (Grant Nos.9, 36 & 65)
Part (III)		Department of Personnel (SAA) (Grant Nos.2 & 11)
Part (IV)		Department of Home & Information and Publicity (Grant Nos.14, 15, 18, 20 & 35)
Part (V)		Department of Public Works (Roads & Buildings), Irrigation and Water Resource. (Grant Nos.17, 33, 49, 63 & 64)
Part (VI)		Department of Health & Family Welfare and Public Health Engineering, Urban Development (T & CP), Housing, MAD and GDD. (Grant Nos.24, 29, 30, 31, 32, 34 & 73)
Part (VII)		Department of Education & Cultural and Sports. (Grant Nos.26, 27, 71 & 74)
Part (VIII)		Department of Animal Husbandry & Veterinary & Fishery. (Gr.Nos.52, 53 & 54)
Part (IX)		Department of Industries, Excise, Registration, Mines, Minerals, Power, Sericulture, Handloom & Textile and Information Technology. (Grant Nos.7, 8, 58, 59, 60, 61, 62 & 75)
Part (X)		Department of Forest, Soil Conservation, Panchayat & Rural Development (Grant Nos.51, 55, 56 & 57)
Part (XI)		Department of Finance (Grant Nos.5, 10, 13, 23, 25, 44 & 68)
Part (XII)		Department of Social Welfare, Hill Areas, WPT & BC/ Relief etc., (Grant Nos.38, 39, 40, 41, 70 & 72)
Part (XIII)		Department of Co-operation, Agriculture & Horticulture (Grant Nos.43, 48 & 67).
Part (XV)		Hill Areas Department (KAAC) (Grant No.76)
Part (XVI)		Hill Areas Department (NCHAC) (Grant No.77)
Part (XVII)		Department of WPT & BC (BTC) (Grant No.78)
Volume III		Memorandum
Volume IV		Annual Financial Statement
Volume V		Outcome Budget
Volume VI		Gender Responsive Budget
Volume VII		Budget Speech (English & Assamese)
Volume VIII		Synopsis of discussion of the Autonomous District Budget (KAAC)
Volume IX		Synopsis of discussion of the Autonomous District Budget (NCHAC)
Volume X		Summary of Financial Position

Communication of Budget Grants

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT**

NO.BB.188/2008/147

Dated Dispur the 5th April, 2010.

From : Shri R.K. Bajurbaruah,
Director, Finance (Budget) Department

To : All Principal Secretaries.
All Commissioner and Secretaries/ Commissioner and Spl. Secretaries.
All Addl. Secretaries/ Secretaries to the Government of Assam.
All Heads of Departments.

Sub : **Communication of Budget Grants for the year 2010-2011.**
Sir,

I am directed to say that full budget for the financial year 2010-2011 has been passed by the Assam Legislative Assembly and the connected Appropriation Act has since been notified.

Subject to the observance of prescribed rules and procedures relating to drawal of fund, as laid down in the Deptt's O.M. No.BB.56/93/1 dated 16.06.1993, No.BB.59/98/11 dated 21.05.1998 and No. BB.56/93/157 dated 1.03.1994 Controlling Officers and drawing officers are authorised to incur expenditure for the financial year 2010-2011 i.e. w.e.f. 01-04-2010 subject to "Ceiling" and procedures detailed below, read with the relevant provisions of the Assam Fiscal Responsibility and Budget Management Act, 2005.

1. The following procedures are to be followed for submission of demand for **issuance of ceiling :-**
 - (i) For **Ceiling under Plan, Non-Plan, Central Sector and Centrally Sponsored Schemes**, the Department will submit their proposal directly to **Finance (Budget) Department**.
 - (ii) For **Grants under Award of Finance Commission and NEC**, the **Department will submit their proposal to the Director, Finance (Economic Affairs) Department. Finance (Budget) Department will issue Ceiling on the recommendation of Finance (E.A.) Department only.**
 - (iii) For **Tribal Sub-Plan and Scheduled Caste Sub Plan Ceiling**, the Department will submit their proposal to **W.P.T. & B.C. Department. W.P.T. & B.C. Department**, after necessary verification, will recommend release of fund to **Finance (Budget) Department**. The **W.P.T. & B.C. Department** on receipt of proposals for funds from various Departments and for **Tribal Sub-Plan and Scheduled Caste Sub-Plan fund**, will submit a consolidated recommendation both for **General, Tribal Sub-Plan and Scheduled Caste Sub- Plan** areas to **Finance (Budget) Department**.
 - (iv) Expenditure on **Non-Plan Non Salary component** under Sixth Schedule Autonomous District of Karbi Anglong, N.C. Hills and Bodoland Territorial Council may be incurred on release of fund (FOC) by Hill Areas Department and WPT&BC Department subject to the existing Ceiling procedure. The

concerned Department may move for release of fund to Finance Department in respect of non-entrusted Budget.

2. (i) DDO-wise distribution of fund for **drawal of salary both under Plan & Non-Plan**, for the entire financial year, **2010-2011** is required to be issued by the Controlling Officers of the concerned Administrative Departments with copy to respective Treasury Officers and Finance (Budget) Department. **The Administrative Department will issue budget allocation for all the DDOs with copy to all Treasury Officers in a single consolidated letter and not in piecemeal manner i.e. Budget allocation to all the DDOs under the Administrative Department should be issued by Department concerned in a single consolidated letter with copy to all Treasury officers and Finance (Budget) Department. Along with the consolidated letter, Treasury-wise allotment in format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007 is also required to be issued by the Administrative Department.**
- (ii) DDO wise distribution of fund for drawal of **non-salary component both under plan and non-plan for the entire financial year, 2010-2011** is required to be issued by the Controlling Officers of the concerned Administrative Departments with copy to respective Treasury Officers and Finance (Budget) Department. The Administrative Department will issue budget allocation to all the DDOs with copy to all Treasury Officers in a single consolidated letter and not in piecemeal manner i.e. budget allocation to all the DDOs under the Administrative Department should be issued by Department concerned in single consolidated letter with a copy to all Treasury Officers and Finance (Budget) Department. Along with the consolidated letter, Treasury wise allotment in format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007 is also required to be issued by the Administrative Department.
- (iii) All administrative Departments **having office(s) outside the State** should send a copy of the Budget allotment for **2010-2011 duly signed with seal, apart from DDOs, to the Pay & Accounts Offices/Treasuries by post as per instruction contained in this Department's letter No.BB.189/2009/53 dated 08.07.2009.**
- (iv) Recommendation of State Finance Commission Cell of Finance (Economic Affairs) Department is required to be obtained for release/sanction of fund of State's share in respect of the schemes implemented by Panchayati Raj Institutions and Urban Local Bodies including release of fund under State Plan Additional Central Assistance (ACA) like National Social Assistance Programme and Backward Region Grants Fund etc.
- (v) Sanction for implementation of schemes under **RIDF** be issued subject to approval of High Power Committee and prior concurrence of Finance Department. No re-appropriation proposal from the provision made for implementation of Schemes under RIDF will be entertained.
- (vi) While submitting bills including salary bills, the DDOs are required to indicate sub-detail head as per format issued vide this Department's letter referred to above as the Computer System will not entertain any claim without sub-detail head.
- (vii) As regard distribution of budgeted fund by the Controlling Officers, the Controlling Officers after retaining, if desired, a portion of the grant in his own hand as a reserve, distribute such fund among the DDOs concerned who are subordinate to him in such a manner as he may deem fit.

- (viii) **No liability is to be incurred without prior approval of Finance Department. The Delegated Financial Powers under the Delegation of Financial Power Rules are to be exercised strictly with reference to and within the limits of budget provision/ allocation. Any deviation from this fundamental requirement will be deemed to be a case of gross financial irregularity. Similarly, Ceiling issued to the DDOs by the Controlling Officers shall be strictly within the limits of the DDO-wise budget allocation. However, before issuing Administrative Approval or sanction under the Delegation of Financial Power Rules, the concerned Department will consult Finance (Budget) Department with regard to release of fund by Government of India and availability of budget provision respectively.**
- (ix) **Budget allotment for expenditure on pension and retirement benefits, old age, literary, sports, artist and freedom fighter's pension are to be communicated by the Pension and Public Grievances Deptt., Social Welfare Deptt. , Education Deptt. , Sports & Youth Welfare Deptt., Cultural Affairs Deptt. and C.M. Secretariat respectively to all Treasury Officers in a single consolidated letter. Along with the said consolidated letter, Treasury wise allotment is also to be communicated to all Treasury Officers in new format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007 based on expenditure of previous year and expected number of new pensioners with a copy to Finance (Budget) Department.**
- (x) **The arrears of salaries w.e.f. 01.04.2009 on account of revision of pay as per Assam Services (Revision of Pay) Rules, 2010 which may be due during 2010-2011 are to be paid from the provisions under "13-Pay revision arrears" under respective service heads of accounts.**
3. (i) **Only the following expenditures will be outside the purview of 'Ceiling'-
Current salary for General Areas both under Plan & Non-Plan.**
- (ii) **Expenditure for payment of salary and non-salary component to the Panchayati Raj Institutions, Urban Local Bodies under the Award of State Finance Commission and Twelfth Finance Commission (TFC) out of the provision made under the head "3604-Compensation and assignment to Local Bodies and PRIs"**
- (iii) **Proposal of Arrear Salary (other than pay revision arrears as per Assam Services (ROP) Rules, 2010) out of current year's anticipated savings on salary provision, if any, may be drawn with the prior approval of Finance (Budget) Department.**
- (iv) **Current salary of teaching and Non-teaching staff of educational institutions (except Universities) out of grants-in-aid provision.
(For "Salary" out of grants-in-aid provision of Education Department, the drawing and Disbursing Officers shall attach statement with the bill showing the names of employees and details of their pay and allowances).**
- (v) **Employees who are yet to receive GPF Account No. are required to obtain prior approval of Finance Department for drawal of arrear salary as Treasury Officer will not allow drawal without GPF No. as per para 3 of the letter No. BB.85/98/289 dtd. 26.04.2006.**
- (vi) **Non-Plan Salary Component under the Sixth Schedule Autonomous Districts of K.A., N.C. Hill and Bodoland Territorial Areas District may be released by Hill Areas and W.P.T. & B.C. Departments respectively.**

- (vii) **All DDOs shall have to furnish the Budget Allocation to respective Treasuries for payments of monthly salary as per instruction issued vide Memo No. BB.56/93/204-A dtd. 25.02.1995.**
- (viii) **“Wages”** monthly @1/12th of the Budget Provision.
(Against **“Wages”** DDO wise distribution of fund for the financial year 2010-2011 will be required to be issued by the Administrative Departments/ Heads of Departments/ Controlling Officers with copies to the respective Treasury Offices and Finance (Budget) Department).
- (ix) Expenditure on account of payment of Professional charges to Mauzadars under 2029-101-collection charges-05 payment for professional & Special Services and **“Remuneration to Gaon Burhas”** under the head of account **“2029-Land Revenue-143-District Administration-05- payment for professional and Special Services”**.
- (x) Expenditure under the head of A/C **“3475-Other General Economic Services-III-Land Ceiling 1470- Compensation, Annuity etc. 26-Other Charges.**
- (xi) Expenditure under **“Scholarship” and “Stipends”**.
- (xii) **All State Plan expenditure except Centrally Sponsored Scheme, Central Sector Scheme, NEC Scheme and NLCPR Scheme of Autonomous District Councils under Sixth Schedule Areas including Bodoland Territorial Council.**
- (xiii) All expenditure under head of account **“2011- State Legislature”**.
- (xiv) All expenditure under head of account **“2012- Governor”**.
- (xv) All expenditure under head of account **“2013- Council of Minister”**.
- (xvi) All charged expenditure under head of account **“2014- Administration of Justice”**.
- (xvii) All expenditure under head of account **“2052- 091-Attached Offices-414-Assam Administrative Tribunal”**.
- (xviii) All expenditure under head of account **“2052- 091-Board of Revenue”**.
- (xix) Expenditure under head of account **“2049- Interest payment”**.
- (xx) Expenditure under head of account **“2051- Assam Public Service Commission”**.
- (xxi) Expenditure under head of account **“2056-102- Jails Manufactures-19-Materials & Supplies (Non-Plan)”**.
- (xxii) Expenditure under **“2058- Printing & Stationery” under Grant No.1.**
- (xxiii) Expenditure under **“2059- Public Works” under Grant No.1.**
- (xxiv) Expenditure under **“2070- Other Administrative Service (II) Vigilance & Special Commission of Enquiry-105 Special Commission of enquiry-518-Implementation of Assam Lokayukta and Upa-Lokayukta ” and 0519-Special Commission of Enquiry, Assam State Human Rights Commission and State Police Accountability Commission.**
- (xxv) Expenditure under head **“2070-Other Administrative Service (iv) 115- Guest house-536- Circuit House-04-Office Expenses,05-Payment of Professional & Special Services, 06- Rent, Rate & Taxes under (i) Assam House, New Delhi (ii) Assam House, Kolkata,(iii) Assam House Shillong and (iv) Assam House, Mumbai.**
- (xxvi) Expenditure under head **“2070-Other Administrative Service, 003- Training under Plan & Non-Plan head” and 800- Other Expenditure 3388- Assam State Information Commission”**
- (xxvii) Expenditure under head **“2071-Pension & Other Retirement Benefits”**.
- (xxviii) Expenditure under head **“2235- Social Security & Welfare”** Presentation to Hill Tribes and Hill Area Deptt.

- (xxix) Expenditure for all **State Homes including Blind School, Deaf and Dumb Schools, Vocational Training and Rehabilitation Centre, Sheltered Workshop etc. under the head of account “ 2235- Social Security and Welfare.”**
- (xxx) Expenditure under head **“2406-Forestry and Wildlife 02- Environmental Forestry and Wildlife III- Zoological Park 1277- State Zoo 19- Materials”.**
- (xxxii) Expenditure under the head of account **“3475- Other Economic Services-800- Other Expenditure 1475- Trade Adviser”.**
- (xxxiii) **All charged expenditure under all concerned heads of account.**
- (xxxiiii) Expenditure under the head of account **“7610- Loans and Advances to the Govt. Servants”.**

4. Payment of Pay/ Wages of **“Work Charged”** and **“Muster Roll”** employees appointed duly **prior to 1.04.1993 and yet to be absorbed against permanent vacant post** will also be exempted from the purview of Ceiling. **Distribution of fund for financial year 2010-2011 shall have to be issued by the Controlling Officers of the Administrative Deptts. to respective Treasury Officers in a single consolidated letter along with a prescribed format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007** with a copy to Finance (Budget) Department. It is also hereby clarified that the DDO with cheque drawing authority will draw fund by submitting bills for payment of pay/ wages of the Work Charged Employees and Muster Roll Employees as instructed vide No.BB.9/2007/3 dtd. 16.08.2007. Under no circumstance the Department having Work Charged Employees and Muster Roll Employees shall exceed the budget provision in respect of the payment of pay/ wages to the Work Charged/ Muster Roll Employees. Any deviation from this will be viewed as a case of gross financial irregularity.

5. All other items of expenditure not mentioned above including grants-in-aid **[except specifically exempted under serial 3(iii)] will continue to be under the purview of ‘Ceiling’** The validity of “Ceiling” issued in a particular month will not be extended under **any circumstance beyond the date specified.**

6. **All the Administrative Departments are required to keep close watch on the progressive expenditure against the Budget provision and submit monthly expenditure statement in a consolidated manner to Finance (Budget) Department before 20th day of next month for the previous month. Failure of submission of monthly expenditure by any Administrative Department will be taken as a defaulter while releasing fund through Ceiling.**

7. The Secretaries of Administrative Department and Head of Departments while issuing ceiling to its **DDOs are to specify the amount against different items of expenditure separately as per object classification** and will bear the counter signature of the departmental Sr. F.A./F.A. or Sr. F.A.O/F.A.O (as the case may be). A copy of the ceiling and budget allotment **issued by all Department/ Heads of Departments should invariably be endorsed to the Accountant General (Audit) and Accountant General (A&E), Assam, Maidamgaon, Guwahati-28.**

Yours faithfully,
Sd/-
Director,
Finance (Budget) Department

Memo NO.BB.188/2008/147-A

Dated Dispur the 5th April, 2010.

Copy to:-

1. The Secretary, Assam Legislative Assembly, for information and necessary action.

2. All Deputy Commissioners/ Sub-Divisional Officers.
3. All Treasury Officers. They shall ensure that the Ceiling allotment issued by the respective Administrative Department is not exceeded any way by the DDO concerned.
4. The Registrar, Gauhati High Court, Guwahati-1.
5. All Administrative Departments for information and necessary action.
6. All Control Branches of Finance Department.
7. The Principal Secretary, Karbi Anglong Autonomous Council, Diphu/ N.C. Hills Autonomous Council, Haflong/ Bodoland Territorial Council, Kokrajhar/ Mising Autonomous Council, Gogamukh (Dhemaji)/ Rabha Hasong Autonomous Council, Dudhnoi/ Lalung (Tiwa) Autonomous Council, Morigaon/ Sonowal Kachari Autonomous Council, Dibrugarh/ Deori Autonomous Council, Naharjan/ Thengal Kachari Autonomous Council, Titabar.
8. The Liaison Officer, Assam House, Kolkata/ Assam House, New Delhi/ Assam House, Mumbai.
9. The Caretaker, Assam House, Shillong.
10. All Senior Financial Adviser/ Financial Adviser of Administrative Deptt.
11. All Sr. F.A.O./ F.A.O. of all Heads of Departments.

Copy to :-

- i) Principal Private Secretary to Chief Minister, Assam, Dispur.
- ii) P.S. to Ministers/ Minister of State, Assam, Dispur.
- iii) S.O. to Chief Secretary, Assam, Dispur.

By Orders etc.,
Sd/-
Director,
Finance (Budget) Department

Memo NO.BB.188/2008/147-B

Dated Dispur the 5th April, 2010.

Copy to:-

1. The Accountant General (A & E), Assam, Maidamgaon, Beltola, Guwahati-29 this has a reference to his D.O. No. Book.3/APPN/96-97/533 dtd.1.04.1997.
2. The Accountant General (Audit), Assam, Maidamgaon, Beltola-29.

By orders etc.,
Sd/-
Director,
Finance (Budget) Department

Communication of Vote on Accounts Grants

GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT

NO.BB.188/2008/268

Dated Dispur the 1st April, 2011.

From : Shri R.K.Bujarbaruah,
Director,
Finance (Budget) Department

To : All Principal Secretaries.
All Commissioner & Secretaries/ Commissioner & Spl. Secretaries.
All Addl. Secretaries/ Secretaries to the Government of Assam
All Heads of Departments

Sub : **Communication of Vote-on-Account Budget Grants
for the year 2011-12**

Sir,

I am directed to say that **Vote on Account Budget** for the four months from 01-04-2011 to 31-07-2011 for the financial year 2011-12 has been passed by the Assam Legislative Assembly and the connected Appropriation Act has since been notified.

The Vote on Account Budget has been prepared Minor Head-wise while drawal from the Treasury is to be made Detailed Head-wise. Therefore, all the Controlling Officers are hereby authorized to make Detailed Head-wise budget allocation to their DDOs within the grant for the corresponding Minor Head of accounts for the first four months on the basis of Detailed Head-wise provision made in the budget for 2010-11.

Subject to the observance of prescribed rules and procedures relating to drawal of fund, as laid down in the Departments O.M.Nos.BB.56/93/1 dated 16.06.1993, BB.59/98/11 dated 21.05.1998 and Bb.56/93/157 dated 01.03.1994, Controlling Officers and drawing officers are authorized to incur expenditure w.e.f. 01-04-2011 subject to "Ceiling" and procedures detailed below:-

1. (i) DDO wise distribution of fund for **drawal of salary** both under Plan & Non Plan, for the **first four months** of the financial year is required to be issued by the Controlling Officers of the concerned Administrative Departments with copy to respective T.Os and Finance (Budget) Department. **The Administrative Department will issue budget allocation for all the DDO's with copy to all Treasury Officers in a single consolidated letter and not in piecemeal manner i.e. Budget allocation to all the DDO's under the Administrative Department should be issued by Department concerned in a single consolidated letter with copy to all Treasury officers and Finance (Budget) Department. Along with the consolidated letter, Treasury- wise allotment in new format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007 is also required to be issued by the Administrative Department.**

- (ii) DDO wise distribution of fund for drawal of non-salary component both under plan and non-plan for the **first four months** of the financial year, 2011-2012 is required to be issued by the Controlling Officers of the concerned Administrative Departments with copy to respective Treasury Officers and Finance (Budget) Department. **The Administrative Department will issue budget allocation to all the DDO's with copy to all Treasury Officers in a single Consolidated letter and not in piecemeal manner i.e. budget allocation to all the DDO's under the Administrative Department should be issued by Department concerned in single consolidated letter with a copy to all Treasury Officers and Finance (Budget) Department. Along with the consolidated letter, Treasury wise allotment in new format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007 is also required to be issued by the Administrative Department.**
- (iii) While submitting bills including salary bills, the DDOs are required to indicate sub-detail head as shown in the **Annexure-I.** as the Computer System will not entertain any claim without sub-detail head.
- (iv) As regard distribution of budgeted fund by the Controlling Officers, Rule 87 of the Budget Manual provides that the Controlling Officers after retaining, if desired, a portion of the grant in his own hand as a reserve, distribute such fund among the DDO's concerned who are subordinate to him in such a manner as he may deem fit.
- (v) **No liability is to be incurred without prior approval of Finance Department. The Delegated Financial Powers under the Delegation of Financial Power Rules are to be exercised strictly with reference to and within the limits of budget provision/ allocation. Any deviation from this fundamental requirement will be deemed to be a case of gross financial irregularity. Similarly, ceiling issued to the DDO's by the Controlling Officers shall be strictly within the limits of the DDO-wise budget allocation. However, before issuing Administrative Approval or sanction under the Delegation of Financial Power Rules, the concerned Department will consult Finance (E.A) Department/ Finance (Budget) Department with regard to release of fund by Government of India and availability of budget provision respectively.**
- (vi) Budget allotment for **expenditure on pension and retirement benefits, old age, literary, sports, artist and freedom fighter's pension** are to be communicated by the Deptt. of Pension and Public Grievances Deptt., Social Welfare Deptt. , Education Deptt. , Sports & Youth Welfare Deptt., Cultural Affairs Deptt. and C.M. Secretariat respectively to all Treasury Officers in a single consolidated letter. Along with the said consolidated letter, Treasury wise allotment is also to be communicated to all Treasury Officers in new format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007 based on expenditure of previous year and expected number of new pensioners with a copy to Finance (Budget) Department.
2. (A) The following procedures are to be followed for submission of demand for issuance of ceiling :-
- (i) For **Ceiling under Plan, Non-Plan, Central Sector and Centrally Sponsored Schemes**, the Department will submit their proposal direct to Finance (Budget) Department.

- (ii) For **Grants under Award of Finance Commission and NEC**, the **Department will submit their proposal to the Director, Finance (Economic Affairs) Department. Finance (Budget) Department will issue Ceiling on the recommendation of Finance (E.A.) Department only.**
 - (iii) For **Tribal Sub-Plan and Scheduled Caste Sub Plan Ceiling**, the Department will submit their proposal to **W.P.T. & B.C. Department. W.P.T. & B.C. Department**, after necessary verification, will recommend release of fund to **Finance (Budget) Department.**
 - (iv) The **W.P.T. & B.C. Department** on receipt of proposals for funds from various Departments and for **Tribal Sub-Plan and Scheduled Caste Sub-Plan fund**, will submit a consolidated recommendation both for **General, Tribal Sub-Plan and Scheduled Caste Sub-Plan** areas to **Finance (Budget) Department.**
 - (v) Expenditure on **Non-Plan Non Salary component in respect of Entrusted Subjects** under Sixth Schedule Autonomous District of Karbi Anglong, N.C. Hills and Bodoland Territorial Council may be incurred on release of fund (FOC) by Hill Areas Department and WPT&BC Department subject to the existing Ceiling procedure. The concerned Department may move for release of fund to Finance Department in respect of Non-Entrusted Budget.
- (B) The ceiling proposals submitted to Finance Department should be supported by relevant sanctions issued by Govt. of India / NEC etc. as well as by the Department concerned and also by progress reports of works/suppliers etc. The proposals should also be invariably vetted by the Departmental Sr.F.A./ F.A.
- 3.** Only the following expenditures will be **outside the purview of ‘Ceiling’-**
- (i) Expenditure on salary under both under Plan & Non-Plan.
 - (ii) Salaries of teaching and Non-teaching staff of educational institutions (except Universities) out of grants-in-aid provision.
(For “Salary” out of grants-in-aid provision of Education Department, the drawing and Disbursing Officers shall attach statement with the bill showing the names of employees and details of their pay and allowances).
 - (iii) **Non-Plan Salary Component in respect of Entrusted Subjects** under the Sixth Schedule Autonomous Districts of K.A., N.C. Hill and Bodoland Territorial Areas District may be released by Hill Areas and W.P.T. & B.C. Departments respectively.
 - (iv) **“Wages” (The expenditure on wages shall be @ 1/3rd of the Vote-on Account Budget).**
 - (v) Expenditure on account of payment of Professional Charges to Mauzadars under 2029-101-collection charges-05-payment for Professional & Special Services and **“Remuneration to Gaon Burahs”** under the head of account “2029-Land Revenue-143-District Administration-05- payment for professional and Special Services”.
 - (vi) Expenditure under the head of A/C “3475-Other General Economic Services-III-Land Ceiling 1470- **Compensation, Annuity etc. 26-Other Charges.**
 - (vii) Expenditure under **“Scholarship” and “Stipends”.**

- (viii) **All State Plan expenditure except Centrally Sponsored Scheme, Central Sector Scheme, NEC Scheme and NLCPR Scheme of Autonomous District Councils under Sixth Schedule Areas including Bodoland Territorial Council.**
- (ix) All expenditure under head of account **“2011- State Legislature”**.
- (x) All expenditure under head of account **“2012- Governor”**.
- (xi) All expenditure under head of account **“2013- Council of Minister”**.
- (xii) All charged expenditure under head of account **“2014- Administration of Justice”**.
- (xiii) All expenditure under head of account **“2052- 091-Attached Offices-414- Assam Administrative Tribunal”**.
- (xiv) All expenditure under head of account **“2052- 091-Board of Revenue”**.
- (xv) Expenditure under head of account **“2049- Interest payment”**.
- (xvi) Expenditure under head of account **“2051- Assam Public Service Commission”**.
- (xvii) Expenditure under head of account **“2056-102- Jails Manufactures-19- Materials & Supplies (Non-Plan)”**.
- (xviii) Expenditure under **“2058- Printing & Stationery”** under Grant No.1.
- (xix) Expenditure under **“2059- Public Works”** under Grant No.1.
- (xx) Expenditure under **“2070- Other Administrative Service (II) Vigilance & Special Commission of Enquiry-105 Special Commission of enquiry-518- Implementation of Assam Lokayukta and Upa-Lokayukta ”** and **0519- Special Commission of Inquiry, Assam State Human Rights Commission and State Police Accountability Commission.**
- (xxi) Expenditure under head **“2070-Other Administrative Service (iv) 115- Guest house-536- Circuit House-04-Office Expenses, 06- Rent, Rate under (i) Assam House, New Delhi (ii) Assam House, Kolkata and (iii) Assam House Shillong, Assam House, Mumbai.**
- (xxii) Expenditure under head **“2070-Other Administrative Service, 003- Training under Plan & Non-Plan head”** and **800- Other Expenditure 3388- Assam State Information Commission”**
- (xxiii) Expenditure under head **“2071-Pension & Other Retirement Benefits”**.
- (xxiv) Expenditure under head **“2235-Social Security & Welfare”** Presentation to Hill Tribes and Hill Area Deptt.
- (xxv) Expenditure for all **State Homes including Blind School, Deaf and Dumb Schools, Vocational Training and Rehabilitation Centre, Sheltered Workshop etc. under the head of account “ 2235- Social Security and Welfare.”**
- (xxvi) Expenditure under head **“2406-Forestry and Wildlife 02- Environmental Forestry and Wildlife III- Zoological Park 1277- State Zoo 19- Materials”**.
- (xxvii) Expenditure under the head of account **“3475- Other Economic Services- 800- Other Expenditure 1475- Trade Adviser”**.
- (xxviii) **All charged expenditure under all concerned heads of account.**
- (xxix) Expenditure under the head of account **“7610- Loans and Advances to the Govt. Servants”**.

5. Payment of Pay/ Wages of **“Work Charged”** and **“Muster Roll”** employees appointed duly **prior to 1.04.1993 and yet to be absorbed against permanent vacant post** shall also be exempted from the purview of Ceiling. **Distribution of fund for the first four**

months of the financial year 2011-2012 shall have to be issued by the Controlling Officers of the Administrative Deptts. to respective Treasury Officers in a single consolidated letter along with a prescribed format issued vide this Deptt. letter No. **BB.175/2007/33** dtd. **27.06.2007** with a copy to Finance (Budget) Department. It is also hereby clarified that the DDO with cheque drawing authority will, draw fund by submitting bills for payment of pay/ wages of the Work Charged Employees and Muster Roll Employees as instructed vide No.BB.9/2007/3 dtd. 16.08.2007. Under no circumstance the Department having Work Charged Employees and Muster Roll Employees shall exceed the budget provision in respect of the payment of pay/ wages to the Work Charged/ Muster Roll Employees. Any deviation from this will be viewed as a case of gross financial irregularity.

6. All other items of expenditure not mentioned above including grants-in-aid **[except specifically exempted under serial 3(ii)] will continue to be under the purview of 'Ceiling'** The validity of "Ceiling" issued in a particular month will not be extended under any circumstance beyond the date specified.

7. All the Administrative Departments are required to keep close watch on the progressive expenditure against the Budget Provision and submit monthly expenditure statement in a consolidated manner to Finance (Budget) Department before 20th day of next month for the previous month. Failure of submission of monthly expenditure by any Administrative Department will be taken as a defaulter while releasing fund through Ceiling.

8. The Secretaries of Administrative Department and Head of Departments while issuing ceiling to its DDOs are to specify the amount against different items of expenditure separately as per object classification and will bear the counter signature of the departmental Sr. F.A./F.A. or Sr. F.A.O/F.A.O (as the case may be). A copy of the ceiling and budget allotment issued by all Department/ Heads of Departments should invariably be endorsed to the Accountant General (Audit) and Accountant General (A&E), Assam, Maidamgaon, Guwahati-28.

Yours faithfully,

Sd/-

Director,

Finance (Budget) Department.

Memo No.BB.188/2008/268-A

Dated Dispur the 1st April, 2011.

Copy to:-

- (i) The Secretary, Assam Legislative Assembly, for information and necessary action.
- (ii) All Deputy Commissioners/ Sub-Divisional Officers.
- (iii) All Treasury Officers. They shall ensure that the Ceiling allotment issued by the respective Administrative Department is not exceeded any way by the DDO concerned.
- (iv) The Registrar, Gauhati High Court, Guwahati-1.
- (v) All Administrative Departments for information and necessary action.
- (vi) All Control Branches of Finance Department.
- (vii) The Principal Secretary, Karbi Anglong Autonomous Council, Diphu/ N.C. Hills Autonomous Council, Haflong/ Bodoland Territorial Council, Kokrajhar/ Missing Autonomous Council, Gogamukh (Dhemaji)/ Rabha Hasang Autonomous Council, Dudhnoi/ Lalung (Tiwa) Autonomous Council, Morigaon, Sonowal Kachari Autonomous Council, Dibrugarh, Deori Autonomous Council, Naharjan, Thengal Kachari Autonomous Council, Titabor.

- (viii) The Liaison Officer, Assam House, Kolkatta/ Assam House, New Delhi, Assam House, Mumbai.
- (ix) The Caretaker, Assam House, Shillong.
- (x) All Senior Financial Adviser/ Financial Adviser of Administrative Deptt.
- (xi) All Sr. F.A.O./ F.A.O. of all Heads of Departments.

Copy to:-

- (i) Principal Private Secretary to Chief Minister, Assam, Dispur.
- (ii) P.S. to Ministers/ Minister of State, Assam, Dispur.
- (iii) S.O. to Chief Secretary, Assam, Dispur.

By Orders etc.,
Sd/-
Director,
Finance (Budget) Department.

Memo No.BB.188/2008/268-B

Dated Dispur the 1st April, 2011.

Copy to:-

1. The Accountant General (A & E), Assam, Maidamgaon, Beltola, Guwahati-29 this has a reference to his D.O. No. Book.3/APPN/96-97/533 dtd.1.04.1997.
2. The Accountant General (Audit), Assam, Maidamgaon, Beltola-29.

By Orders etc.,
Sd/-
Director,
Finance (Budget) Department.

Financial Powers for Re-Appropriation by High Court

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR**

No. BW.15/2002/Pt-III/36

Dated Dispur, the 12th April, 2006.

- From : Sri H.S. Das, IAS,
Commissioner & Secretary to the Govt. of Assam,
Finance Department, Dispur.
- To : The Registrar General,
Gauhati High Court, Guwahati.
- Sub : **Conferment of financial power on the Hon'ble Chief Justice, Gauhati High Court in the context of Re-appropriation of fund allotted to High Court from one head of account to another head of account.**

Ref. : *Your letter No. HC.III-68/97/737/G dated 06-03-2006.*

Sir,

I am directed to invite a reference to the letter cited above and to say that for smooth functioning of the Administration of Justice, Government of Assam, Finance Department have decided that Chief Justice of Hon'ble Gauhati High Court will exercise full power in respect of re-appropriation of fund within the budget grant subject to observance of the following requirements in terms of provisions of the Budget Manual and the Assam DFP Rule, 1990 (as amended up to date):-

- (i) No Re-appropriation should be made which involve the undertaking of liability which is likely to be extended beyond the financial year.
- (ii) No Re-appropriation may be made from the fund provided for General Areas by Sixth Schedule Areas & vice-versa.
- (iii) No Re-appropriation be made from savings under salary to any other head.
- (iv) No Re-appropriation should be made against a NIL provision.
- (v) No Re-appropriation should be made from Plan fund to Non-Plan fund.
- (vi) No Re-appropriation should be made from voted expenditure to charged expenditure & vice-versa.
- (vii) No Re-appropriation should be made from one grant to another.
- (viii) No Re-appropriation should be made from Revenue head to Capital head and vice-versa.

Yours faithfully,

Sd/-

Commissioner & Secretary to the Govt. of Assam,
Finance Department

Memo No. BW.15/2002/Pt-III/36-A

Dated Dispur, the 12th April, 2006.

Copy to the Commissioner & Secretary to the Govt. of Assam, Judicial Department, Dispur for information.

By orders etc.,

Sd/-

Commissioner & Secretary to the Govt. of Assam,
Finance Department.

The Assam Fiscal Responsibility and Budget Management Act, 2005

**GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT::: LEGISLATIVE BRANCH**

NOTIFICATION

The 17th May, 2005.

No.LGL.59/2005/13- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

**ASSAM ACT NO.XXVII OF 2005
(Received the assent of the Governor on 13th May, 2005)**

**THE ASSAM FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT ACT, 2005
AN
ACT**

to provide for the responsibility of the State Government to ensure fiscal stability, sustainability, improve efficiency and transparency in management of the public finances of the State, enhance the availability of resources by achieving sufficient revenue surplus, reduce fiscal deficit and remove the impediments to effective conduct of fiscal policy and prudent debt management for improving the social and physical infrastructure and human development in the State.

Be it enacted by Assam Legislative Assembly in the Fifty Sixth Year of the Republic of India as follows:-

1. Short title, extent and commencement:-

- (1) The Act may be called The Assam Fiscal Responsibility and Budget Management Act, 2005.
- (2) It extends to the whole of Assam.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Definitions:- In this Act, unless the context otherwise requires-

- (a) "Administrative Approval" means authority to create liability and/ or incur expenditure;
- (b) "Annual Budget" means the annual financial statement laid before the State Legislature under article 202 of the Constitution;

- (c) “Appointing Authorities” means officers of the State Government exercising the delegated authority of appointing persons to the posts under State Government;
- (d) “Current Year” means the year preceeding the year for which the budget and the Five Year Fiscal Plan (FYFP) are being presented;
- (e) “Financial Year” means the year beginning on the 1st April and ending on the 31st day of March of the following calendar year;
- (f) “Fiscal Deficit” means the excess of aggregate disbursements (net of debt repayments) from the Consolidated Fund of the State over revenue receipts, recovery of loans and non-debt capital receipts during a financial year;

Explanation:- For the purpose of calculation of Fiscal Deficit, borrowings by the Public Sector Undertaking and Special Purpose Vehicles and other equivalent instruments where liability for repayment is on the State Government, are to be treated as the borrowings of the State Government.

- (g) “Plan Outlay” means the annual aggregate plan for the State for a financial year as approved by the Planning Commission of the Government of India;
- (h) “Fiscal Indicators” means such figures, proportions, percentages as may be prescribed, for evaluation of the fiscal position of the State Government;
- (i) “Prescribed” means as prescribed by the rules made under this Act;
- (j) “Previous Year” means the year preceding the current year;
- (k) “Revenue Deficit” means the excess of the revenue expenditure over the revenue receipts in a financial year;

Explanation:- For the purpose of this clause, interest payment by the State Government towards the borrowings by the Public Sector Undertaking and Special Purpose Vehicles and other equivalent instruments where liability for repayment is on the State Government, shall be treated as revenue expenditure.

- (l) “Revenue Surplus” means the excess of revenue receipts over the revenue expenditure;
- (m) “Sanctioned Post” means the posts which were created by a sanction of the State Government and has not been subsequently abolished or kept in abeyance by an order of the State Government;
- (n) “State Government” means the Government of Assam;
- (o) “Finance Department” means the Finance Department of the Government of Assam;
- (p) “Total Liabilities” means liabilities upon the Consolidated Fund of the State and Public Account of the State.

3. The Five Year Fiscal Plan to be laid before the Legislature:-

- (1) The State Government shall in each financial year, lay before the State Legislature a Five Year Fiscal Plan along with the Annual Budget.

- (2) The Five Year Plan shall set forth a five year rolling target for the prescribed fiscal indicators with specifications of underlying assumptions.
- (3) In particular and without prejudice to the provisions contained in sub-section(2), the Five Year Fiscal Plan shall include an assessment of sustainability relating to:-
 - (i) balance of revenue receipt and revenue expenditure,
 - (ii) the use of capital receipts including borrowings for creating productive assets.
- (4) The Five Year Fiscal Plan shall, inter alia, contain;
 - (a) the Medium Term Fiscal Objectives of the State Government;
 - (b) an evaluation of the fiscal indicators in the previous year vis-à-vis the target set out earlier and the likely performance in the current year as per Revised Estimates;
 - (c) a statement on recent economic trends and future prospective for growth and development affecting the fiscal position of the State Government;
 - (d) the strategic priorities of the State Government in the fiscal area for the ensuing financial year;
 - (e) policies of the State Government for the ensuing Financial year relating to tax and non-tax revenue, expenditure, subsidies (including grants to Public Sector Undertakings, grants-in-Aid to Non-Government Organisation), borrowing and other liabilities, lending and investments, Government guarantees to Public Sector Undertakings with key fiscal measures and targets relating to each of these;
 - (f) an evaluation as to how the current policies of the State Government are in conformity with the fiscal management principles set out in section(4) and the fiscal objectives set out in the Five Year Fiscal Plan.
- (5) Five Year Fiscal Plan shall be in such form as may be prescribed.

4. Fiscal Management Principles:-

- (1) The State Government will be guided by following fiscal management principles:-
 - (a) manage expenditures consistent with the revenue generated;
 - (b) maintain Government debt at prudent level;
 - (c) manage guarantees and other contingent liabilities prudently with particular reference to the quality and level of such liabilities;
 - (d) ensure that the policy decisions of the Government have due regard to the financial implications on the future generations;
 - (e) ensure that the borrowings are used for productive assets and accumulation of capital assets and are not applied to finance revenue expenditures;
 - (f) ensure a reasonable degree of stability and predictability in the level of tax burden;
 - (g) maintain the integrity of the tax system by minimizing special incentives, concessions and exemptions;

- (h) pursue tax policies with due regard to economic efficiency and compliance costs;
 - (i) pursue non-tax policies with due regard to cost recovery and equity;
 - (j) pursue expenditure policies that would provide impetus to economic growth, poverty reduction and improvement in human welfare;
 - (k) build up a revenue surplus for us in capital formation and productive expenditure;
 - (l) ensure maintenance of the physical assets of the Government;
 - (m) maintain transparency by disclosing sufficient information to allow public to scrutinize the state of the public finances;
 - (n) ensure best possible uses of the Government resources and public assets;
 - (o) minimize the fiscal risk associated with management of public sector undertakings and the utilities providing public goods and services;
 - (p) ensure discharge of current liabilities in a timely manner;
 - (q) formulate a realize budget with due regard to the general economic outlook and revenue prospects and minimize deviations during the course of the year;
- (2) The State Government shall take appropriate measures to eliminate revenue deficit and contain fiscal deficit at a sustainable level and build up adequate revenue surplus.
- (3) In particular and without prejudice to the generality of the foregoing provisions, the State Government shall;
- (i) eliminate revenue deficit within five financial years beginning on the 1st day of April 2005 and ending on the 31st day of March, 2010;
 - (ii) reduce the revenue deficit as a percentage of Gross State Domestic Product (GSDP) in each of the Financial year 1st day of April, 2005, in a manner consistent with the target set out in clause (i) above;

Explanation:- For the purpose of calculation of the revenue deficit vis-à-vis the target set for any year, due adjustments will be made to cover the shortfall in the current transfers from the Centre, including devolution of the State's share of Central taxes, with reference to the budgetary provision of the year.

- (iii) by the year 2010 the expenditure on account of salary and wages of the employees of the State Government will be contained within 60% of the total tax and non-tax revenue of the State Government, including devolutions from the Government of India but excluding the grants under the Annual Plan from the Planning Commission and other developmental grants;
- (iv) restrict the revenue expenditure under Annual state plan to one third of the Plan outlay in a financial year with a view to making more fund available for capital and developmental expenditures;

Explanation:- For the purpose of computation of revenue expenditure, any grant given for capital expenditure will be excluded but any loan given for revenue expenditure will be included.

- (v) reduce fiscal deficit to 3% of the estimated Gross State Domestic Product within a period of five financial years beginning on the 1st day of April 2005 and ending on 31st day of March 2010;
- (vi) reduce fiscal deficit as percentage of the estimated Gross State Domestic Product in each of the financial year beginning on 1st day of April 2005, in a manner consistent with the goal set out in clause(v) above;
- (vii) restrict the total debt stock of the State Government including the Government Guarantee to 45% of GSDP of the previous year at current prices within a period of five years beginning on the 1st day of April, 2005;
- (viii) State Government Guarantee for the loans contracted by Public Sector Undertakings, Boards, Companies, Corporations, Cooperative societies or Autonomous organizations under the State Government, shall be restricted at any point of time to fifty percent of State's own tax and non-tax revenue of the previous year or five percent of the GSDP of previous year at current prices, whichever is lower;

Provided that revenue deficit and fiscal deficit may exceed the limits specified under this sub-section on the ground or grounds of unforeseen demands on the finances of the State Government arising out of internal disturbance or natural calamity or such other exceptional grounds as the State Government may specify;

Provided further that the ground or grounds specified in the first proviso shall be placed before the State Legislature, as soon as may be after such deficit amount exceeded the aforesaid limit.

5. Measures for Fiscal Transparency:- (1) The State Government shall take measures to ensure greater transparency in its fiscal operations in public interest .

- (2) The State Government shall take measures to simplify of the Annual Financial Statement.
- (3) The State Government shall at the time of presentation of the Annual Budget disclose in a statement in the form as may be prescribed:
 - (a) the key fiscal indicators including those mentioned in Section 4(3);
 - (b) the significant changes in the accounting standards, policies and practices likely to affect the computation of the fiscal indicators;
 - (c) as far as practicable and consistent with public interest, the contingent liabilities of State Government created by way of guarantee, actual liabilities arising out of borrowings giving the outstanding amounts of principal interest and also the outstanding liabilities in respect of works and supplies under each Department.
- (4) The State Government shall codify at one place the existing rules and procedures for issue of administrative approval, financial sanction, procurement of goods and services, award of work and contract in government transactions and, if necessary, bring about such amendments therein, to ensure greater transparency in such transactions.

6. Measures to enforce compliance:- (1) The Annual Budget and the policies announced at the time of presentation of the budget shall be consistent with the objectives and target set in the Five Year Fiscal Plan.

- (2) The Finance Minister shall be responsible for preparation of the Annual Financial Statement which is to be laid before the State Legislature under Article 202 of the Constitution of India after due consideration of and consultation, as may be necessary, on the proposals received for the purpose.
- (3) Proposals for Supplementary or Additional demands for grants placed before the State Legislature shall be accompanied with a statement of their impact on the fiscal indicators as disclosed at the time of presentation of the Annual Financial Statement under Section 5 (3) of this Act.
- (4) The Department of Finance shall review every year the trends in receipts and expenditure including the fiscal indicator targets set for the current financial year and place before the State Legislature a statement containing the outcome of such reviews.
- (5) The statement, inter alia, shall contain, -
 - (a) any deviation in meeting the obligation and target cast on the State Government;
 - (b) whether such deviation is substantial or relates to actual or potential budgetary outcomes and how much of the deviation can be attributed to the general economic scenario;
 - (c) any remedial measures the State Government proposes to take.

7. Measures to ensure Fiscal Discipline:- (1) With a view to ensuring timely discharge of current liabilities, especially payment of salaries to the employees,-

- (a) the State Government or the appointing authorities under it shall give appointments only against a sanctioned post which is vacant and in accordance with the laid down rules, procedures and orders;

Explanation:- The appointing authorities under this clause shall include the appointing authorities of the autonomous bodies including Public Sector Undertakings, Companies, Statutory Bodies, Trusts, Societies and Cooperatives Societies under the State Government.

- (b) notwithstanding any other provision contained in any Act or Rules, no new post shall be created in any department of the State Government or in Autonomous Bodies including Public Sector Undertakings, Companies, Statutory Bodies, Trusts, Societies and Cooperatives Societies, which are under the State Government, without the prior concurrence of the Finance Department;
- (c) no appointment shall be made by the State Government or the appointing authorities under it in the vacancies arising out of transfer and leave of the incumbents in these posts;
- (d) no appointment shall be made by the State Government or the appointing authorities under it, in a post in anticipation of it's falling vacant in future;
- (e) the State Government or the appointing authorities under it shall not make more than one appointment against one vacant post;

- (f) any letter of appointment to any vacant sanctioned post shall clearly indicate the identity of the post in the manner as may be prescribed;
 - (g) Notwithstanding any other provision contained in any Act or Rules, the select list prepared for the fresh appointments to vacant sanctioned posts shall contain names equal to the number of vacant posts notified at the time of calling for applications for filling up the posts.
- (2) Before awarding any work or starting a construction work or awarding an order of supply of goods and services which create liability on the Consolidated Fund of the State, the State Government or the authorities exercising delegated financial powers shall first issue administrative approval or financial sanction, for the work or the order of supply as the case may be, in compliance with the existing rules, procedures and guidelines and further Rules, procedures and guidelines that may be prescribed from time to time.
- (3) Each Department shall maintain a register of works and order of supplies of goods and services, liabilities incurred against these works and orders of supplies, liabilities cleared and liabilities awaiting clearance, in a format as may be prescribed;
- Provided that the Government may make Rules not to sanction new work if the outstanding liabilities in a Department exceed a limit as may be prescribed.

8. Officers and Penalties:-

- (1) Whoever violates any one or more of the provisions of section 7 shall commit an offence which shall be punishable with rigorous imprisonment for a term which may extend to three years.
- (2) Whoever causes financial loss to the State Government, willfully and with malafide intention, by under assessment and / or under realization of revenue due to the State Government and / or by incurring unauthorized expenditure shall commit an offence which shall be punishable with rigorous imprisonment for a term which may extend to three years and / or recovery of the amount of financial loss caused to the State Government with interest;
- (3) A person who abets any of the offences as aforesaid shall be liable for the same punishment as provided for the offence.
- (4) Notwithstanding anything contained in Code of Criminal Procedure, 1973 the offences committed under this Act shall be treated as cognizable offences;
- (5) Offences under this Act shall be triable by a Magistrate not lower in rank than of a Judicial Magistrate of 1st class.

9. Power to make rules:-

- (1) The State Government may, by notification in the Official Gazette make rules for carrying out the provisions of this Act.
- (2) In particular and without prejudice to the generality of the foregoing provision such rules may provide for all or any of the following matters, namely:-

- (i) The fiscal indicators to be prescribed for the purpose of sub-section (2) of section 3 and clause (a) of sub section (3) of section 5;
 - (ii) The format of Five Year Fiscal Plan as referred to in sub-section (5) of section 3 and sub-section (3) of section 5;
 - (iii) Any other matter which is required to be, or may be, prescribed;
 - (3) All rules made by the State Government under this Act shall, as soon as may be after they are made, be laid before the State Legislature, while it is in session for a total period of not less than fourteen days, which may be comprised in one session or two or more successive sessions, and shall unless some later date is appointed, take effect from the date of their publication in the Official Gazette subject to such modifications or annulments as the Legislature may, during the said period agree to make, so however, that any such modification or annulment shall without prejudice to the validity of anything previously done there-under.
- 10. Protection of action taken in good faith:-** No suit, prosecution or other legal proceedings shall be against the State Government or any officer of the State Government for anything which is done or intended to be done in good faith under this Act or Rules made there under.
- 11. Application of other laws not barred:-** The provision of this Act shall be in addition to and not in derogation of the provisions of any law for the time being in force.
- 12. Power to remove difficulties:-** (1) If any difficulties arises in giving effect to the provisions of this Act, the State Government may by orders published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty;

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act;

Every order made under this section shall be laid as soon as may be after it is made before the State Legislature.

Sd/- (MOHD. A. HOQUE)
Secretary to the Govt. of Assam,
Legislative Department, Dispur.

**GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH
NOTIFICATION**

The 5th September, 2011

No. LGL.59/2005/67— The following Act of the Assam Legislative Assembly, which received the assent of the Governor, is hereby published for general information.

**ASSAM ACT NO. XVIII OF 2011
(Received the Assent of the Governor on 03-09-2011)
THE ASSAM FISCAL RESPONSIBILITY AND
BUDGET MANAGEMENT (AMENDMENT) ACT, 2011**

**AN
ACT**

further to amend The Assam Fiscal Responsibility and Budget Management Act, 2005.

Preamble

Whereas it is expedient further to amend The Assam Fiscal Responsibility and Budget Management Act, 2005, hereinafter referred to as the Principal Act, in the manner hereinafter appearing; It is hereby enacted in the Sixty Second Year of the Republic of India as follows:

Assam
Act XXVII
of 2005

1. (1) This Act may be called the Assam Fiscal Responsibility and Budget Management (Amendment) Act, 2011.
- (2) It shall have the like extent as the Principal Act.
- (3) It shall be deemed to have come into force on the first day of April, 2010.

Amendment of Section 4

2. In the Principal Act, in Section 4, in Sub-section (3) (iii) for the existing clause (i), the following shall be substituted, namely:

“(i) eliminate revenue deficit by 2011-2012 and maintain revenue balance or attain a surplus thereafter;”;

(iv) for the existing clause (v), the following shall be substituted, namely:

“(v) reduce fiscal deficit to 3 % of the estimated Gross State Domestic Product by 2010-11 and maintain the same level thereafter;”;

(iii) for the existing clause (vii), the following shall be substituted, namely:

“(vii) attain the total outstanding debt of the State Government to GSDP ratio at 28.2 % in 2010-11, 28.3 % in 2011-12, 28.4 % in 2012-13, 28.4 % in 2013-14 and 28.5 % in 2014—15 and maintain the same level thereafter;”;

Sd/- MOHD. A. HAQUE
Secretary to the Govt. of Assam
Legislative Department, Dispur

Annexure 11.1(a)

Instructions and guidelines for reconciliation of departmental figures

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT

No. LAPAC. 28/2002/103

Dated Dispur the 4th January, 2003.

From : Dr. K.N. Baisya
Additional Secretary,
Assam Legislative Assembly
Dispur, Guwahati-6

To : The Chief Secretary to
The Government of Assam
Dispur, Guwahati-6

Sub : RECONCILIATION OF DEPARTMENTAL FIGURES OF THE
RECEIPT AND EXPENDITURE WITH THE A.G. ASSAM.

Sir,

I am directed to state that the Hon'ble Committee on Public Accounts, Assam Legislative Assembly has perused the action taken by the Government on the recommendations made inter-alia at page 2 of the 88th Report of the Committee on Public Accounts, Assam Legislative Assembly, 2002, in its meeting held 31st December, 2002 pertaining to the following recommendation:

"It might so happen that the departmental figures were not reconciled in time with the Accounts maintained by Accountant General (A&E), Assam. The Committee has noticed laxity on the part of spending departments in reconciling departmental figures in time with the accounts maintained by the A.G. (A&E) who has been authorised to keep accounts of the State. Whatsoever, the Committee holds that quarterly reconciliation calendar should strictly be adhered to by all departments concerned which will ensure that correct figures are reported in the accounts of the State Government and featured in the Report of the Comptroller and Auditor General of India which are caused to be laid before the Legislature in terms of article 151(2) of the Constitution. Failing which, the concerned departmental heads of the State Government should directly be held responsible for wrong booking/misreporting in the annual financial statements and such other accounts of the Government and also for any excess over the estimate of budget voted by the Legislature".

In the mean time the Finance Department has made reference to the respective Principal Secretaries/Commissioner & Secretaries/ Secretaries to the Government of Assam on the aforementioned subject vide letter No. BW. 21/2001/219 dated 9-12-2002 (copy enclosed with the statement furnished therewith).

While the Hon'ble Chairman has gone through the letter of the Finance department, he has directed the undersigned to place the matter before the Chief Secretary to the Government of Assam for showing the unhappy position of reconciliation of figures of the departments concerned of the Government of Assam resulting to an anomalous position may be revealed in the report of the C.A.G. of India relating to the current year and the years to come.

As directed by Hon'ble Chairman, I would therefore, request you kindly to issue necessary direction to all the departmental heads of the Government of Assam for taking appropriate action on the subject already mentioned for timely reconciliation of figures of receipt and expenditure of all the concerning departments of the Government of Assam.

Yours faithfully

Additional Secretary,
Assam Legislative Assembly

Memo No. LAPAC. 28/2002/103-4

Dated Dispur the 4th January, 2003

Copy to:

- 1) The Hon'ble Chairman, Committee on Public Accounts, ALA.
- 2) The Financial Commissioner to the Govt. of Assam, Dispur with reference to the Finance department letter No. B.W. 21/2001/219 dtd. 9-12-2002.

Additional Secretary,
Assam Legislative Assembly.

Annexure 11.1(b)

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
GUWAHATI-781006**

BW. 1/2003/148

June 18, 2005.

To : 1. The Principal Secretary to the Govt. of Assam.
2. The Commissioner & Secy. to the Govt. of Assam.
3. The Secretary to the Govt. of Assam.

..... Department.

Sub : Verification and Reconciliation of Departmental figures of Receipt and Expenditure with those booked in A.G's Office for the 1st & 2nd Quarter ending September, 2004.

Ref. : Letter No. BW.1/2003/103 dtd. 19.02.2005,
No. BW.1/2003/109 dtd. 23.02.2005,
No. BW.1/2003/116 dtd. 05.04.2005. | from Finance (Budget)
Department.

Sir,

The Status Report on reconciliation of Departmental Accounts for the 1st & 2nd Quarters of 2004-05 as sent by Accountant General, Assam to Finance Department reveals that none of the Departments could reconcile the accounts in full for the 1st Quarter and only two Departments have reconciled the accounts of 2nd Quarter although heads of all Administrative Departments were provided with Calendar Programme of reconciliation and guidelines vide Finance Department's letter under reference. The P.A.C. as well as C.V.C. in their reports have expressed displeasure for laxity on the part of spending Departments in reconciliation of the expenditure figures.

As you know, in absence of reconciled figures, Finance Department will not be able to countersign your Departmental figures and the figures booked by Accountant General, Assam have to be treated as accepted figures for annual Accounts which may not reflect the actual expenditure and receipt position of the Government. Further, reluctance in reconciliation on the part of the Controlling Officers may lead to the fraudulent as well as excess drawal of the fund

over the budget provision. In that case, there will be no other alternative but to take action against the defaulting officials for the financial loss caused to Government as per relevant provision of the Assam Fiscal Responsibility and Budget Management Act, 2005.

You are, therefore, requested once again to instruct your Controlling Officer/DDOs to reconcile the figure of your accounts (both Receipt & Expenditure) as per Calendar Programme and guidelines sent to you by Finance Department from time to time including the period as referred to above and report compliance.

Yours faithfully,

(S. Kabilan)

Chief Secretary to the Govt. of Assam.

Annexure 11.1(c)

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT**

No.BW.1/2003/Pt/167

Dated Dispur, the 7th June, 2007.

From : Sri H.S. Das, IAS,
Commissioner & Secretary to the Govt. of Assam.
To : The Principal Secretary/Commissioner & Secretary/Secretary to the
Govt. of Assam of all Administrative Departments.
Sub : Verification & Reconciliation of Departmental figures with those booked in A.G.'s Office for the
quarter ending December, 2006.
Ref : Memo No. TMC/VERFN/3-3/2006-07/86-88, dtd. 22-05-07 from the Sr. Accounts Officer, Office of the
A.G.(A&E), Assam, Guwahati-29.

Sir,

In inviting a reference to the memo number on the subject cited above, I am directed to request you to depute your staff to A.G.'s Office at Guwahati with the Treasury-verified figure of your Departmental transactions containing full classification as per budget provision, duly certified by Commissioner & Secretary/Secretary. The Calendar Programme for Verification & Reconciliation etc. received from A.G., Assam, is attached herewith. The Programme commences from 18th June to 29th June, 2007.

The status of reconciliation of expenditure with the A.G, Assam is not satisfactory as reported by A.G, Assam from time to time. Failure on the part of Controlling Officer to reconcile the expenditure of State Government leads to wrong projection of State accounts as a whole. This is not desirable. Further, it is informed that Finance Department will require to countersign annual account of the respective Department as to the correctness of the amount and subsidiary accounts of the concerned Department. The Hon'ble Public Accounts Committee has also stressed need for proper and timely reconciliation of expenditure with the A.G., Assam for proper reflection of expenditure in the Account. Controlling Officers are responsible for reconciling discrepancy, if any, with the figure booked in the A.G's Office.

This Department instruction issued vide letter No.BW.1/2003/Pt/149, dated 20-01-2007 regarding Monthly reconciliation of drawals/ deposits between Heads of Departments and Treasuries may kindly be referred to.

The Departmental Officer(s)/Staff who fail to attend A.G's Office for verification & reconciliation as per calendar programme already communicated by A.G's Office due to late receipt of the communication may kindly be asked to report to the concerned official(s) of A.G's Office for fixing up a fresh programme for verification & reconciliation.

This may kindly be treated as Most Immediate.

Encl : As stated above.

Yours faithfully,
Commissioner & Secretary to the Govt. of Assam,
Finance Department

Annexure 11.1(d)

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT**

No. BW 1/2003/Pt/149

Dated Dispur, the 20th January, 2007

From : Shri J. Bhattacharjee,
Joint Secretary to the Govt of Assam.
To : All Administrative Departments.
All Heads of Departments
Sub : Monthly reconciliation of drawals /deposits between Head of
Departments and Treasuries

Sir,

I am directed to say that the Hon'ble Public Accounts Committee (P.A.C) of the Assam Legislative Assembly desire that monthly reconciliation of figures relating to drawals and deposits (i.e. expenditure and receipt) be compulsorily carried out between Heads of Department and Treasuries concerned in the State.

I am therefore, directed to request you to kindly instruct the Controlling Officers/Drawing & Disbursing Officers (DDOs) under your administrative control and jurisdiction to (1) draw up a statement of date-wise receipt and expenditure separately of a particular month, (2) get those figures reconciled with those recorded in the Subsidiary Registers of the concerned Treasury, (3) the same may be got certified by the Treasury Officer concerned before the 10th day of the following month and (4) finally prepare a consolidated statement of figures of receipt and expenditure so as to keep it in readiness for the Quarterly Verification & Reconciliation of figures with those booked in Accountant General's Office as per Calendar Programme fixed by the A.G. (A&E), Assam from time to time.

Yours faithfully,
Joint Secretary to the Govt. of Assam,
Finance (Budget) Department.

Memo No.BW 1/2003/Pt/149-A

Dated Dispur, the 20th January, 2007.

Copy forwarded for information and necessary action to:-

1. The Secretary, Assam Legislative Assembly, Dispur for favour of information of the Hon'ble Public Accounts Committee.
2. The Secretary to the Governor of Assam, Raj Bhawan, Guwahati.
3. The Registrar General, Gauhati High Court, Guwahati.
4. The Principal Secretary, Bodoland Territorial Council, Kokrajhar/Karbi Anglong Autonomous Council, Diphu/North Cachar Hills Autonomous Council, Haflong/ Rabha Hasong Autonomous Council, Dudhnoi/Lalung(Tiwa) Autonomous Council, Morigaon/Missing Autonomous Council, Gogamukh/Sonowal Kachari Autonomous Council, Dibrugarh/Deori Autonomous Council, Narayanpur/ Thengal Kachari Autonomous Council, Titabor. He is requested to kindly issue necessary instructions to all Heads of Departments/Subordinate Offices under his administrative control and jurisdiction accordingly.

By Orders etc.
Joint Secretary to the Govt. of Assam
Finance (Budget) Department

Control of financial expenditure

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR**

NO.BB.56/93/1

Dated Dispur, the 16th June, 1993.

OFFICE MEMORANDUM

SUB : CONTROL OF FINANCIAL EXPENDITURE

There are clearly laid down rules, regulations and procedure governing financial transactions, accounts keeping, periodic reporting and other associated matters. But of late, some laxity has been observed in adherence to these rules, regulations and procedure which has led to a series of financial irregularities in some Departments. It is needless to emphasize that the various instructions issued in the matter of control of expenditure and reporting and maintenance of accounts should be strictly complied with. The following instructions are issued to reiterate the position and clarify possible doubts and for strict compliance.

- (i) The Controlling Officers should distribute the budget provision for the year among the Drawing and Disbursing Officers under him. Separately against concerned Head of Account as soon as Budget is passed. This should invariably be done and a copy of the order communicating the provision under each unit of appropriation except salary placed at the disposal of the D.D.Os will be forwarded to the concerned treasuries.
- (ii) Where a Controlling Officer himself is a drawing and disbursing officer, in respect of any unit of appropriation or a part thereof, he should intimate the concerned Treasury the budget allotment retained at his disposal.
- (iii) In the event of there being any reduction in or addition to a grant subsequent to passing of the Budget the Controlling Officer should immediately review the allocation previously communicated to the D.D.O.s and issue revised allocation under intimation to the concerned treasury.
- (iv) An Appropriation Control Register will be maintained in all the treasuries. This Register will be maintained Head of Account-wise (with its further sub-divisions against each D.D.Os). To enable the Treasury to maintain the Register properly, all Controlling Officers should furnish a list of D.D.Os under their control to the Treasury/ Sub-Treasuries from which the D.D.Os are authorized to draw.
- (v) As soon as the intimation about the budget provision placed at the disposal of a D.D.O. is received at the treasury an entry will be made in the Appropriation Control Register under attestation of the Accountant of the Treasury/ Sub-Treasury. Whenever a bill or cheque is presented at the treasury, the availability of budget provision to cover the payment will be checked with reference to the entry in the Register. The progressive expenditure will be noted in the Register after each payment. In case the balance provision according to the Register does not cover the payment, the bill/ cheques should not be passed, but returned noting the position.
- (vi) It may be noted by all concerned that no bill/ cheque will be entertained by the Treasury with effect from 1-7-1993 unless the Detailed Head-wise distribution of fund as indicated above is furnished to the Treasury by 30th June, 1993 at the latest.
- (vii) Controlling Officers as well as D.D.Os should maintain the register about the budgetary allotment as prescribed.

- (viii) Every Administrative Department/ Head of the Department shall maintain a register Major Head-wise which should contain details of sanction issued by different authorities competent to issue such sanctions.
- (ix) Drawing and Disbursing Officer should maintain an expenditure register and forward the expenditure return of every month by the tenth of the following month to their Controlling Officer. The Controlling Officer should compile all the monthly returns received from the DDOs under his control and include therein the expenditure incurred by him during the month under report and forward the same to the concerned control branch of the Finance Department with a copy to the concerned Administrative Department by the 20th of the next month. As soon as the Finance Department receives the monthly return of expenditure from Controlling Officers, they will record the progressive sanction amount under the Head of Account in a register. When the progressive sanction amount corresponds to the budget provision under the Head of Account, they will not issue further LOC against that Head of Account and also issue immediate instructions not to issue any more sanctions against that Head of Account till the same is augmented.
- (x) Maintenance of the registers mentioned above will go a long way in the control of expenditure, but an accurate picture will not emerge unless the accounts are reconciled with the figures booked in the office of A.G. It is, therefore, reiterated that the Controlling Officers should undertake verification of departmental accounts with the figures booked in the office of A.G. and reconcile the discrepancy if any, as per existing instructions. Timely reconciliation of figures will obviate any discrepancies awaiting reconciliation at the time of acceptance of figure in the Appropriation Accounts, and consequently incidence of delay in the compilation of Appropriation Accounts will substantively be reduced. Because of delay in compilation of the Appropriation Accounts the CAG's report is badly delayed and often timely action is not initiated against guilty officers even in respect of major financial irregularities highlighted in the report as they may have retired/ relinquished office in the mean time.
- (xi) Treasury officers will strictly follow existing instructions regarding submission of D.M.S to A.G.

3. Any entry in the registers mentioned in the preceding paragraphs must be duly authenticated by the concerned officers.

4. Any violation of or deviation from these instructions will be construed as a case of financial irregularity and the officer/ staff concerned shall be held personally responsible.

(Sd/- C. BABU RAJEEV)

Commissioner & Secretary to the Government
Finance Department

Memo No. BB.56/93/1-A

Dated Dispur, the 16th June, 1993.

Copy to:-

1. The Chief Secretary, Assam, Dispur.
2. The Addl. Chief Secretary, Assam, Dispur.
3. All Commissioners/ Secretaries to the Govt. of Assam,
4. The Secretary to the Governor of Assam, Dispur.
5. The Secretary, Assam Public Service Commission, Guwahati-5.
6. The Secretary, Assam Legislative Assembly, Dispur
7. All Heads of Departments.
8. All Controlling Officers, . They are advised to communicate these information's to all D.D.Os under their control.
9. All Sr. FAs/ FAs/Sr.FAOs/ FAOs.
10. All Treasury Officers.

Annexure-12.2

Drawal of fund against Letter of Credit

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR**

NO.BB.56/93/2

Dated Dispur, the 16th June, 1993.

OFFICE MEMORANDUM

SUB : DRAWAL OF FUND AGAINST LETTER OF CREDIT

The system of Letter Of Credit has been introduced with a view to regulating the flow of expenditure on a month to month basis and enforcing control over appropriation. But the desired result has not been achieved due to non compliance of the instructions. To make the system effective, the following instructions should be followed scrupulously.

- (i) Finance Department will designate one officer to sign L.O.C to be issued to the Departments. The signature of the designated officer shall be furnished to the Departments who will verify the signature on the L.O.C. with reference to the signature supplied by Finance Department.
- (ii) The Administrative Department/ Head of Department will also designate only one officer to sign the L.O.C to be issued to Drawing and Disbursement Officers under their control furnishing the name and designation of the Officer-designate together with his signature duly attested by the Departmental Head/ Head of Department to the concerned Treasury.
- (iii) On receipt of L.O.C. from Finance Department, Admn. Deptt/ Head of Department shall distribute the fund among D.D.O.s in the prescribed printed forms, which will be obtainable from the Director, Assam Govt. press. A copy of the prescribed form is enclosed. Till such time as the printed forms are available typed/ cyclostyled copies of the form shall be used.
- (iv) A self contained register containing full and accurate records of L.O.C. received from Finance Department and thereafter distributed to D.D.Os shall be maintained in the enclosed form by the Admn., Department/ Heads of Deptt. The register should be maintained Major/ Sub-Major Head wise allotting more than one page where necessary for each Major/ Sub-Major Head of Account.
- (v) Release of fund through L.O.C. to D.D.Os should be made detail head-wise under the relevant Major/ Minor Head of Account and the amount released should be shown both in figures and words. Further, official seal of the officer authorized to sign L.O.C.s should be affixed below his signature on the L.O.C Treasury Officer will under no circumstances accept any L.O.C. which is not signed by the designated officer and countersigned by the concerned Sr.FA/ FA/ Sr.FAO/FAO etc.
- (vi) Under no circumstances L.O.C.s meant for the D.D.Os shall be sent through unauthorized/ unofficial channels.
- (vii) Any entry in the registers mentioned in the preceding paragraphs must be duly authenticated by the concerned officers.
- (viii) Any violation of or deviation from these instructions will be construed as a case of financial irregularity and the officer/ staff concerned shall be held personally responsible.

(Sd/- C. BABU RAJEEV)
Commissioner & Secretary to the Government
Finance Department

Memo No. BB.56/93/2-A
Copy to:-

Dated Dispur, the 16th June, 1993.

1. The Chief Secretary, Assam, Dispur.
2. The Addl. Chief Secretary, Assam, Dispur.
3. All Commissioners/ Secretaries to the Govt. of Assam,
4. The Secretary to the Governor of Assam, Dispur.
5. The Secretary, Assam Public Service Commission, Guwahati-5.
6. The Secretary, Assam Legislative Assembly, Dispur
7. All Heads of Departments.
8. All Controlling Officers. They are advised to communicate these information's to all D.D.Os under their control.
9. All Sr. FAs/ FAs/Sr.FAOs/ FAOs.
10. All Treasury Officers.

(Sd/- C. BABU RAJEEV)
Commissioner & Secretary to the Government
Finance Department.

Drawal of fund against Ceiling

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR**

NO.BB.59/98/11

Dated Dispur, the 21st May, 1998.**OFFICE MEMORANDUM****SUB : DRAWAL OF FUND AGAINST CEILING**

The system of release of fund through "Ceiling" has been introduced with a view to regulating the outflow of cash on account of expenditure on the month to month basis and enforcing control over appropriation. To make the system more effective and purposeful it has been considered necessary to make some modifications as indicated below, which will come into force w.e.f. 1-7-1998.

- (i) Finance Department will designate one officer to sign ceiling to be issued to the Departments. The specimen signature of the designated Officer shall be furnished to the Departments who will verify the signature on the "ceiling" with reference to the signature supplied by Finance Department.
- (ii) The Administrative Department will also **designate only one officer** to sign the ceiling to be issued to Drawing and Disbursing Officers under their control furnishing the name and designation of the officer-designated together with his signature duly attested by the Head of Administrative Department to the concerned Treasuries.
- (iii) On receipt of fund through "Ceiling" from Finance Department, Administrative Department shall distribute the fund among Drawing and Disbursing Officers in the prescribed printed forms. (sample copy enclosed). Treasury copy of the all ceiling to be issued by the Administrative Department to the Drawing and Disbursing Officers should invariably be **signed with official seal by ink/ ball pen both by the designated Officer and countersigning officer. Treasury Officer will not pass any bill/cheques against "ceiling" not signed with ink/ ball pen. Cyclostyle copy not signed by ink/ ball pen would not be accepted by Treasury Officer.**
- (iv) In case Administrative Department do not issue Drawing and Disbursing Officer wise ceiling and issue ceiling to Head of Department who in turn issue Drawing and Disbursing Officer wise ceiling. **Administrative Department will issue an order designating an officer of the Head of Department to issue ceiling and forward his name, designation & specimen signature to all Drawing and Disbursing Officers/ Treasury Officers with copy to Accountant General, Assam, (A&E) and Audit/ Finance (Bt) Department.** Such 'Ceiling' issued by designated Officer of the Head of Department should invariably signed with ink/ ball pen & countersigned by the Sr.FAO/ FAO in the manner as stated in para (iii) above.
Ceiling not issued by officer other than those mentioned in para (III) & (IV) above will not be accepted by Treasury Officers.
- (v) A self contained register containing full and accurate ceiling received from Finance Department or from Administrative Department as the case may be and thereafter distributed to Drawing and Disbursing Officers shall be maintained in the enclosed form by the Administrative Department/ Head of Department. The register should be maintained Major/ Sub-Major Head wise

allotting more than one page where necessary for each Major/ Sub-Major Head of Account.

- (vi) Release of fund through ceiling to Drawing and Disbursing Officers should be made detail head-wise under the relevant Major/ Minor Head of Account and the amount released should be shown both in figures and words.
- (vii) Under no circumstances ceiling meant for the Drawing and Disbursing Officers shall be sent through **unauthorized/ unofficial** channels.
- (viii) All entry in the registers mentioned in the preceding paragraphs must be duly authenticated by the designated officers.
- (ix) **Any violation** of or deviation from these instruction will be construed as case of financial irregularity and the officer/ official concerned shall be held personally responsible.
- (x) For drawal of ceiling fund and also salary and other ceiling exempted fund it is necessary to communicate budget to all Drawing and Disbursing Officers under intimation to Treasury Officer as communicated vide letter No.BB.56/93/1, dated 16.6.93. As such to avoid delay in drawal fund both under ceiling and ceiling exempted items, the Controlling Officer will henceforth communicate Drawing and Disbursing Officer-wise allotment at least for six months at a time.

(Sd/-)

Commissioner & Secretary to the Government
Finance Department

Memo No. BB.59/98/11-A

Dated Dispur, the 21st May, 1998.

Copy to:-

1. The Chief Secretary, Assam, Dispur.
2. The Addl. Chief Secretary, Assam, Dispur.
3. All Commissioners/ Secretaries to the Govt. of Assam,
4. The Secretary to the Governor of Assam, Dispur.
5. The Secretary, Assam Public Service Commission, Guwahati-5.
6. The Secretary, Assam Legislative Assembly, Dispur
7. The Principal, Accountant General (Audit)/ (A&E), Assam, Maidamgaon, Beltola, Guwahati-28.
8. The Director of Accounts and Treasuries, Assam, Guwahati-6
9. The Director of Local Audit, Rukminigaon, Guwahati
10. All Heads of Departments.
11. All Controlling Officers, . They are advised to communicate these information's to all D.D.Os under their control.
12. All Sr. FAs/ FAs/Sr.FAOs/ FAOs.
13. All Treasury Officers. They are requested not to accept ceiling not issued in the manner prescribed at para (iii) & (iv) of the Office Memorandum.

(Sd/-)

Commissioner & Secretary to the Government
Finance Department.

REGISTER OF CEILING ISSUED

YEAR - 20

Major head/ Sub Major Head	Budget Provision		Finance Deptt's letter with date of Forwarding L.O.C	Ceiling issued by the Finance Department				Total
	Original	Balance		Non Plan		Plan		
				General	Hill	General	Hill	
1	2	3	4	5	6	7	8	9

Ceiling issued to D.D.Os by the Department					Minor & detail head against which L.O.C. issued	Name of the D.D.Os.	Letter with date of issue of L.O.C. to D.D.Os	Initial of the Depart mental officer
Non Plan		Plan		Total				
General	Hill	General	Hill					
10	11	12	13	14	15	16	17	18

CELLING - Form

To be used by the Department/

Office of theDepartment

Ceiling for the month of 20

Name of D.D.O.	Major Head/ Sub-Major Head	Minor Head	Detailed Head	Amount Rs.			
				General Area		Sixth Schedule Areas	
				Plan	Non-Plan	Plan	Non-Plan
1	2	3	4	5	6	7	8

The Ceiling is valid upto 20

Fund is released out of the allotment made by Finance Department

vide No. BB..... Dt.....

Counter Signature of
Sr. FA/ FA/ Sr.FAO/FAO

Signature of the
Designated Officer
with Office Seal

Memo No.....

Dated

Copy forwarded to:-

1. Concerned D.D.O.
2. Concerned Treasury
3. Finance (Budget) Department
4. Accountant General (A&E), Assam
5. Accountant General (Audit), Assam,

Signature of the Concerned Officer
with designation.

Format for Budget Allocation/ Ceiling

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR**

NO.BB.175/2007/33

Dated Dispur, the 27th June, 2007.

From : Shri H.S. Das, IAS,
Commissioner & Secretary to the Government of Assam,
Finance Department.

To : All Principal Secretaries to the Govt. of Assam,
All Commissioner & Special Secretaries to the Govt. Of Assam
All Secretaries to the Govt. of Assam,
All Heads of Departments.

Sub : **Format for Budget Allocation/ Ceiling.**
Sir,

I am directed to say that, for implementation of the Comprehensive Treasury Management & Information System (CTMIS) in government transaction, new formats for allotment of fund under budget grant and distribution of fund under ceiling by the budget controlling authority to the Drawing and Disbursing Officer needs to be introduced. All concerned are therefore requested to submit the proposal for budget allocation to the respective budget controlling authority in the prescribed form (enclosed) No.B-I and for allocation of budget to concerned D.D.Os in form No. B-II. Similarly for submission of proposal for ceiling to the concerned authority, form No. C-I & C-II and for distribution of fund under ceiling by the budget Controlling Officer to the D.D.Os form No. C-IV are to be used.

The new format will be in force with effect from 1st August 2007.

Yours faithfully,

(Sd/-)

(H.S. Das)

Commissioner & Secretary to the Government
Finance Department

Memo No. BB.175/2007/33-A

Dated Dispur, the 27th June, 2007.

Copy for information and necessary action to:-

1. The Accountant General (Audit)/ (A&E), Assam, Maidamgaon, Beltola, Guwahati-28.
2. All Deputy Commissioner and Sub Divisional Officer.
3. All Treasury Officers.
4. The Director of Accounts and Treasuries, Dispur, Guwahati-781006
5. All Expenditure Control Branches of Finance Department.
6. All Sr. FAs/ FAs/Sr.FAOs/ FAOs.
7. All Sr.F.A/ F.A/ Sr.F.A.O./ F.A.O.

(Sd/-)

Commissioner & Secretary to the Government
Finance Department.

FROM C-II
DEMAND FOR FUND UNDER CEILING
(To be used by the Budget Controlling Authority)
(For submission to Finance (Budget) Department)

Ceiling Proposal No : Date :

Ceiling for the month of (mm/yyyy):

Grant No. Department Code Name of Department

(Rupees in thousand)

Major Head	Sub Major Head	Minor Head	Sub Head	Sub Sub Head	Detail Head	Sub Detail Head	Plan/ Non-Plan	GA/ SSA	Voted/ Charged	Budget provision for the current year	Fund received under Ceiling till date	Budget provision available as on date (10-11)	Fund requirement under Ceiling	Remarks if any
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]

Note: 1. Copy of sanction order to be enclosed.
 2. If required proposal may be submitted with forwarding letter.

Date :-
 Signature of Budget Controlling Officer.

Memo No.

Proposal submitted to :
 1. Head of Department
 2.

Signature of Budget Controlling Officer.

FORM-C-1y
FIXATION OF CEILING

(To be used by Department/ Head of the Department for distribution of Ceiling to the DDOs)

Ceiling Allotment No : Date :

Budget Allotment reference No. Date :

Ceiling for the month of (mm/yyyy) Ceiling valid upto (dd/mm/yyyy)

Issued to : DDO Code : Designation of DDO

Treasury Code : Name of Treasury :

Department Code Name of Department

Designation of Ceiling issuing authority :

(Rupees in thousand)

Grant No	Major head	Sub Major Head	Minor Head	Sub Head	Sub-Sub Head	Detail Head	Sub Detail Head	Plan/ Non-Plan	GA/ SSA	Voted/ Charged	Amount
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]

This Ceiling has been issued out of the fund released by the Finance (Budget) Department Vide No. Date :

Counter Signature of
Sr. F.A./F.A./ Sr.F.A.O/ F.A.O.

Signature of Designated Officer with Seal
Date :-

No. Bk

Copy forwarded for information and necessary action to :

1. The (DDO)
2. The Accountant General (A&E), Assam, Beltola, Guwahati-29
3. The Principal Accountant General (Audit), Beltola, Guwahati.
4. Deputy Secretary to the Govt. of Assam, Finance (Budget) Department Dis- ur.
5. The Director of Accounts & Treasuries, Assam, New Kar Bhawan, 5th floor, Dispur, Guwahati-6.
6. The Treasury Officer,

Signature of Designated Officer with Seal

Delegation of Financial Powers Rules and Procedure for Sanction

In pursuance of Clause (3) of Article 166 of the Constitution of India and in super session of the Delegation of Financial Powers Rules, 1999 (as amended up to date), except in respects the things done or omitted to be done before such super session, the Governor of Assam hereby makes the following rules for the delegation of financial powers namely:-

1. Short title and commencement (i) These rules may be called the Delegation of Financial Powers Rules, 1999. (ii) They shall come into force on the date of their publication in the official Gazette.

2. Definitions – In these rules, unless the context otherwise requires.

- (a) “Administrative approval” means the formal acceptance by the Department concerned of the proposal for an original work (other than a petty work costing Rs. 3,000 or under) to be undertaken for the Department either by the Public Works Department or the Department to which the work may have been assigned by the Governor. Taken with the provision of funds in the budget, it operates as a financial sanction to the work. **
- (b) “Administrative Departments’ means the Administrative Departments of the Government of Assam as notified from time to time.
- (c) “Appropriation” means the allotment of a particular sum of money by a competent authority from funds placed at his disposal, to meet specific expenditure.
- (d) “Class of Government Servants” means –
 - (i) All Government Servants, other than ministerial servants, holding posts carrying the same designation in the same Department or service, and
 - (ii) All Government Servants holding posts, which have been declared by the Governor or the State Government to be in a single class.
- (e) “Financial Sanction” means the sanction of Government or of an authority to which powers has been delegated to incur expenditure of public money for a specified purpose and is subject to appropriation of fund.
- (f) “Finance Department” means the Finance Department of the Government of Assam.
- (g) “Financial year” means the period from 1st April to 31st March inclusive.
- (h) “Grade of Government Servants” means a Sub-Division, according to pay of a class of Government Servants.
- (i) “Head of Department” means an authority empowered by the Government to exercise the powers of the Head of a Department as specified in Schedule-IV of the D.F.P. Rules
- (j) “Head of an Office” means a Government Servant recognized as such by Government or the Head of the Department under whom he may be employed.
- (k) “Non-recurring expenditure” means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments.

**** For drawal of funds during the subsequent financial years of the Administrative Approval, specific financial sanction for release of funds are necessary.**

- (l) "Pay" means the amount monthly drawn by a Government Servant as defined in Fundamental Rule 9(21)(a)(i).
- (m) "Re-Appropriation" means the transfer of funds from one Sub-Head of appropriation to another Sub-Head.
- (n) "Recurring Expenditure" means all expenditure which is not non-recurring.
- (o) "Subordinate Authority" means any authority subordinate to the Governor or the State Government and includes a Department of Government.
- (p) "Technical Sanction" means the sanction of the competent authority to a properly detailed estimate for a work to be done.

3. [1] General limitations on power to sanction expenditure. It is a primary condition of the exercise of all financial powers that public revenues may be spent only on legitimate object of public expenditure. In spite of the sanctions accorded under delegation no expenditure can be incurred unless funds to cover the charge during the year have been provided. So when applying for sanction of a competent authority to any expenditure it should invariably be specified how it is proposed to be met. The sanctioning authority should also indicate how the fund is to be provided on the body of the sanction.

[2] A Subordinate authority may sanction expenditure or advances of public money in those cases only in which it is authorised to do so by –

- (i) The provision of any legislative enactment for the time being in force or of rules made under such an enactment; or
- (ii) The codes manuals and regulation issued by the Governor or the Government of Assam; or
- (iii) Any order of the Governor of the Govt. of Assam delegating their powers with reference to the provisions of a legislative enactment or to rules approved or orders issued by the Governor or the Government of Assam; or
- (iv) Any order of the Governor or the Government of Assam laying down as scale or maximum scale of expenditure; or
- (v) These rules and the schedules annexed to these rules.

[3] Nothing contained in sub-rule of these rules shall empower any subordinate authority to sanction without previous consent of the Finance Department an expenditure which involves the introduction of a new principle or practice likely lead to increase of expenditure.

[4] The exercise of power by a subordinate authority is subject to the observance of any general or special direction which the authority delegating power may issued at any time, whether generally or in reference to a particular case.

4. Effect of Sanction-

[1] Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

[2] Sanction to recurring expenditure covering a specified terms of years becomes operative when fund are appropriated to meet the expenditure for the first year and remains effective for each year or specified term subject to appropriation in such year and subject to the terms of the sanction.

[3] Disbursing Officers must be careful to observe that no sanction, whether recurring or non recurring and when given in on authorized code or other wise is acted upon if appropriation has ceased to be so made in any year.

[4] Strictly speaking no expenditure should be incurred until the budget has been communicated. Regular and authorized expenditure, however, which cannot in the interest of Government be avoided, such as pay, travelling allowance, diet money of witness etc., may be incurred in anticipation of budget provision.

The following additional relaxations are permitted.

(a) Expenditure on works in progress from the preceding year under the control of the Public works Department, on annual repairs and on tools and plants provided that the expenditure on repairs and tools and plant shall not exceed the provision estimated either for the previous or current year and that the expenditure monthly on establishments shall not exceed one twelfth of the establishment allotment of the previous year.

(b) Expenditure on departmental lumbering and exploitation work, in the Forest Department in progress from the proceeding year.

5. **Provision of Fund by Legislature-** Demands for grants and Appropriations for charged and voted expenditure are presented to the Legislature on behalf of the appropriate Department or authority concerned. After the Demands have been voted and the necessary appropriation Act passed by the Legislature the amount so authorized become available to the Department or authority concerned for appropriation to meet sanctioned expenditure.

6. [1] Primary Units of appropriation - A Grant or Appropriation for charged and voted expenditure are distributed by Sub-Heads under which it shall be accounted for each such Sub-Head constitutes a primary unit of appropriation. The primary unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately.

[2] Primary units of appropriation shall become one or all of the following:-

Pay of Officers

Pay of Establishment

Allowances and Honorarium

Other Charges

Grants-in-aid to Contributions and Donations

Original Works- Major Works

Extension and Improvements

Repair and Maintenance

Tools and Plants

Assignments and Compensations

Establishment Charges payable to other Government Department etc.

Reserve

Suspense

Loss or Gain by Exchange.

[3] The Finance Department may add to the primary units specified in sub-rule [2] any other primary units of prescribe an entirely different set of such units.

7. Allotment of funds- The Department of authority on whose behalf a Grant of Appropriation for changed & voted expenditure is authorized by the Legislature shall distribute the sanctioned funds, where necessary among the controlling and disbursing officers subordinate to it. Subject to any special rules or orders issued by the Legislature the whole or part of the provision under a primary unit may be placed at the disposal of a controlling or disbursing officer or the primary unit may be broken into a number of secondary units and the provision under any of these, wholly or a part, may be placed at his disposal.

8. Sanction or consent of the Finance Department- Whether the consent or sanction of the Finance Department is required by these rules such consent or sanction shall be expressed in writing and communicated to the Audit Officer by that Department.

9. Communication of Financial Sanction – Orders conveying the sanction of expenditure or advance of public money shall be communicated as follows-

(a) If the order is issued by an Administrative Department exercise of the powers delegated under these rules by the Secretary, Additional Secretary, Joint Secretary, Deputy Secretary, Under Secretary of the Department or by any other Officers as may be specifically empowered under rule 12 of the Assam Rules of Executive Business.

(b) If the order is issued by a head of a Department or an authority subordinate to them to whom the power to sanction has been delegated by the authority, or by any gazetted Officer authorized with the approval of the Finance Department to sign for him.

Provided that the copies of the sanctioning memorandum for the Accountant General, Assam shall be forwarded by the Senior Financial Adviser/ Financial Adviser in the case of the Administrative Department and Senior Finance and Accounts Officer in the case of the Head Departments where such Officers exist.

If the order is issued by the Governor relating to his own establishment by the Military Secretary to the Governor.

(c) If the case not covered by these rules where the expenditure has been sanctioned with the concurrence of the Finance Department by the Secretary, Deputy Secretary, Under Secretary to the Govt. of Assam, Finance Department or any other officer of that Department as may be specifically empowered in that behalf under rule 12 of the Assam Rules Executive Business.

Provided further that the views of Senior Financial Adviser, Financial Adviser and Senior Finance & Accounts Officer should be taken where they are required to forward the sanctioning Memorandum to the Accountant General.

(d) The sanctioning authority should in each case intimate to the Accountant General how the expenditure is proposed to be met.

Duties of DDO's:

1. No Bill should be signed by DDO, which is not entered in the Bill Register.
2. A bill, which is cashed in treasury, is entered in the Cash Book. DDO, while signing the Cash Book, should also sign the Bill Register to satisfy that proceeds of the bill passed by him entered in the Cash Book.
3. If on checking of the Bill Register, DDO finds that his second signature against any bill has not been obtained on the ground that the treasury has not passed bill, he should personally enquire Treasury Officer regarding the fate of the bill to guard against temporary or permanent misappropriation.
4. While signing the Transit Register, the DDO should satisfy himself that, there is a corresponding entry of the bill in Bill Register.
5. Cash Chest is in charge and custody of DDO. The Cash Chest has two locks-the key of one lock should be with the DDO and the key of other lock with the Cashier.
6. Spare keys of the Cash Chest should be deposited to Treasury under seal cover.
7. In exceptional cases when signing of the Cash Book on the close of the day is not possible for reasons beyond control a rough book showing daily cash balance in the chest signed both by Cashier and DDO should be maintained with suitable columns.
8. DDO should keep in his safe custody Money Receipt Books received from Government Press. A Register of Receipt Book showing Book number and page numbers should be maintained and kept in safe custody. One book should be issued at a time and signature of the official obtained. Second book should be issued only on return of the first Receipt Book.
9. To guard against interpolation of the amount drawn by a drawing officer he should see that the amounts both in figure and words are written with usual spacing. Any big space should be crossed by a line drawn through it.
10. A DDO before accepting a receipted challan with rubber stamp of State Bank and Treasury should satisfy himself about its genuineness and in cases of doubt should refer it to Treasury Officer. The need to maintain excellent and cordial relationship with the Treasury Officer and staff cannot be over-emphasized.
11. When employment of messengers to fetch and carry money is unavoidable, Government servants in permanent employ with adequate means of live hood and some length of service with proven trustworthiness should be selected. In all cases when the amount to be handed is large, more than one messenger should be employed and assistance of armed guards as escort obtained from the Deputy Commissioner. Sub-Divisional Officer (Civil) on requisition according prescribed rules.
12. The drawal of money for contingent expenditure is to be limited to the amount allotted to the Drawing Officer. Every public officer should exercise the same vigilance in respect of expenditure incurred from public revenue, as a person of ordinary prudence should exercise in spending his own money. The Drawing Officers responsible for seeing-i) that voucher are preferred according to rules-ii) that the money is either required for immediate disbursement or has already been paid from permanent advance-iii) that sanction of component authority exists for the expenditure whenever necessary. The Drawing Officer should go through instructions printed on the bill forms before signing a bill or before a certificate is recorded on the bill.

Submission of proposal for drawal of fund through A.C. Bill

**GOVERNMENT OF ASSAM
FINANCE (EC-II) DEPARTMENT
DISPUR ::: GUWAHATI**

No.FEC(II) 1/2004/39

Dated Dispur, the 24th January, 2008.

OFFICE MEMORANDUM

Sub : **Submission of proposal for drawal of Fund in AC Bill/
declaration of Drawing and Disbursing Officer.**

All concerned departments were advised vide Finance Department O.M. No.FM.7/96/67 dated 18/05/1999 (copy enclosed for ready reference) to submit proposals for drawal of fund in A.C. Bill, wherever necessary together with proposals for expenditure sanction to the concerned Control Branches of Finance Department. The above procedure was prescribed to avoid multiple movements of files and to save time. However, it has been observed that many administrative departments are still moving files to Finance Department separately – once for expenditure sanction and again for A.C. drawal permission.

All the Departments are, therefore, requested once again to submit proposals for drawal of fund in A.C. bill with detailed justification,, wherever necessary along with proposals for sanction of expenditure to concerned Control Branch of Finance Department, in strict compliance of the instructions contained in Finance Department aforesaid O.M.No.7/96/67 dated 18/05/1999.

Besides, the Department may need to declare a particular official as Drawing and Disbursing Officer (DDO) for drawal of certain fund under certain head of account for administrative convenience. In order to simplify the procedure, from now on the concerned Departments may also submit proposals with proper justification to the concerned Control Branch of Finance Department for declaration of a particular official as D.S.O, wherever necessary, for the purpose of drawal of fund in connection with expenditure which is proposed to be incurred with sanction of the competent authority.

The above instructions will remain valid for subsequent financial years also.

Sd/- (H.S. DAS)
Principal Secretary to the Govt. of Assam,
Finance Department.

Memo No.FEC(II)1/2004/39-A

Dated Dispur, the 24th January, 2008.

Copy forwarded for necessary action to:-

1. All Administrative Departments.
2. All Senior Financial Advisers/ Advisers/ Financial Advisers.
3. Finance (EC-I)/ (EC-II)/ (Budget)/ Economic Affairs/ Taxation/ Extt-B/ Audit & Fund Department.

By order etc.,
Deputy Secretary to the Govt. of Assam,
Finance (EC-II) Department.

Annexure 12.7(b)

GOVERNMENT OF ASSAM
FINANCE (AUDIT AND FUND) DEPARTMENT
DISPUR ::: GUWAHATI

No.FM.7/96/67

Dated Dispur, the 18th May, 1999.

OFFICE MEMORANDUM

Sub : **Drawal of Funds in A.C. Bill – Change of procedure**

As a matter of general financial norms, the Finance Department does not encourage drawal of funds in A.C. Bill where construction works is involved. Now a days, development departments have many schemes apart from schemes relating to construction activities. In such schemes development departments need funds to make advance payment to the authorized dealers of some companies where A.C. Bills drawal can be considered. The Finance Department has meanwhile authorized Administrative Departments to draw funds in A.C. Bills for some particular schemes vide Office Memo No.FM.7/96/60 dated 9th January, 1998 and FM.7/96/61 dated 30th March, 1998. As the above delegation of power covers a few schemes, Administrative Departments have to move Finance Department for A.C. Bills drawal authority where advance payments are unavoidable. At present A.C. Bill drawal is concurred by the Finance (Audit & Fund) Department after expenditure is concurred by the concerned Expenditure Control Branch of Finance Department. This practice causes unnecessary delay in execution of the scheme.

Henceforth, all matters relating to the approval of A.C. Bill drawal shall be dealt by the respective Expenditure Control Branch of the Finance Department to avoid unnecessary time consumption. The Administrative Departments may submit proposals for drawal in A.C. Bill to the concerned expenditure control branch of the Finance Department along with proposal for concurrence to the sanction of the expenditure whenever administrative departments satisfy themselves that expenditure is of urgent or immediate nature subject to the fulfilment of the following conditions:-

1. Earlier drawals in A.C. Bill have been regularized by submitting D.C.C. Bill.
2. Approval of the Secretary of the Department for drawal in A.C. Bill has been obtained.
3. The drawal in A.C. Bill shall be regularized by submitting D.C.C. Bill preferably by 2nd day but not later than 25th day of the month following the month of drawal.

A.C. Bill drawal for sanction issued under DFP Rules shall also be sent to concerned Control Branch for concurrence. The power delegated for drawal of funds in A.C. Bill vide Finance Department's Office Memorandum stated above shall continue to remain in force.

Sd/- S.C. Das

Commissioner & Secretary to the Govt. of Assam,
Finance Department

Dated Dispur, the 18th May, 1999.

Memo No.FM.7/96/67-A

Copy forwarded to:-

1. The Principal Secretary/ Commissioner & Secretary/ Secretary to the Govt. of Assam.
2. All Administrative Departments/ Heads of Departments
3. All Senior Financial Advisers/ Financial Advisers/ Sr.FAO/ FAO/ Treasury Officers.
4. Finance (Budget) Department for information.
5. All control Branches of Finance Departments. They are requested to take necessary action.

By order etc.,

Deputy Secretary to the Govt. of Assam,
Finance (Audit & Fund) Department.

**GOVERNMENT OF ASSAM
FINANCE (AUDIT AND FUND) DEPARTMENT
DISPUR ::: GUWAHATI**

No.FM.7/96/60

Dated Dispur, the 9th January, 1998.

OFFICE MEMORANDUM

Sub : **Drawal of Funds in A.C. Bill.**

The Governor of Assam is pleased to order that henceforth, proposals for drawal in A.C. Bill in connection with (1) Purchase of arms and ammunitions from the Government ordnance Factories and (2) For purchase of new vehicles from Manufacturers/ authorized dealers need not be sent to Finance (Audit and Fund) Department for approval and, sanction for A.C. drawal for the purpose may be issued by the Administrative Department, subject to fulfilment of the following conditions:-

1. Sanction is issued with the concurrence of Finance Department after observing all required formalities.
2. Fund is available for the purpose under 'Ceiling' wherever necessary.
3. Earlier drawals in A.C. Bill have been regularized by submitting D.C.C. bill.
4. Approval of the Secretary of the Department for the drawal in A.C. bill has been obtained.
5. The drawal in A.C. Bill shall be regularized by submitting D.C.C. bill preferably by 2nd day but not later than 25th of the month following the month of drawal.

Sd/- S.C. Das

Commissioner & Secretary to the Govt. of Assam,
Finance Department

Memo No.FM.7/96/60-A

Dated Dispur, the 9th January, 1998.

Copy forwarded to:-

1. The Accountant General (A&E), Assam, Guwahati-28.
2. The Accountant General (Audit) Assam, Guwahati-28.
3. Principal Secretary/ Commissioner and Secretary/ Secretary to the Govt. of Assam.
4. All Administrative Department/ Heads of Departments.
5. All Senior F.As/ F.As/ Sr.FAO/ FAO/ Treasury Officers.
6. Finance (Budget) Department for information.
7. The Deputy Director, Assam Government Press, Bamunimaidam, Guwahati-21, for publication of this O.M. in the Assam Gazette and for supplying of 200 copies to this department.

By order etc.,

Joint Secretary to the Govt. of Assam,
Finance Department.

Annexure 12.7(d)

**GOVERNMENT OF ASSAM
FINANCE (AUDIT AND FUND) DEPARTMENT
DISPUR ::: GUWAHATI**

No.FM.7/96/61

Dated Dispur, the 30th March, 1998

OFFICE MEMORANDUM

Sub : **Drawal of Funds in A.C. Bill.**

In continuation of Office Memorandum No.FM.7/96/60, dated 9-01-1998 the Governor of Assam is pleased to order that henceforth, proposals for drawal in A.C. Bill in connection with purchase of Tyre, tubes and Batteries etc. need not be sent to Finance (Audit and Fund) Department for approval and, sanction for A.C. drawal for the purpose may be issued by the Administrative Department subject to fulfilment of the following conditions:-

1. Sanction is issued with the concurrence of Finance Department after observing all required formalities or under D.F.P. Rules wherever applicable
2. Fund is available for the purpose under 'Ceiling' wherever necessary.
3. Earlier drawls in A.C. Bill have been regularised by submitting D.C.C. bill.
4. Approval of the Secretary of the Department for the drawal in A.C. bill has been obtained.
5. The drawal in A.C. Bill shall be regularized by submitting D.C.C. bill preferably by 2nd day but not later than 25th of the month following the month of drawal.

Sd/- S.C. Das

Commissioner & Secretary to the Govt. of Assam,
Finance Department

Memo No.FM.7/96/61-A

Dated Dispur, the 30th March, 1998.

Copy forwarded to:-

1. The Accountant General (A&E), Assam, Maidamgaon, Guwahati-28.
2. The Accountant General (Audit) Assam, Maidamgaon, Guwahati-28.
3. Principal Secretary/ Commissioner and Secretary/ Secretary to the Govt. of Assam.
4. All Administrative Department/ Heads of Departments.
5. All Senior F.As/ F.As/ Sr.FAO/ FAO/ Treasury Officers.
6. Finance (Budget) Department for information.
7. The Deputy Director, Assam Government Press, Bamunimaidam, Guwahati-21, for publication of this O.M. in the Assam Gazette and for supplying of 200 copies to this department.

By order etc.,

Sd/- (J.K. Baruah)

Joint Secretary to the Govt. of Assam,
Finance Department.

Submission of Gender Responsible Budget and Outcome Budget

GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT

No.BB.138/2004/136

Dated Dispur, the 6th June, 2011.

From : Shri R.K. Bujarbaruah, AFS
Director,
Finance (Budget) Department.

To : 1) All Administrative Departments.
2) All Heads of Departments.

Sub. : **Guidelines for preparation and submission of Gender Responsive Budget and Outcome Budget for the year 2011-2012.**

Sir,

I am directed to say that for the year 2010-2011 only **10 (ten)** Departments had submitted their estimates for preparation of Gender Responsive Budget. Though the Govt. of Assam have introduced preparation of Gender Responsive Budget from the year 2008-2009, desired result is yet to be achieved due to non participation of the important departments of the Government by submitting Schemes and Programmes which are exclusively Gender specific i.e. 100% & 30% of plan allocation are earmarked for benefit of Women.

You are therefore requested to submit your estimates for Gender Responsive Budget out of the plan allocation for the year, 2011-2012 which are **exclusively Gender specific i.e. 100% & 30% earmarked for Women to Finance (Budget) Department within 7 (seven) days from the finalisation of 2011-12 annual plan as per format at Annexure-I** with a brief introductory note on the function, Mandate, Goal and Policy framework of the Department.

The State Government had also taken steps to prepare a separate documentation '**Outcome Budget**' from the year 2008-2009. The OUTCOME BUDGET broadly indicates the fiscal dimension of the financial budget and actual fiscal performance during the previous financial year. Finance Department circulated the guidelines for preparation of Outcome Budget in the year 2008, a copy of guideline is again enclosed herewith at **Annexure-III**. All Administrative Departments are requested to submit information for preparation of Outcome Budget for the year 2011-2012.

You are, therefore, requested to submit the report of the past performance (2009-2010) as well as estimates for 2011-12 as per format at **Annexure -II**.

Yours faithfully,
Sd/-Director,
Finance (Budget) Department.

Grant No -
সঙ্খ্য নং -

ANNEXURE-I

Name of the Department : Part -A - 100% Women Specific Schemes
বিভাগের নাম :

Head of Account হিসাব শির্ডান	Schemes/ Programme অর্চনা/ কর্মসূচির নাম	Budget Estimates, 2010-11 আনুমানিক ব্যয় হিসাব ২০১০-১১		Revised Estimates 2010-11 আনুমানিক ব্যয় হিসাব ২০১০-১১		Budget Estimates, 2011-12 আনুমানিক ব্যয় হিসাব ২০১১-১২		Estimated number of Women beneficiaries হিউম্যানিকারী মহিলাসংখ্যা
		Plan পরিকল্পনা	Non-Plan পরিকল্পনা বহির্ভূত	Plan পরিকল্পনা	Non-Plan পরিকল্পনা বহির্ভূত	Plan পরিকল্পনা	Non-Plan পরিকল্পনা বহির্ভূত	
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Part -A - 100% Women Specific Schemes								
Part -B - 30% Women Specific Schemes								
Total			0.00		0.00		0.00	

ANNEXURE-II

OUTCOME BUDGET :

Sl. No.	Scheme Name/Code	Nature of Scheme	Object/ Outcome	Year	Plan Outlay (Mention only State Share and any Off-Budget items if applicable Rs.000)			Department Level Outcome Indicators (Mention unit)		Achievements/ Expected Outcomes (Quantifiable deliverables)	Reasons for under performance, if applicable	Process/ Timelines	Remarks if any
					Actual	RE	BE	Target	Achievement				
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
				2009-10 2010-11 upto Dec. 31 2011-12									

Circular on Austerity Measures

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT**

No.BW.15/2002/39

Dated Dispur, the 3rd August, 2002.

OFFICE MEMORANDUM

SUB : AUSTERITY MEASURES

The State Government is facing a severe financial crisis. In recent years there has been an alarming increase in revenue and fiscal deficits and deterioration in its ways and means position. As a part of its measures to improve its expenditure management and restrict further growth in non plan non developmental expenditure, the Government has decided to adopt the following austerity measures with immediate effect:

1. Personnel Administration

- (i) There shall be a complete ban on the creation of new posts under all schemes, whether under plan or non plan.
- (ii) No posts shall be filled up, by recruitment or promotion, without the prior approval of the State Level Empowered Committee. There will be a complete ban on the fresh engagement of casual/muster roll/work charged employees even for a temporary period as per the OM No. FC(III) 24/92/5 dated 12.3.1993 and OM No.BW.65/95/1 dated 11.10.1995.
- (iii) As per OM No.FIN (III).1/2000/1 dated 12.5.2000, all posts lying vacant for more than one year, whether under plan or non plan, are to be abolished. All departments should strictly comply with this policy and abolish such vacant posts within one month from the issue of this OM. The details of the posts abolished should be intimated to the Finance (Budget) Department as per the format in **annexure-I**.
- (iv) All Administrative Departments are advised to compile within three months from the issue of this OM, a complete list of sanctioned posts and employees as on 1.4.2002 (as per the format in **annexure-II**) in various offices under their control. During this survey, the departments should identify all vacant posts including posts which have been vacant for more than one year. The information collected as per the enclosed format in **annexure-II** should be sent to Finance (Budget) Department.
- (v) Government officers of the rank of Joint Secretary and above have been allowed to avail the services of one bungalow peon each. While this facility will continue to be available, no officer whether posted in the Secretariat or in the field shall deploy departmental employees including Grade-IV/ casual/muster roll/ work charged employees for any domestic work in their

quarters/ homes. This shall also apply to government officers posted in public sector undertakings, autonomous boards, project authorities, societies, aided institutions, etc. Similarly, no police officer shall be entitled to the service of more than one orderly/constable/Grade-IV for domestic work in their quarters/homes.

2. Vehicles

- (i) There shall be a complete ban on the purchase of vehicles by government departments, public sector undertakings, autonomous boards, project authorities, societies, aided institutions etc. There shall also be complete ban on the purchase of air conditioners and other gadgets for vehicles, other than communication equipments necessary for law and order enforcement authorities.
- (ii) Government officers entitled to allotted vehicles, with the exception of the Chief Secretary and Director General of Police, will be allowed to the use of only one vehicle on an allotment basis, irrespective of the number of posts/ charges held by them. No departmental pool vehicle or vehicle from any public sector undertakings, autonomous boards, project authorities, societies, aided institutions etc. should be retained by any officer of the State Government in addition to the vehicle allotted to him. This shall also apply to government officers posted in the field and in public sector undertakings, autonomous boards, project authorities, societies, aided institutions, etc. These norms will also apply to officers in the Police.
- (iii) All vehicles not specifically allotted to any officer shall be kept in a pool under the direct control of the head of administrative departments/directorates, or head of office in the case of field officers. Government officers who may require vehicles for the discharge of any duty and not allotted with individual vehicles may file a requisition to the head of the administrative department/directorate/field office who will pass necessary orders for the detailment of vehicles. The administrative department/heads of department/field office shall scrupulously maintain log books for the vehicle which are to be signed by the officers using the said vehicle.
- (iv) There shall be a 10 percent cut in the expenditure on P.O.L. by all departments vis-à-vis the expenditure incurred in the last financial year i.e. 2001-2002.
- (v) No government officer, with the exception of Chief Secretary and Director General of Police, shall have pilot vehicles while on tour. In case of security risk, only one escort vehicle may accompany the concerned officer while on duty in the headquarters/ place of posting. If necessary, one more escort vehicle may be provided while on tour outside headquarters after obtaining due clearance from Home Department/ Director General of Police.
- (vi) All vehicles beyond the life span of ten years which have become progressively uneconomic to operate and maintain should be disposed off by

calling for sealed tenders after following procedure prescribed under Condemnation of Vehicle Rules. Also, all vehicles lying unused and otherwise not roadworthy should be disposed off in a similar manner within three months from the issue of this O.M. The details of all the vehicles disposed off should be sent to Finance (Budget) Department in the format enclosed in **annexure-III**.

- (vii) There will be a 20 percent cut in expenditure for the repair of government vehicles over the expenditure incurred in the last financial year viz. 2001-2002. This will be scrupulously enforced by all administrative departments/ heads of departments. Repair of government vehicles where necessary should be done by strictly adhering to the procedure laid down by O.M. No. FC(iii).49/88/57 dated 11.9.89.

3. Telephone & Mobile Phones

- (i) There will be a ban on new telephone connections.
- (ii) No Government officer except the Chief Secretary shall be entitled to ISD telephone connection. Only Officers of the rank of Secretary to the Government of Assam and above shall be entitled to STD telephone facilities. However, Heads of Department (Level-I & II only), Deputy Commissioners, Superintendents of Police, Conservators of Forests, Sub-Divisional Officer (Civil), Sub-Divisional Police Officers, may continue to have STD facilities. Police officers in the rank of DIG and above would be entitled to STD facilities for head quarter postings as well. Telephones with STD facilities for the entitled officer will be restricted to one telephone each in the office and residence respectively.
- (iii) Expenditure on telephones with STD connections shall be subject to a limit of Rs. 2500/- (Rupees Two thousand Five hundred) per month for each telephone. However, for officers in the rank of Secretary and above in the Home and Political, Finance and Planning & Development Departments, expenditure on telephones may be limited to Rs. 5,000/- per month in respect of office telephones only. These limits will not apply to the Chief Secretary, officers in the rank of Additional Chief Secretary, Director General of Police, Addl. Director General of Police (SB) and I.G.P. (SB).
- (iv) There will be a complete ban on new mobile phone connections. All administrative departments/heads of department are requested to ascertain the number of mobile phones in the possession of officers in their departments/directorates/ offices and furnish a list to Finance (A&F) Department within one month indicating the names of officers with such phones and whether these phones are private or government/departmental. In case the concurrence of Finance Department has not been taken for departmental mobile phone connections, the payment of bill for the purchase of hand sets, rental and call charges will be the personal liability of the concerned officer.

4. Travel Expenses

- (i) All departments will effect a 10 percent cut in the expenditure on TA over the expenditure incurred in the last financial year. Tours outside the State should be minimised and may be undertaken only when absolutely necessary. As far as possible, the services of Resident Representative/Principal Resident Commissioner/Resident Commissioner in Delhi may be made use of for meetings, follow up action, etc. with central ministries and other agencies of Government of India. When necessary, the State Government shall be represented in meeting with the Government of India/ other State Governments, only by officers of the level of Secretary to the Government of Assam/Heads of Departments and above. However, no tour outside the State should be made without the prior approval of the Chief Minister.
- (ii) All officers required to travel outside the State with the prior approval of the Chief Minister shall travel as per their entitled mode (i.e. by air or rail) and class only. No officer shall claim higher entitlement to travel on the pretext of emergency/ non availability of reservation. For example, officers entitled to travel by train and AC-II class shall not be allowed to travel by air under any circumstances.
- (iii) Private secretaries/personal assistants attached to ministers and senior officers need not accompany the ministers/officers while traveling outside the State. The Resident Commissioner, New Delhi and Trade Adviser & Director of Movement, Kolkata, will arrange secretarial assistance, if required, at New Delhi & Kolkata respectively.
- (iv) Travel outside the country at the State Government's cost will continue to be prohibited.

5. Training

- (i) No officer will be allowed to attend any foreign training course, seminar or workshops for which expenditure is to be borne by the State Government. State Government employees will also not be allowed to attend any training courses, seminars or workshops outside the State where the course fee has to be paid by the State Government.

6. Entertainment and Hospitality

- (i) Refreshment in official meetings etc. shall ordinarily be limited to tea and biscuits. Government sponsored and hosted tea parties and luncheon/dinner parties, except in the case of visiting delegations from central ministers/agencies or external aid agencies shall be discontinued. Light refreshment restricted to tea and biscuits may be allowed during foundation laying and inauguration ceremonies. Expenditure incurred on erection of pandals, hiring of furniture, carpets etc. for foundation laying and inauguration ceremonies, except in the case of important state and national events should be avoided.

- (ii) State guest facilities will be restricted to those whose visits benefit the State. Dignitaries visiting the State on leave or in their personal capacities will not be treated as State Guests.

7. Office Contingencies

- (i) Expenditure on office contingencies under both plan and non plan should be curtailed by 10 percent over the expenditure incurred in the last financial year viz. 2001-2002.
- (ii) No new furniture, fixtures, fittings shall be acquired for the existing offices except with the prior concurrence of the Finance Department. The existing delegation of financial power for the purchase of furniture, fixtures, fittings etc. stands withdrawn.

8. All heads of administrative departments, heads of department/ directorates and DDOs shall be personally responsible for the proper enforcement of all the austerity measures mentioned in this O.M.

9. Restrictions and stipulations outlined in the preceding paragraphs are applicable, mutatis mutandis, to all public sector undertakings, co-operatives, autonomous bodies, aided institutions, universities, urban and rural local bodies, development authorities and all institutions who receive grants-in-aid, State Government guarantees, loans etc.

10. The provisions of this O.M. will come into force with effect from the date of issue and will remain in force until further orders in this regard. All other restrictions issued in earlier economy circulars, notifications or orders on the above subjects will remain in force if they do not contravene any of the provisions of this O.M. and those which are contrary to the content of this O.M. shall be deemed to have been annulled by the present circular.

11. This O.M. issues with the approval of the Chief Minister.

Sd/-
(Rajiv Kr. Bora),
Commissioner & Secretary,
Department of Finance,
Assam, Dispur.

No.BW.15/2002/39-A

Dated Dispur, the 3rd August, 2002.

1. The Commissioner & Secretary to the Governor of Assam.
2. The Commissioner & Secretary to the Chief Minister, Assam.
3. The Private Secretary to all Ministers & Ministers of State, Assam.
4. The Additional Chief Secretaries to the Govt. of Assam.
5. The Chairman, Assam Administrative Tribunal, Guwahati-1.
6. The Chairman, Assam Board of Revenue, Panbazar, Guwahati-1.
7. The Chairman, Assam State Electricity Board, Bijuli Bhawan, Ghy.-1.
8. The Agricultural Production Commissioner, Assam, Dispur.

9. All Principal Secretaries/Commissioner & Secretaries/Secretaries to the Govt. of Assam.
10. All Commissioners of Divisions, Assam.
11. The Chief Electoral Officer, Assam, Dispur.
12. The Director General of Police, Assam, Ulubari, Guwahati-7.
13. The Principal Accountant General (Audit), Assam, Beltola, Ghy-29.
14. The Accountant General (A&E), Assam, Beltola, Ghy-29.
15. The Special Officer to the Chief Secretary, Assam, Dispur.
16. The Registrar, Gauhati High Court, Guwahati-1.
17. The Secretary, State Election Commission, Housefed Complex, Dispur.
18. The Secretary, Assam Legislative Assembly, Dispur.
19. The Secretary, Assam Public Service Commission, Guwahati-22.
20. The Secretary, State Level Empowered Committee, Personnel (B) Deptt.
21. The Principal Resident Commissioner/Resident Commissioner, Assam Bhawan, New Delhi.
22. The Trade Adviser and Director of Movements, Assam House, Kolkata.
23. The Caretaker, Assam House, Shillong.
24. All Deputy Commissioners/ all Sub-Divisional Officers (Civil). They are requested to circular the O.M. to all the State Govt. Offices, PSUs/Cooperatives & Autonomous Bodies etc. within their Territorial Jurisdiction.
25. All Administrative Deptts./Heads of Deptt.
26. The Principal Secretaries, Karbi Anglong Autonomous Council, Diphu/N.C. Hills Autonomous Council, Haflong/ Rabha Hasong Autonomous Council, Dudhnoi/ Lalung (Tiwa) Autonomous Council, Morigaon/Mising Autonomous Council, Gogamukh/Bodoland Autonomous Council, Kokrajhar.
27. All Public Sector undertakings/Cooperatives/Autonomous Bodies/Aided Institutions/Universities/Urban and Rural Local Bodies/Development Authorities.
28. All Sr. Finance & Accounts Officers/ Finance & Accounts Officer of the Heads of Deptt.
29. All Sr. Financial Adviser/ Financial Adviser of all Administrative Deptts.
30. Finance (EC-I, EC-II, EC-III and A&F) Deptt.
31. Director of Accounts and Treasuries, Housefed Complex, Assam.
32. Director, Local Audit, Assam, Guwahati.
33. All Treasury Officers. They are instructed to pass the bills after verifying whether the claims are consistent with the instructions contained in the O.M.
34. The Director of Assam Govt. Press, Bamunimaidan, Guwahati-21.

Sd/-
(Rajiv Kr. Bora),
Commissioner & Secretary,
Department of Finance,
Assam, Dispur.

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT**

No.BW.15/2002/Part/71

Dated Dispur, the 28th January, 2003.

OFFICE MEMORANDUM

SUB : AUSTERITY MEASURES

After careful review of Finance Deptt's O.M. No.BW.15/2002/39 dt. 3.8.2002, it has been decided that henceforth clearance of State Level Empowered Committee will not be necessary in respect of filling up of permanent/permanently retained promotional vacancies in all cadres in various Departments subject to the following conditions.

- (1) The Administrative Departments before filling up any permanent post shall first assess whether the post(s) to be so filled up have not become redundant and filling up of such post is considered essential for the departments to be able to effectively discharge their functions in public interest. Each department shall after making such assessment will obtain the approval of the Minister-in-charge of the department before initiating the selection process for promotion.
- (2) The posts considered redundant as per the assessment made shall be surrendered for abolition and Finance Department should be intimated accordingly.

Sd/-
(H. S. Das),
Commissioner & Secretary,
Department of Finance,
Assam, Dispur.

Memo No.BW.15/2002/Part/71-A

Dated Dispur, the 28th January, 2003.

1. The Commissioner & Secretary to the Governor of Assam.
2. The Commissioner & Secretary to the Chief Minister, Assam.
3. The Private Secretary to all Ministers & Ministers of State, Assam.
4. The Additional Chief Secretaries to the Govt. of Assam.
5. The Chairman, Assam Administrative Tribunal, Guwahati-1.
6. The Chairman, Assam Board of Revenue, Panbazar, Guwahati-1.
7. The Chairman, Assam State Electricity Board, Bijuli Bhawan, Ghy.-1.
8. The Agricultural Production Commissioner, Assam, Dispur.
9. All Principal Secretaries/Commissioner & Secretaries/Secretaries to the Govt. of Assam.
10. All Commissioners of Divisions, Assam.
11. The Chief Electoral Officer, Assam, Dispur.
12. The Director General of Police, Assam, Ulubari, Guwahati-7.

13. The Principal Accountant General (Audit), Assam, Beltola, Ghy-29.
14. The Accountant General (A&E), Assam, Beltola, Ghy-29.
15. The Special Officer to the Chief Secretary, Assam, Dispur.
16. The Registrar, Gauhati High Court, Guwahati-1.
17. The Secretary, State Election Commission, Housefed Complex, Dispur.
18. The Secretary, Assam Legislative Assembly, Dispur.
19. The Secretary, Assam Public Service Commission, Guwahati-22.
20. The Secretary, State Level Empowered Committee, Personnel (B) Deptt.
21. The Principal Resident Commissioner/Resident Commissioner, Assam Bhawan, New Delhi.
22. The Trade Adviser and Director of Movements, Assam House, Kolkata.
23. The Caretaker, Assam House, Shillong.
24. All Deputy Commissioners/ all Sub-Divisional Officers (Civil). They are requested to circular the O.M. to all the State Govt. Offices, PSUs/Cooperatives & Autonomous Bodies etc. within their Territorial Jurisdiction.
25. All Administrative Deptts./Heads of Deptt.
26. The Principal Secretaries, Karbi Anglong Autonomous Council, Diphu/N.C. Hills Autonomous Council, Haflong/ Rabha Hasong Autonomous Council, Dudhnoi/ Lalung (Tiwa) Autonomous Council, Morigaon/Mising Autonomous Council, Gogamukh/Bodoland Autonomous Council, Kokrajhar.
27. All Public Sector undertakings/Cooperatives/Autonomous Bodies/Aided Institutions/Universities/Urban and Rural Local Bodies/Development Authorities.
28. All Sr. Finance & Accounts Officers/ Finance & Accounts Officer of the Heads of Deptt.
29. All Sr. Financial Adviser/ Financial Adviser of all Administrative Deptts.
30. Finance (EC-I, EC-II, EC-III and A&F) Deptt.
31. Director of Accounts and Treasuries, Housefed Complex, Assam.
32. Director, Local Audit, Assam, Guwahati.
33. All Treasury Officers. They are instructed to pass the bills after verifying whether the claims are consistent with the instructions contained in the O.M.
34. The Director of Assam Govt. Press, Bamunimaidan, Guwahati-21.

By order etc.

Sd/-

Deputy Secretary to the Govt. of Assam,
Finance (Budget) Department,
Dispur.

Frequently Asked Questions (FAQs)

1. What is Demand for Grant?

“Demand for Grant” is a proposal made on the recommendation of the Governor presented to the Assembly by a Minister for the appropriation of State revenues and other moneys out of the Consolidated Fund of the State to a particular purpose.

2. Can Demand for Grant be made without the recommendation of the Governor?

Demand for Grant cannot be made without the recommendation of the Governor.

3. What is Departmental Estimate?

“Departmental Estimates” is estimates of receipts and expenditure of a Department submitted to the Finance Department as the material for preparation of the Detailed Estimates.

4. Who is an Estimating Officer?

“Estimating Officer” means the departmental officer made responsible for preparing any part of a departmental estimate.

5. What does an Excess Grant or Appropriation mean?

“Excess Grant or Appropriation” means a provision included in an Appropriation Act, passed in accordance with the Constitution after the closure of a financial year, to regularise expenditure incurred in excess of the amount previously included in the Appropriation Act or Acts for that year.

6. How can Excess Grant be regularised?

Excess Grant is regularised by obtaining approval of the Assembly after recommendation of the Public Accounts Committee.

7. What is a Financial Sanction?

“Financial Sanction” means the sanction of Government or of an authority to which power has been delegated, to incur expenditure of public money for a specified purpose, and is subject to appropriation of funds.

8. What is re-appropriation?

“Re-appropriation” means the transfer of funds from one unit of appropriation under which savings are anticipated to another unit of appropriation within the same grant to meet the excess expenditure anticipated under the later unit.

9. What is Sub-Head of Appropriation?

“Sub-Head of Appropriation” means the portion of the grant or appropriation allotted to a prescribed subdivision of the head as representing one of the primary objects on which expenditure may be incurred. It is also called a unit of appropriation.

10. What is Supplementary or Additional Grant?

Supplementary or Additional Grant or Appropriation means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.

11. Can any expenditure be incurred in anticipation of sanction?

Expenditure in anticipation of sanction of the competent authority is justifiable only in case of extreme urgency, and even in such cases, expenditure should not be incurred, if opposed to standing orders either limiting or distinctly prohibiting such expenditure. Disbursing Officers, who except in cases of extreme urgency, incur expenditure for which there is no budget provision or which, though provided for in the Budget, is unauthorised i.e. without obtaining the previous sanction of the competent authority, will be held personally liable for the expenditure incurred and penal action will be taken as provided in Section 8 of the Assam Fiscal Responsibility and Budget Management Act, 2005, as amended from time to time. Provision in the Budget Estimate is not to be construed as a sanction for incurring expenditure or financial sanction.

12. What is Charged Expenditure?

“Charged Expenditure” means expenditure chargeable upon the Consolidated Fund of the State and provided for in the Appropriation Act without obtaining a vote of the Assembly.

13. What is Draft Audit Para?

Irregularities and Audit objections discovered in the course of audit, which are likely to find a place in the Report of the C&AG are first brought to the notice of the concerned Administrative Department/ Head of Department in the form of Draft Audit Notes which are required to be replied, with factual position within six weeks. If no reply is given to the Draft Notes or the reply given is found unsatisfactory, the **Draft Audit Note is normally converted into Draft Audit Para** by the Accountant General (Audit) and sent to the concerned Administrative Department/ Head of

Department, with a copy to Finance Department, for verification and acceptance of facts within six weeks. If the final reply is not sent within the prescribed time of six weeks or the reply given is found inadequate, the Draft paragraph as prepared by audit is incorporated in the Report of the C&AG on the basis of facts available to audit.

14. Can any expenditure out of Consolidated Fund of the State which has not been provided for in the Budget Estimates as passed by the Assembly be incurred?

No expenditure which has not been provided for in the Budget Estimates as passed by the Assembly can be incurred without prior consultation and the approval of the Finance Department, who shall accord their concurrence to such expenditure provided that the expenditure does not lead to an excess over the appropriation authorised in the Appropriation Act for the particular Grant under which the charge will fall and that the expenditure is not a new item of expenditure.

15. Can any expenditure incurred under a particular Head (Major, Minor, Sub-Head or Detailed Head) against which no provision exists?

No expenditure under a particular Head (Major, Minor, Sub-Head or Detailed Head) against which no provision exists, in the Budget as passed by the Assembly can be incurred and the provision under a Grant can never be exceeded. No expenditure can therefore be incurred in anticipation of a Supplementary or Additional Grant or Appropriation and no expenditure under Head (Minor or Sub-Head) against which no provision exists can be incurred prior to provision of funds by Re-Appropriation where it is admissible and sanctioned by a competent authority. In deserving cases which are unforeseen and which cannot wait for provision by Supplementary or Additional Grant or Appropriation, advances from the Contingency Fund may be sanctioned in accordance with the provision made in the Constitution and the relevant rules. The advances so sanctioned will have to be regularised by a Supplementary Grant or Appropriation.

16. What is to be done with the savings in the budget?

Controlling Officers should surrender to the Finance Department all savings anticipated in the budget under their control as soon as the certainty of non-requirement is known and in any case by the 15th February at the latest. Known savings in the budget should not be left un-surrendered in time. The surrender should

be made by Sub-Heads and no reasons for savings need be given. The Finance Department will utilise the whole or a portion of the savings thus surrendered, if required for other purpose. The balance of savings not required for appropriation to other heads will be reported by the Finance Department to the Accountant General as surrendered; the Controlling Officers concerned being informed at the same time. The Controlling Officers should also report to the Finance Department as soon as the actuals of the previous financial year are known and in any case not later than the 30th April of each year, the savings or excesses which have occurred (without taking into account surrenders, if any, if the savings or excesses, as the case may be, amount to Rs.1,000/- or more with reasons thereof) for report to the Accountant General for his Appropriation Accounts.

17. Is Re-Appropriation permissible from Capital head of account to Revenue head of Account and vice-versa?

No Re-Appropriation is permissible from Capital head of account to Revenue head of account and vice-versa.

18. Can savings in Grants in a financial year be utilised for expenditure in the succeeding year?

Saving in grants slotted for expenditure in a financial year cannot be utilised for expenditure in the succeeding year. If, however, expenditure for a specific purpose, payable in a year, was not claimed in the year, and is required to be disbursed in the succeeding year, the necessary provision for the charge should be made in the estimates of the succeeding year.

19. What is the difference between General budget and Vote-on-Account budget?

General Budget is the budget as passed by the Assembly for a complete financial year whereas Vote-on-Account Budget means Grants made in Advance by the Assembly before the commencement of the ensuing financial year, in respect of the Estimated Expenditure for a part of new financial year, pending the General Budget is passed by the Assembly for that year.

20 What is Capital Expenditure?

An expenditure made to acquire or upgrade physical assets is called a Capital Expenditure, i.e. expenditure is considered to be a capital expenditure when the asset is a newly acquired capital asset or an investment that improves the useful life of existing capital assets.

21 What is Revenue Expenditure?

Revenue Expenditure is the expenditure made in maintaining Revenue generating assets as well as expenditure incurred in carrying on the day to day business of an organisation. This includes repair and maintenance expenses.

FORMS

FORMS

No.	CONTENT	Page No.
A	Bill Extract Slip	200
B	Disbursing Officer's Return of Expenditure	201
C	Broad Sheet for watching receipt of accounts from Disbursing Officers	202
D	Compilation sheet for use in the Office of the Controlling Officer.	203
E	Consolidated account of expenditure	204
F	Broad sheet showing distribution of Budget	206
G	Revenue Return	207
H	List of new schemes	208
I	Form of statement to accompany all applications for extra grants	209
J	Statement of excess expenditure charged on the Consolidated Fund	210
K	Forms for obtaining Supplementary Grant	211
L	Statement showing the details of the position under pay heads etc. included in the Budget Estimates	212
M	Statement of Outstanding Liabilities	220
N	Statement of Actual Expenditure incurred	221
O	Progress of Expenditure Statement	224
P	Statement of Surrender of Savings	225

FORM NO-A

(Bill Extract slip to be attached to Disbursing Officers' bill and accounts)

Major Head

Minor Head

Sub-Head

No. and Date of Voucher	Particulars	Amount

Dated

Paid

..... Treasury.

Signature

Designation

FORM NO-C

Broadsheet for watching receipt of account from Disbursing Officers.

Office of the.....

Major Head

Minor Head

Sub Head

Sl. No.	Name of Disbursing Office	District	Date of receipt of account											
			April	May	June	July	Aug	Sept	Oct.	Nov.	Dec	Jan	Feb	March
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Note:- (1) District are to be arranged according to alphabetical order.
 Note:- (2) Dates of receipts should be noted in monthly columns. Remainder should be sent not received by the 7th of the month or 12th in the case of the Lushai Hills.

FORM NO-D

Compilation Sheet for use in the Office of the Controlling Officers

Head

1 Month	2 Serial No. of Disbursing Officers	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.																					
	Total Expenditure cash																						
	Add. Adjustment communicated by Comptroller																						
	Grand Total																						
	Add. Total upto previous months																						
	Progressive Total upto date																						

FORM NO-E
FOR USE IN THE OFFICE OF THE CONTROLLING OFFICER
CONSOLIDATED ACCOUNTS OF
For the year

1				
2	Rs.	Charged	Heads	
3	Rs.	Voted	Grant sanctioned	
4	Rs.	Charged	Grant distributed	
5	Rs.	Voted		
6	Rs.	Charged	April	
7	Rs.	Voted		
8	Rs.	Charged	May	
9	Rs.	Voted		
10	Rs.	Charged	Total from April to Date	
11	Rs.	Voted		
12	Rs.	Charged	June	
13	Rs.	Voted		
14	Rs.	Charged	Total from April to Date	
15	Rs.	Voted		
16	Rs.	Charged	July	
17	Rs.	Voted		
18	Rs.	Charged	Total from April to Date	
19	Rs.	Voted		
20	Rs.	Charged	August	
21	Rs.	Voted		
22	Rs.	Charged	Total from April to Date	
23	Rs.	Voted		
24	Rs.	Charged	September	
25	Rs.	Voted		
26	Rs.	Charged	Total from April to Date	
27	Rs.	Voted		
28	Rs.	Charged	TOTAL OF ALL SUB HEAD	
29	Rs.	Voted		

FORM NO-E(ii)

FOR USE IN THE OFFICE OF THE CONTROLLING OFFICER
 CONSOLIDATED ACCOUNTS OF
 For the year

4 (Monthly columns)

TOTAL OF ALL SUB HEAD	October		Total from April to Date
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	
	Rs.	Charged	
	Rs.	Voted	

FORM NO-F

Broadsheet showing distribution of Budget Grants by Controlling Officers

Major Head

Minor Head

Sub Head

Total amount distributed																				
Balance kept as reserve																				
Total budget grant.																				

FORM NO. G

Revenue return for submission by collecting officers

Office of the.....

Major Head

Month

Minor Head

Sub Head

No. of Chalan by which the amount is credited into Treasury																		
Chalan No. Treasury																		
Total for the month																		
Total from 1st April																		

Note:- This amount should be despatched on the 3rd of the following month.

Signature

Designation

List of New Schemes proposed to be included in the Budget for.....

Major, Minor and Sub-head under which the provision should be made	Nature of schemes	Estimate of ultimate cost			Estimate of ultimate cost			Remarks (Explanatory note)
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9

Form of Statement to accompany all applications for extra Grants

Expenditure proposed to be provided for _

Rs.	On account of (a)	
Amount proposed to be spent during current year	:	Rs.
Amount proposed to be spent during future years	:	Rs.

PROPOSED RE-APPROPRIATION FOR CURRENT YEAR

Heads of estimate affected by the proposal	Actual expenditure to the end of the date of the proposal (viz)	Amounts as in the final estimate passed by Government or the Assembly.	Amount as they will stand after re-appropriation
(a) Heads under which the proposed expenditure will fall			
Total			
(b) Heads under which it is proposed to reduce the grants			
Total			

- (a) Here enter the details of the proposed expenditure.
- (b) The full accounts classification mentioning the Major, Sub-Major, Minor, Sub-head, Sub-Sub Head, Detailed Head and the Sub-Detailed Head must be shown as in the printed budget of the Government as the re-appropriation has to be effected by transfer of the figures shown therein.

Signature and Designation of Officer.

**STATEMENT OF EXCESS EXPENDITURE CHARGED ON THE CONSOLIDATED FUND
OF THE STATE DURING TO BE LAID BEFORE THE ASSEMBLY**

(To be discussed in Session of the Assembly)

GRANT NO.

**Head of Account
2029—Land Revenue
3475-Other General Economic service**

REVENUE

1. Amount finally included in the Appropriation: Rs.....
2. Actual expenditure: Rs.....
3. Excess amount now required: Rs.....

EXPLANATORY NOTES

The excess expenditure was accounted for due to

Hence the demand for excess grant.

Form for obtaining Supplementary Grant

FORM K

For voted expenditure

Shri..... (Minister) to move:

On the recommendation of the Governor of Assam, I beg, Sir to move that an additional amount of Rs..... be granted to the Minister-in-charge to defray certain charges which will come in the course of payment during the year ending 31st Marchin connection with “.....” (name of the service to be given)

I. Grant originally voted by the Assembly.....

II. Additional grant voted by the Assembly during the year.

III. Additional amount now required.

IV. Sub-head under which the Supplementary Demand will be accounted for

Head of Account	Grant Originally voted by the Assembly				Additional grant voted by the Assembly				Additional amount now required				Total
	General		Sixth Schedule		General		Sixth Schedule		General		Sixth Schedule		
	Plan	Non-plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Total

EXPLANATORY NOTES

For charged expenditure

Head of Account-

I. Amount originally included in the Appropriation Act.

II. Additional amount included in Appropriation Act during the year.

III. Sub-head under which the Supplementary Appropriation will be accounted for.

Head of Account	Grant Originally voted by the Assembly				Additional grant voted by the Assembly				Additional amount now required				Total
	General		Sixth Schedule		General		Sixth Schedule		General		Sixth Schedule		
	Plan	Non-plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total -													

Form L

Statement showing the details of the position under pay heads etc. included in the Budget Estimates

EXPLANATORY NOTES

STATEMENT SHOWING DETAILS OF SANCTIONED POSTS AND NAME OF INCUMBANTS WITH PAY IN SUPPORT OF THE BUDGET PROPOSAL UNDER SALARY

Department Code: Name of Department:
 (Please select Department code from the list given overleaf)

Sub_Department Code: Name of Head of Department
 (Please select Sub_Department code from the list given overleaf)

DDO Code: Name of Head of Office:

Budget proposal year

Head of Accounts	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub-Sub Head	Detail Head
	<input type="text"/>					

Part-I : SANCTIONED POSTS DETAILS:

SI No	Name of posts	Class (I/II/III/IV)	No. of posts sanctioned			Scale of Pay	Remarks if any
			Filled-up	Vacant	Total		
1	2	3	4	5	6	7	8
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Part-II: Name of incumbents with pay and allowances:

SI No	Name of incumbents	Designation (Name of the post which hold)		Basic Pay as on 1 st March	Special Pay (Rs.)	Increment Date	Amount of Pay for the year (Column 5 x12 months)	Amount of increment (Rate X No. of	Amount of arrear pay of previous years if any	Total of pay Col. (6+8+9+10)
1	2	3	4	5	6	7	8	9	10	11
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Grand Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

(Note:- Separate sheet may be used Part wise)

Signature of Budget controlling authority

Standard of Object of Expenditure

Detail Head	Sub-Detail Head	Note
-------------	-----------------	------

Co de	Description	C o d e	Description	
01	Salaries:	01	Pay	As per the provisions contained in the Budget Manual, budget estimate under Detail Head 01- Salary "will include pay and allowances in all form of officers and staff except travel expenses (other than Leave Travel Concession). This object of classification will also be utilized for recording expenditure on emoluments and allowances of Head of States and other High Dignitaries". To accommodate object wise budget proposal for the above expenditure the Detail Head 01-Salary has further been sub-divided into 11 Sub-Detail Heads.
		02	Dearness Allowance	
		03	Interim Relief	
		04	Other allowances	
		05	Leave Travel Concession	
		06	Medical Allowance	
		07	House rent Allowance	
		08	Medical Reimbursement	
		09	Honorarium	
		10	Overtime Allowance	
		11	Dearness Pay	

				<p>Under Sub-Detail Heads:</p> <ul style="list-style-type: none"> • 01-Pay - will include monthly pay, special pay, emoluments of high dignitaries and arrear pay of previous years. Such arrear pay should be shown distinctly in the Form-L. It will also include pay of regular works charge payment. (Note:- For Works charge employees a Sub Head or Sub-Sub head to be created under the respective Scheme head for distinct identification) • 02- Dearness Allowance – will include yearly estimate and arrear DA if any (pertaining to previous years). • 04- Other Allowances - will include the allowances for which separate Sub-Detail head not provided. • 06- Medical Allowance - will includes the estimate for monthly allowances only. Budget provision for reimbursement of employees to be made separately under Sub-Detail head 08. • 07 - House Rent Allowance includes HRA granted to Govt employees. • 08- Medical Reimbursement includes provision for reimbursement of medical expenses relating to Govt employees only. For medical reimbursement of pensioners separate provision has been provided under Detail head 21. • 09 – Honorarium includes honorarium granted to govt employees. • 10 – Overtime Allowance includes overtime allowance given to govt employees. • 11 – Dearness Pay includes dearness pay granted to govt employees.
02	Wages:	01	Wages to Casual employee	<p>The Detail head 02- Wages has been subdivided into two Sub-Detail heads. Under these detail heads</p> <p>01 – Casual Labour it will include wages of labourers and of staff at present paid out of contingencies.</p> <p>02 – Master Roll it will include payment of Master Roll employees of works department.</p>
		02	Wages to Master Roll employee	

03	Travel Expenses:	00	NULL	There is no Sub-Detail Head under the Detail head 03- Travel Expenses . Under this detail head it "will cover expenses on account of travel on duty excluding conveyances, fixed travelling allowances, Leave Travel Concession which are to be made under the detail head 01-Salary".
04	Office Expenses:	01	Postage Stamp	As per the provision contained in the Budget Manual, budget estimate under Detail Head 04 - Office Expenses "will include all contingent expenditure for running an office such as furniture, postage, purchase and maintenance of office machines and equipments, liveries, hot and cold weather charges (excluding wages of staff paid from detail head wages), telephones, electricity and water charges, stationery, printing of forms, purchases and maintenance of staff cars and other vehicles for office use, as distinct from vehicles for functional purposes like Ambulance Vans etc". To accommodate object wise budget proposal for the above subjects the Detail Head has further been sub-divided into 12 sub-detail heads. Budget estimate for the expenses may be provided object wise against each Sub-Detail heads as provided. (Note:- Sub Detail Head 12- Other contingencies also includes expenses on Airlifting by the high dignitaries).
		02	Telephone charge	
		03	Electricity & water charge	
		04	Office equipments including computers and accessories	
		05	Stationery & printing of forms	
		06	Furniture	
		07	Liveries	
		08	Purchase & maintenance of staff vehicles	
		09	Petrol, Oil & Lubricants (POL)	
		10	Books & periodicals	
		11	Refreshment expenses	
		12	Other contingencies	
05	Payment for professional and Special Services:	01	Remuneration for Professional services	As per the provision contained in the Budget Manual, budget estimate under Detail Head 05- Payment for professional and Special Services "will include charges for legal services, consultancy fees, remuneration to examiners, invigilators etc. for conducting examinations and all other types of remuneration for professional services. To accommodate object wise budget estimation for the above expenses the Detail Head has further been sub-divided into 4 sub-detail heads. Under this Sub-Detail heads: 01- Professional services include remuneration to examiners, invigilators etc for conducting examinations, remuneration to casual artists.. 02- Legal service includes all types of payment for legal services. 03- Consultancy fees include all types of payment to the consultant.
		02	Legal service	
		03	Consultancy fees	

06	Rents, Rates and Taxes/Royalty:	01	Rent for hired building	<p>As per the provisions contained in the Budget Manual, budget estimate under Detail Head 06 – Rents, Rates and Taxes/Royalty “will include payment of rent for hired building, Municipal rates and taxes etc. It will also include lease charges for land”.</p> <p>To accommodate object wise budget estimation for the above expenses the Detail Head has further been sub-divided into 3 sub-detail heads.</p> <p>01- Rent for hired building includes rent for all types of hired building.</p> <p>02- Rates and Taxes include Municipal and any other taxes.</p> <p>03- Royalty includes lease charges for land etc.</p>
		02	Rates & taxes	
		03	Royalty (including lease charges for land)	
07	Publications:	00	NULL	<p>There is no Sub-Detail Head under the Detail head 07- Publications. Under this detail head it “will include expenditure on printing of office Codes and Manuals and other documents, whether priced or non-priced but will exclude expenditure on printing of publicity materials. This will also include discount to agents on sales”.</p>
08	Advertising and Publicity Expenses:	00	NULL	<p>There is no Sub-Detail Head under the Detail head 08- Advertising/Sales/Publicity Expenses. Under this detail head it “will include payment on advertising, commission to Agents and printing of publicity materials”.</p>
09	Grants-in-Aid	01	Grants-in-Aid (For Salary)	<p>The Detail Head 09 – Grants-in-Aid/Contributions/Subsidies has been subdivided into 4 Sub-Detail heads to accommodate object wise budget provision.</p> <p>Under the Sub-Detail Heads:</p> <p>01- Grants-in-Aid include grants towards contribution to Calamity Relief Fund.</p> <p>02- Grants to local bodies include Panchayati Raj, Municipality etc.</p> <p>03- Discretionary Grant sanctioned by Governor.</p>
		02	Grants-in-Aid (For Non Salary)	
		03	Discretionary Grant	
10	Scholarships and Stipends:	01	Scholarship	<p>The Detail Head 10 – Scholarships and Stipends has been subdivided into 2 Sub-Detail heads to accommodate object wise budget provision.</p> <p>Under the Sub-Detail Heads:</p> <p>01- Scholarship includes scholarship to students</p> <p>02- Stipends include stipends to trainees.</p>
		02	Stipends	

11	Hospitality Expenses/Sumptuary Allowances:	01	Hospitality Expenses	<p>The Detail head 11 – Hospitality Expenses/Sumptuary Allowances has been subdivided into three Sub Detail heads. Under this detail heads:</p> <p>01 – Hospitality expenses include entertainments allowance of high dignitaries etc.</p> <p>02 – Sumptuary allowances include sumptuary allowance to Governor.</p> <p>03 – Expenditure from contract allowance include expenditure on stable establishment and contingencies, wage and allowance of household servants, maintenance of state motor cars etc)</p>
		02	Sumptuary Allowance	
		03	Expenditure from Contract Allowance	
12	Secret Service Expenditure:	00	NULL	There is no Sub-Detail Head under the Detail head 12 – Secret Service Expenditure . Under this detail head it “will include expenditure on secret service only”
13	Major Works:	00	NULL	There is no Sub-Detail Head under the Detail head 13 – Major Works . Under this detail head it “will includes those works which will be classified with reference on the classification of Major, Minor works in C.P.W.A. Code. This will also include cost of acquisition of land and structure”.
14	Minor Works:	00	NULL	There is no Sub-Detail Head under the Detail head 14 – Minor Works . Under this detail head it “will includes those works which will be classified with reference on the classification of Major, Minor works in C.P.W.A. Code. This will also include cost of acquisition of land and structure”.
15	Machinery and Equipment/Tools and Plant:	01	Machinery and Equipment	<p>As per the provision contained in the Budget Manual, budget estimate under Detail Head 15- Machinery and Equipment/Tools and Plant “will include machinery, equipment, apparatus etc, other than those required for the running of an office (vide Detail head 04) and special tools and plant acquired for specific works”.</p> <p>To accommodate object wise budget estimation for the above expenses the Detail Head has further been sub-divided into 3 sub-detail heads:</p> <p>01- Machinery and Equipment will include machinery, equipment, apparatus etc.</p> <p>02- Tools and Plant include special tools and plant acquired for specific works.</p>
		02	Tools and Plant:	

16	Motor Vehicle:	00	NULL	There is no Sub-Detail Head under the Detail head 16 – Motor Vehicle . Under this detail head it “will include purchase and maintenance of transport vehicles used for functional activities, as distinct from those used for running an office, e.g. Ambulance, Vans”.
17	Maintenance:	01	Departmental building	As per the provision contained in the Budget Manual, budget estimation under Detail Head 17- Maintenance “will record expenditure on maintenance of works, machinery and equipment (covered under detail heads 13, 14 and 15). It will also include repairs incidental to maintenance”. To accommodate object wise budget proposal for the above subjects the Detail Head has further been sub-divided into 3 sub-detail heads: 01- Departmental building includes expenditure on maintenance of department buildings (vide detail head 13 & 14). 02- Road & Bridges includes expenditure on maintenance of road and bridges (vide detail head 13 & 14). 03- Machinery and equipment includes expenditure on maintenance of the machinery and equipments procured under detail head 15.
		02	Road & Bridges	
		03	Machinery and equipment	
18	Loans:	01	Loan	The Detail head 18 – Investment/Loans has been subdivided into three Sub-Detail heads to provide object wise budget estimation. Under the Sub-Detail Heads: 01 – Loan includes loan granted to Govt employees. 02 – Interest payment includes payment of interest on loan taken from other organization. 03 – Principal repayment includes repayment of principal amount taken from other organization.
		02	Interest payment	
		03	Principal repayment	
19	Materials and Supplies:	00	NULL	Under this detail head it will includes expenditure on materials and supplies for the department. It also includes expenditures in scheme on account of edible items/ Made for beneficiaries.
20	Investment	00	NULL	Under this Detail Heads it includes Govt investment such as equity share etc.
21	Pension/Gratuities:	01	Pension	As per the provision contained in the Budget Manual, budget estimation under Detail Head 21- Pension/Gratuities “will include Pension, Gratuities, Commutations, donation to Service Funds and contributions to Contributory Provident Funds”.
		02	Gratuities	
		03	Commutation	
		04	Leave encashment	
		05	Medical reimbursement of pensioners	
		06	Travel Expenses to retired employee	

		07	Contribution to contributory pension scheme	To accommodate object wise budget estimation for the above expenses the Detail Head has further been sub-divided into 5 sub-detail heads: 01- Pension includes all kind of pension payment. 02- Gratuities include Death-Cum-Retirement Gratuity. 03- Commutation includes pension commutation. 04- Leave encashment includes leave encashment benefits on retirement. 05- Medical reimbursement includes reimbursement of expenditure on medical treatment of pensioners. 06- Travel expenses include TE to retired employee. 07- Contribution to contributory pension scheme
22	Depreciation:	00	NULL	There is no Sub-Detail Head under the Detail head 22 – Depreciation.
23	Arms and Ammunition	00	NULL	There is no Sub-Detail Head under the Detail head 23 – Arms and Ammunition.
24	Writes-off/Losses:	00	NULL	There is no Sub-Detail Head under the Detail head 24 – Write off/losses. This detail head includes write-off irrecoverable loans and advances, losses, trading losses etc.
25	Subsidies:	00	NULL	There is no Sub-Detail Head under the Detail head 25 – Subsidies. It will include subsidies to beneficiaries.
26	Other Charges:	00	NULL	There is no Sub-Detail Head under the Detail head 26 – Other Charges. This detail head is a residuary head. Under this head will include budget provision for the expenses which are not covered by the Detail heads from 01 to 25. This will also include rewards and prizes any type of single settlement payment.

Statement of Outstanding Liabilities

Liability Register for the year.....

Office of -----

Grant No. -----

Sl. No.	Nature of liability	No. and date of letter placing indent	Agency on which indent is placed or demand is made	Estimated cost	Permissible excess over the estimated cost, if any	Total liability (col. 5 Plus 6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Progressive amount of Commitments	Probable month in which the expenditure will be accounted for in the departmental expenditure statement	Initial of the branch officer	Record of payment	Difference between cols.7 and 11 excess (+) savings (-)	Initials of the branch officer	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Statement of Actual Expenditure incurred

Sub-head	Original appropriation	Proportionate appropriation from April to date	Actual expenditure			And so on	Variation between proportionate appropriation and actual expenditure to date Excess (+) Savings (-)	Explanations for the variation
			April	May	To the end May			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Pay of Government Servants	Charged	Cash ...
Do	Do	Adjustment
Do	Do	Total ...
Do	Voted	Cash ...
Do	Do	Adjustment
Do	Do	Total ...
Pay of establishment	Charged	Cash ...
Do	Do	Adjustment
Do	Do	Total ...
Do	Voted	Cash ...
Do	Do	Adjustment
Do	Do	Total ...
Allowance & Honoraria	Charged	Cash ...

Sub-head	Original appropriation	Proportionate appropriation from April to date	Actual expenditure			And so on	Variation between proportionate appropriation and actual expenditure to date Excess (+) Savings (-)	Explanations for the variation
			April	May	To the end May			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Allowance and Honoraria	Charged	Cash
Do	Do	Adjustments
Do	Voted	Total ...
Do	Do	Cash ...
Do	Do	Adjustments
Do	Do	Total ...
Contingencies	Charged	Cash
Do	Do	Adjustments
Do	Do	Total ...
Do	Voted	Cash
Do	Do	Adjustments
Do	Do	Total ...
Grants-in-aid Contributions, etc,-	Charged	Cash
Do	Do	Adjustments
Do	Do	Total ...
Do	Voted	Cash
Do	Do	Adjustments
Do	Do	Total ...
Total- Charged
Total- Voted

Progress of Expenditure Statement

Major Head

Minor Head

Sub-Head of Appropriation	Original Grant	Subsequent modification	Final Grant	Total expenditure till end of October or November	Amount required for remaining 4 or 5 months	Total expenditure	Savings (-)	Excess (+)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Statement of Surrender of Savings**SURRENDER OF SAVINGS FOR THE YEAR “.....”**

Statement for surrender of anticipated savings under Major Head “...” against Grant No. “...”

Sl. No.	Head of A/C effected by anticipated surrender	Amount as in the final estimate passed by the Assembly	Amount anticipated surrender	Amount as there will be after surrender	Reason for surrender
1	2	3	4	5	6
Total					

Seal & Signature

APPENDICES

APPENDICES

No	Content	Page No
Appendix A	List of Major Heads, Controlling Officers and Heads of the Departments (Chapter 6 Para 6.3)	231
Appendix B	Exhibition of Recovery of Expenditure in Government Accounts (Chapter 6 Para 6.7)	251
Appendix C	List of important adjustments with other Government/ Departments (Chapter 6 Para 6.10)	253
Appendix D	Parts of a Demand for Grant (Chapter 6 Para 6.16)	254
Appendix E	List of Officers receiving copies of Budget Documents (Chapter 6 Para 6.16)	255
Appendix F	List of Officers receiving copies of the Appropriation Accounts and Audit Report and Finance Accounts (Chapter 10 Para 10.3)	257

Appendix A

List of Major Heads, Controlling Officers and Heads of the Departments (Chapter 6 Para 6.3)

Part I - Revenue

Major/Sub-Major Heads	Controlling Officer	Heads of Department	Remarks
1	2	3	4
REVENUE RECEIPTS			
REVENUE ACCOUNT			
A) TAX REVENUE			
(a) Taxes on Income and Expenditure	Secretary, Finance Taxation Department	Commissioner of Taxes.	
0020 Corporation Tax			
0021 Taxes on Income other than Corporation Tax	-do-	-do-	
0022 Taxes on Agriculture Income	-do-	-do-	
0023 Hotel Receipts Tax	-do-	-do-	
0028 Other Taxes on Income and Expenditure	-do-	-do-	
(b) Taxes on Property and Capital Transactions			
0029 Land Revenue	Secretary, Revenue Department	Director of Land Records	
0030 Stamps and Registration	Secretary, Revenue Department	Supdt. Of Stamps	
01- Stamps-Judicial	Secretary, Revenue Department	Supdt. Of Stamps	
02- Stamps-Non-Judicial	Secretary, Revenue Department	Supdt. Of Stamps	
03- Registration Fees	Secretary, Revenue Department	Supdt. Of Stamps	
0031 Estate Duty			
0032 Taxes on Wealth			
0035 Taxes on Immovable Property other than Agricultural land			
(c) Taxes on Commodities and Services			
0037 Customs			

0038 Union Excise duties			
0039 State Excise	Secretary, Excise Department	Commissioner of Excise	
0040 Tax on sales, trade etc.	Secretary, Finance (Taxation) Deptt.	Commissioner of Taxes	
0041 Taxes on Vehicles	Secretary, Transport Department	Commissioner, Transport	
0042 Taxes on Goods and Passengers	Secretary, Transport Department	Commissioner, Transport	
0043 Taxes and Duties on Electricity.	Secretary, Power Department		
0044 Service Tax			
0045 Other Taxes and Duties on Commodities & Services	Secretary, Finance (Taxation) Deptt.	Commissioner of Taxes	Relating to State Taxes only
0047 Other Fiscal Service	-Do-		
0049 Interest receipts	-Do-		
0050 Dividends and Profits	-Do-		
(I) General Services			
0051 Public Service Commission	Secretary, Personnel Department	Secretary, APSC	
0055 Police	Secretary, Home Department	Director General of Police, Assam	
0056 Jails	Secretary, Home Department	Inspector General of Prisons	
0058 Stationery and Printing	Secretary, Printing & Stationary	Director, Printing & Stationeries	
0059 Public Works	Secretary, P.W.		
0070 Other Administrative Services			
01 - Administration of Justice	Secretary, Judicial Department		
0071 Contribution and Recoveries towards Pensions and Other Retirement Benefits	Secretary, Pension & Public Grievances	Director Pension	
0075 <i>Miscellaneous General Services</i>			
(ii) Social Services			
0202 Education, Sports, Art and Culture			
01 - General Education	Secretary, Education	Director, Higher Secondary, Elementary, Other etc.,	
02 - Technical Education	Secretary, Higher Education	Director, Technical Education	

03 - Sports and Youth Services	Secretary, Sports & Youth Welfare	Director, Sports & Youth Welfare	
04- Art and Culture	Secretary, Cultural Affairs Department,	Director Cultural Affairs	
0210 Medical and Public Health	Secretary, Health Department,		
01 - Urban Health Services	-Do-	Director Health Service	
02 - Rural Health Services	-Do-	-Do-	
03 - Medical Education Training & Research	-Do-	Director, DME	
04 -Public Health	-Do-	Director, Public Health	
80 General			
0211 Family Welfare	-Do-	Director, Health Service(Family Welfare)	
0215 Water Supply and Sanitation	Secretary, Public Health	Chief Engineer, Public Health	
0216 Housing	Secretary, GAD		
0217 Urban Development	Secretary, UDD		
0220 Information and Publicity	Secretary, IPRD	DIPR	
0230 Labour and Employment	Secretary, Labour & Employment		
0235 Social Security and Welfare	Secretary, Social Welfare		
0250 Other Social Services	Secretary, Social Welfare		
0401 Crop Husbandry	Secretary, Agriculture	Director, Agriculture	
0403 Animal Husbandry	Secretary, Veterinary	Director, Veterinary	
0404 Dairy Development	-Do-	Director, Dairy	
0405 Fisheries	Secretary, Fisheries	Director, Fisheries	
0406 Forestry and Wildlife	Secretary, Forest	PCCF	
0408 Food Storage & Warehousing	Secretary, Supply	Director, Supply	

0415 Agricultural Research and Education	Secretary, Agriculture	Director, Agriculture	
0425 Cooperation	Secretary, Co-operation	Registrar of , Coop Societies	
0435 Other Agricultural Programmes	Secretary, Agriculture	Director, Agriculture	
0506 Land Reforms	Secretary, Revenue	DLR	
0515 Other Rural Development Programmes	Secretary, P & RD	Commissioner, P & RD	
0551 Hill Areas	Secretary, HAD		
0552 North Eastern Areas			
0575 Other Special Areas Programmes			
0701 Major and Medium Irrigation	Secretary, Irrigation	Chief Engineer, Irrigation	
0702 Minor Irrigation	-Do-	-Do-	
0801 Power	Secretary, Power		
0802 Petroleum	Secretary, Mines & Mineral	Director, Geology & Mining	
0851 Village and Small Industries	Secretary, Industries	Director, Industries	
0852 Industries	-Do-	-Do-	
0853 Non- Ferrous Mining and Metallurgical Industries	-Do-	-Do-	
0875 Other Industries	-Do-	-Do-	
1054 Roads and Bridges	Secretary, PWD (Roads)	C.E., PWD (Roads)	
1055 Road Transport	Secretary, Transport	Commissioner, Transport	
1056 Inland Water Transport	-Do-	Director, IWT	
1075 Other Transport Services	-Do-		
1425 Other Scientific Research			
1452 Tourism	Secretary, Tourism		
1456 Civil Supplies			
1475 Other General Economic Services			

1601 Grants-in-aid from Central Government			
1603 States' Share of Basic Union Excise Duties			
CAPITAL ACCOUNT			
E. Public Debt			
6003 Internal debt of the State Government	Secretary, Finance		
6004 Loans and Advances from the Central Government	-do-		
F. Loans and Advances			
6202 Loans for Education, Sports, Art and Culture			
6216 Loans for Housing			
6217 Loans for Urban Development			
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.			
6235 Loans for Social Security and Welfare			
6245 Loans for Relief on account of Natural Calamities			
6401 Loans for Crop Husbandry			
6403 Loans for Animal Husbandry			
6408 Loans to Food Storage and warehousing			
02 Storage and Warehousing			
6425 Loans for Co-operation			
6801 Loans to Power Projects			
6851 Loans for Village and Small Scale Industries			
6885 Loans for other Loans to Industries and Minerals			
7452 Loans for Tourism			
7610 Loans to Government Servants Etc	Secretary, Finance		

7615 Miscellaneous Loans	-do-		
G Inter-State Settlement	-do-		
H. Transfer to Contingency Fund	-do-		
7999 Appropriation to the Contingency Fund	-do-		

Part II - Expenditure

Major Heads/ Sub Major Head		Controlling Officer	Heads of Department
2011	Legislatures <i>02 State Legislature</i>	Principal Secretary, ALA	
2012	Governor <i>03 Governor</i>	Secretary, Governor	
2013	Council of Ministers	Secretary, SA (A) Deptt.	
2014	Administration of Justice	Secretary, Judicial	
2015	Elections	Chief Electoral Officer	
2029	Land Revenue	Secretary, Revenue & D.M.	D.L.R.
2030	Stamps and Registration	Secretary, Revenue & D.M.	Supdt. of Stamp
2039	<i>State Excise</i>	Commissioner and Secretary, Excise Deptt.	Commissioner of Excise, Assam
2040	<i>Taxes on Sales, Trade etc.</i>	Secretary, Finance (Taxation) Deptt.	Commissioner of Taxes
2041	<i>Taxes on Vehicles</i>	Secretary, Transport	Commissioner, Transport
2045	<i>Other Taxes and Duties on Commodities and Services</i>	Secretary, Finance (Taxation) Deptt.	Commissioner of Taxes
2047	Other Fiscal Services	Secretary, Finance, Establishment (B)	Director, Small Savings & Financial Institutions

2048	<i>Appropriation for reduction or avoidance of debt</i>	Secretary, Finance	
2049	<i>Interest Payments</i>	Secretary, Finance	
2051	<i>Public Service Commission</i>	Secretary, Personnel (B)	A.P.S.C
2052	<i>Secretariat-General Services</i>	Secretary, S.A. (A) Deptt	
2053	District Administration	Secretary, G.A.D.	
2054	<i>Treasury and Accounts Administration</i>	Secretary, Finance Estt-B	Director of Accounts & Treasuries,
2055	Police	Secretary, Home	D.G.P.
2056	Jails	Secretary, Home	I.G. (Prison)
2058	Stationery and Printing	Commissioner and Secretary	Director, P&S, Assam
		P& S dept	Do
2059	Public Works	Secretary, P.W.D.	Chief Engineer, P.W.D
2070	Other Administrative Services		
003-	Training		Secretary, Administrative Reforms & Training
101	Metropolitan Council		
102	Pradesh Councils		
103	Zonal Councils		
104	Vigilance	Secretary, Political	
105	Special Commission of Enquiry	Secretary, Political	
106	Civil Defence	Secretary, Home	Director, H.G. & CD
107	Home Guard	Secretary, Home	Director, H.G. & CD
108	Fire Protection and Control	Secretary, Home	DFS (Fire)
112	Rent Control		
115	Guest Houses, Government Hostels etc.	Secretary, G.A.D.	
118	Administration of Citizenship Act		
119	Official Language	Secretary, Political	Political (B)
800	Other Expenditure	Secretary, G.A.D.	
2071	Pensions and other Retirement Benefits	Secretary, P & PG	Director, Pension
	<i>01 Civil</i>		
2075	<i>Miscellaneous General Services</i>	Secretary, Finance	

2202	<i>General Education</i>	Secretary, Education, (Elementary)	Director, Elementary Education
	<i>01 Elementary Education</i>		
	<i>02 Secondary Education</i>	Secretary, Education (Secondary)	Director, Secondary Education
	<i>03 University and Higher Education</i>	Secretary, Education (Higher)	Director, Higher Education.
	<i>04 Adult Education</i>	Secretary, Education	Director Adult Education
	<i>05 Language Development</i>	Secretary, Education	Director, Madrassa
	<i>80 General</i>	Secretary, Education	Director, SCRT
2203	<i>Technical Education</i>	Secretary, Education (CTM)	Director, Technical Education.
2204	<i>Sports and Youth Services</i>	Secretary, Sports & Youth Welfare	Director, Sports
2205	<i>Art and Culture</i>	Secretary, Cultural Affairs	Director, Cultural Affairs
101	<i>Fine Arts Education</i>	-do	Director, Cultural Affairs
102	<i>Promotion of Arts and Culture</i>	-do-	
103	<i>Archaeology</i>	-do-	Director, Archaeology
104	<i>Archives</i>	Secretary, S.A.(A) Deptt	
105	<i>Public Libraries</i>	Secretary, C.A	Director, Libraries
106	<i>Archaeological Survey</i>	Secretary, C.A	Director, Archaeology
107	<i>Museums</i>	Secretary, C.A	Director,
2210	<i>Medical and Public Health</i>	Secretary, Health & FW	
	<i>01 Urban Health Services-Allopathy</i>	Secretary, Health & FW	Director Health Service
	<i>02 Urban Health Services-Other systems of medicine</i>	Secretary, Health Service	Director Health Service
	<i>03 Rural Health Services-Allopathy</i>	Secretary, Health & FW	Director Health Service
	<i>04 Rural Health Services-Other Systems of medicine</i>	Secretary, Health & FW	Director Health Service
	<i>05 Medical Education, Training and Research</i>	Secretary, Health & FW	Director, Medical Education
	<i>06 Public Health</i>	Secretary, Health & FW	Director Health Service
	<i>80 General</i>	Secretary, Health & FW	Director Health Service
2211	<i>Family Welfare</i>	Secretary, Health & FW	Director Health Service
2215	<i>Water Supply and Sanitation</i>	Secretary, Public Health Engineering	Chief Engineer, P.H.E
2216	<i>Housing</i>		

2117	<i>Urban Development</i>	Secretary, U.D.D.	Director, Town & Country Planning
2220	<i>Information and Publicity</i>	Secretary, Home	Director, Information & Public Relations
2225	<i>Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes</i>	Secretary, W.P.T. & B.C	Director, Welfare of SC & ST
	<i>03 Welfare of Backward Classes</i>	Commissioner and Secretary, WPT & BC	Director, WPT & BC, Assam.
2230	<i>Labour and Employment</i>	Secretary, Labour	Labour Commissioner
	<i>01 Labour</i>		
	<i>02 Employment Service</i>	Secretary, Labour	Director, Employment & Training
	<i>03 Training</i>	Secretary, Labour	Director, Employment & Training
2235	<i>Social Security and Welfare</i>	Secretary, Social Security and Development	Director, Social Welfare
2235	<i>Social Security & Welfare (Freedom Fighter)</i>		Secretary, CM Secretariat
2236	<i>Nutrition(SW)</i>		Director Social Welfare
2245	<i>Relief on account of Natural Calamities</i>	Secretary, Revenue, & D.M.	
2251	<i>Secretariat-Social Services</i>	S.A.D.	
	C. Economic Services		
2401	<i>Crop Husbandry</i>	Secretary, Agriculture	Director, Agriculture
2402	<i>Soil and Water Conservation</i>	Secretary, E & F	Director soil Conservation
2403	<i>Animal Husbandry</i>	Secretary, Vety, & A.H.	Director, Vety, & Animal Husbandry
2404	<i>Dairy Development</i>	Secretary, Vety, & A.H.	Director, Dairy Development
2405	<i>Fisheries</i>	Secretary, Fisheries	Director, Fisheries
2406	<i>Forestry and Wild Life</i>	Secretary, E & F	Principal Chief Conservator of Forest, Assam
2407	<i>Plantations</i>	-do-	-do-
2408	<i>Food, Storage and Warehousing</i>	Secretary, Food and Civil Supplies, Assam	Director, Food and Civil Supplies, Assam
2415	<i>Agricultural Research and Education</i>		

	01 Crop Husbandry	Secretary, Agriculture	Director, Agriculture
	03 Animal Husbandry	Secretary, Vety, & A.H	Director, AH & Vety
	04 Dairy Development	Secretary, A.H & Vety	Director, Dairy Dev
	05 Fisheries	Secretary, Fisheries	Director, Fisheries
	06 Forestry	Commissioner and Secretary, Forest, Assam.	Principal Chief Conservator of Forest, Assam
	07 Plantations	Do	Do
	80 General	Do	Do
2416	Agricultural Financial Institutions		
2425	Co-operation	Secretary, Cooperation	Registrar, Cooperation
2435	Other Agricultural Programmes	Secretary, Agriculture	Director, Agriculture
2501	Special Programmes for Rural Development	Secretary, P &RD	Director, Panchayat and Rural Development.
2505	Rural Employment	Secretary, P &RD	Do
2506	Land Reforms	Secretary, Revenue	DLR
2515	Other Rural Development programmes	Secretary, P &RD	Director, P & RD
2552	North Eastern Areas	Secretary, Finance	
2553	MPs Local Area Development Scheme	Secretary, P & D	
2575	Other Special Area Programmes	Secretary, Political	
	02 Backward Areas	Secretary, WMD	Director, WMD and Director, Border Areas
2701	Major and Medium Irrigation	Secretary, Irrigation	Chief Engineer, Irrigation
2702	Minor Irrigation	Secretary, Irrigation	Chief Engineer, Irrigation
2705	Command Area Development		
2711	Flood Control and Drainage	Secretary, WRD	Chief Engineer, WR
	E. Energy		
2801	Power	Secretary, Power	
2802	Petroleum	Secretary, Mines	Director ,Geology and Mining, Assam.
2803	Coal and Lignite	Commissioner and Secy. Power/ Mines Deptt.	Director ,Geology and Mining, Assam.
2810	Non-Conventional Sources of Energy	Secretary, Science & Tech.	Director, Science & Tech

2851	<i>Village and Small Industries</i>	Secretary, Handloom & Textiles	Director, Handloom & Textiles
2852	<i>Industries</i>	Secretary, Industries	Director, Industries
2853	<i>Non ferrous Mining and metallurgical Industries</i>	Commissioner and Secy. Mines & Minerals	Director ,Geology and Mining, Assam.
2875	<i>Other Industries</i>		
2885	<i>Other Outlays on Industries and Minerals</i>	Secretary, Industries	Director, Industries
3054	<i>Roads and Bridges</i>	Secretary, PWD	Chief Engineer, PWD (R)
3055	<i>Road Transport</i>	Secretary, Transport	Commissioner of Transport
3056	<i>Inland Water Transport</i>	Secretary, Transport	Director, I.W.T
3075	<i>Other Transport Services</i>	Secretary, Transport	Commissioner of Transport
3435	<i>Ecology and Environment</i>	Secretary, Science & Tech.	Director, Science & Tech.
	General Economic Services		
3451	<i>Secretariat-Economic Services</i>	Secretary, SA(A) D	
3452	<i>Tourism</i>	Secretary, Tourism	Director, Tourism
3453	<i>Foreign Trade and Export Promotion</i>		
3454	<i>Census Surveys and Statistics</i>	Secretary, GAD	
	<i>01 Census</i>		
	<i>02 Surveys and Statistics</i>	Secretary, P&D	Director, Economic & Statistics
3456	<i>Civil Supplies</i>	Secretary, Food & Civil Supplies	Director, Food & Civil Supplies
3465	<i>General Financial and Trading Institutions</i>		
3466	<i>International Financial Institutions</i>	Secretary, Finance	
3475	<i>Other General Economic Services</i>	Secretary, Food & Civil Supplies	Director, Supply
3604	<i>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</i>	Secretary, Finance	Director, P & R.D
3606	<i>Aid Materials and Equipments</i>	Secretary, Health	Director, Health Services

	CAPITAL ACCOUNT		
4047	Capital Outlay on other Fiscal Services	Secretary, Finance	
4055	<i>Capital Outlay on Police</i>	Secretary, Home	Director, G.P.
4058	<i>Capital Outlay on Stationery and Printing</i>	Secretary, Printing & Stationery	Director, Printing & Stationery
4059	<i>Capital Outlay on Public Works</i>	Secretary, PWD	Chief Engineer, PWD (B)
4070	<i>Capital Outlay on Other Administrative Services</i>		
4202	<i>Capital Outlay on Education, Sports, Art and Culture</i>	Secretary, Education	Director, Higher, Elementary, Secondary Edn.
	<i>01 General Education</i>	Secretary, Education	Director, Elementary
	<i>02 Technical Education</i>		Director, Technical Education
	<i>03 Sports and Youth Services</i>		Director, <i>Sports and Youth Welfare</i>
	<i>04 Art and Culture</i>		Director, <i>Cultural Affairs</i>
4210	<i>Capital Outlay on Medical and Public Health</i>	Secretary, Health	
	<i>01 Urban Health Services</i>	Do	Director, Health Services
	<i>02 Rural Health Services</i>		Do
	<i>03 Medical Education Training and Research</i>		Director, Medical Edn.
	<i>04 Public Health</i>		Director, Health Services
	<i>80 General</i>		Director, Health Services
4211	<i>Capital Outlay on Family Welfare</i>	Secretary, Health	Director, Health Services
4215	<i>Capital Outlay on Water Supply and Sanitation</i>	Secretary, P.E.E.	Chief Engineer, P.H.E.
	<i>01 Water Supply</i>		
	<i>02 Sewerage and Sanitation</i>	Do	Do
4216	<i>Capital Outlay on Housing</i>		

4217	<i>Capital Outlay on Urban Development</i>	Secretary, U. Dev. Deptt.	Director, T&CP/ MAD
4220	<i>Capital Outlay on Information Publicity</i>	Secretary, IPRD	Director, I.P.R.
	01 Films		
	60 Other	Do	Do
4225	<i>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</i>		
	01 Welfare of Scheduled Castes	Commissioner and Secy. WPT & BC Deptt.	Director , Welfare of SC
	02 Welfare of Scheduled Tribes	Commissioner and Secy. WPT & BC Deptt.	Director of WPT & BC Deptt.
	03 Welfare of Backward Classes	Do	Do
	80 General		
4235	<i>Capital Outlay on Social Security and Welfare</i>	Secretary, S.W.D.	Director, S.W.D.
4236	<i>Capital Outlay on Nutrition</i>	Do	Do
4250	<i>Capital Outlay on other Social Services</i>		
4401	<i>Capital Outlay on Crop Husbandry</i>	Secretary, Agriculture	Director, Agriculture
4402	<i>Capital Outlay on Soil and Water Conservation</i>	Secretary, Soil Conservation	Director, Soil Conservation
4403	<i>Capital Outlay on Animal Husbandry</i>	Secretary, A.H. & Vety.	Director, AH & Vety.
4404	<i>Capital outlay on Dairy Development</i>	Secretary, Dairy Dev.	Director, Dairy Dev.
4405	<i>Capital Outlay on Fisheries</i>	Secretary, Fisheries	Director, Fisheries
4406	<i>Capital Outlay on Forestry and Wild Life</i>	Secretary, Forest	Principal Chief Conservator of Forests
	01 Forestry		
	02 Environmental Forestry and Wild Life	Do	Do
4407	<i>Capital Outlay on Plantations</i>	Secretary, Soil Conservation	Director, Soil Conservation
4408	<i>Capital Outlay on food Storage and Warehousing</i>	Secretary, Food & C.S.	Director, Food & C.S.

4415	<i>Capital Outlay on Agricultural Research and Education</i>	Secretary, Agriculture	Director, Agriculture
	<i>01 Crop Husbandry</i>		
	<i>02 Soil and Water Conservation</i>	Secretary, Soil Conservation	Director, Soil Conservation
	<i>03 Animal Husbandry</i>	Secretary, A.H. & Vety.	Director, AH & Vety.
	<i>04 Dairy Development</i>	Secretary, Dairy Dev.	Director, Dairy Dev.
	<i>05 Fisheries</i>	Secretary, Fisheries	Director, Fisheries
	<i>06 Forestry</i>	Secretary, Forest	Principal Chief Conservator of Forests
	<i>07 Plantations</i>	Secretary, Soil Conservation	Director, Soil Conservation
	<i>80 General</i>	Secretary, Agriculture	Director, Agriculture
4416	<i>Investments in Agricultural Financial Institutions</i>		
4425	<i>Capital Outlay on Co-operation</i>	Secretary, Cooperation	Director, Cooperation
4435	<i>Capital Outlay on Other Agricultural Programmes</i>	Secretary, Agriculture	Director, Agriculture
4515	<i>Capital Outlay on other Rural Development Programmes</i>	Secretary, P & R.D.	Director, P & R.D.
4552	<i>Capital Outlay on North Eastern Areas</i>	Secretary, Finance	
	Capital Account of Irrigation and Flood Control		
4701	<i>Capital outlay on Major and Medium Irrigation</i>	Secretary, Irrigation	Chief Engineer, Irrigation
4702	<i>Capital Outlay on Minor Irrigation</i>	Secretary, Irrigation	Chief Engineer, Irrigation
4705	<i>Capital Outlay on Command Area Development</i>	Secretary, Irrigation	Chief Engineer, Irrigation
4711	<i>Capital Outlay on Flood Control projects</i>	Secretary, Water Resource	Chief Engineer, Water Resource
	<i>03 Drainage</i>	Secy. Flood Control Deptt.	Chief Engineer, Flood Control, Assam
	Capital Account of Industry and Minerals		

4801	<i>Capital Outlay on Power Projects</i>	Secretary, Power	
	<i>06 Rural Electrification</i>	Secretary, Power	
	<i>80 General</i>	Secretary, Power	
4802	<i>Capital Outlay on Petroleum</i>	Secretary, Power	Director, Geology & Mining
4810	<i>Capital Outlay on Non-Conventional sources of Energy</i>	Secretary, Handloom & Textile	Director, Handloom & Textile
4851	<i>Capital Outlay on Village and Small Industries</i>	Secretary, Handloom & Textile	Director, Handloom & Textile
4852	<i>Capital Outlay on Iron and Steel Industries</i>	Secretary, Industries	Director, Industries
4853	<i>Capital Outlay on Non-Ferrous Mining and Metallurgical Industries</i>	Secretary, Power	Director, Geological & Mining
4854	<i>Capital outlay on Cement and Non-metallic Mineral Industries</i>	Secretary, Industries	Director, Industries
	<i>01 Cement</i>		
	<i>60 Others</i>	Secretary, Industries	Director, Industries
4855	<i>Capital Outlay on Fertilizer Industries</i>	Secretary, Industries	Director, Industries
4856	<i>Capital Outlay on Petrochemical Industries</i>	Secretary, Industries	Director, Industries
4857	<i>Capital Outlay on Chemicals and Pharmaceutical Industries</i>	Secretary, Industries	Director, Industries
4858	<i>Capital Outlay On Engineering Industries</i>	Secretary, Industries	Director, Industries
4860	<i>Capital Outlay on Consumer Industries</i>	Secretary, Industries	Director, Industries
4875	<i>Capital Outlay on Other Industries</i>	Secretary, Industries	Director, Industries
4885	<i>Other Capital Outlay on Industries and Minerals</i>		
5054	<i>Capital Outlay on Roads and Bridges</i>	Secretary, P.W.D.(R)	Chief Engineer, PWD (R)
5055	<i>Capital Outlay on Road Transport</i>	Secretary, Transport	Commissioner, Transport

5056	<i>Capital Outlay on Inland Water Transport</i>	Secretary, Transport	Director, Inland Water Transport
5075	<i>Capital Outlay on Other Transport Services</i>	Secretary, Transport	Commissioner of Transport
5425	<i>Capital Outlay on other Scientific and Environmental Research</i>	Secretary, Science & Technology	Director, Science & Technology
5452	<i>Capital Outlay on Tourism</i>	Commissioner and Secy., Tourism	Director, Tourism, Assam.
5465	<i>Investments in General Financial and Trading Institutions</i>	Secretary, Finance	
5475	<i>Capital Outlay on other General Economic Services.</i>	Secretary, Finance	
6003	<i>Internal debt of the State Government</i>	Secretary, Finance	
6004	<i>Loans and Advances from the Central Government</i>	Secretary, Finance	
6005	<i>External Debt Suspense</i>	Secretary, Finance	
6075	<i>Loans for Miscellaneous General services</i>	Secretary, Finance	
6202	<i>Loans for Education, Sports, Art and Culture.</i>	Secretary, Education	
6210	<i>Loans for Medical and Public Health</i>	Secretary, Health	Director, Health Service
	<i>01 Urban Health Services</i>	Secretary, Health	Director, Health Service
	<i>02 Rural Health Services</i>	Secretary, Health	Director, Health Service
	<i>03 Medical Education, Training and Research</i>	Secretary, Health	Director, Medical & Education
	<i>04 Public Health</i>	Secretary, Health	Director, Health Service
	<i>80 General</i>	Secretary, Health	Director, Health Service
6211	<i>Loans for Family Welfare</i>	Secretary, Health	Director, Health Service (FW)
6215	<i>Loans for Water Supply and Sanitation</i>	Secretary, P.H.E	Chief Engineer, PHE
6216	<i>Loans for Housing</i>		
6217	<i>Loans for Urban Development</i>	Secretary, UDD	Director, Town & Country Planning

6220	<i>Loans for Information and Publicity</i>	Secretary, IPRD	DIPR
6225	<i>Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</i>		
	<i>01 Welfare of Scheduled Castes</i>	Commissioner and Secy., WPT & BC, Assam	Director, Welfare of SC, Assam
	<i>02 Welfare of Scheduled Tribes</i>	Do	Director, Welfare of BC, Assam
	<i>03 Welfare of Backward Classes</i>	Do	Do
	<i>80 General</i>	Do	Do
6235	<i>Loans for Social Security and Welfare</i>	Secretary, SWD	Director, Social Welfare Deptt.
6245	<i>Loans for Relief on account of Natural Calamities</i>	Secretary, Revenue & D.M,	
6250	<i>Loans for other Social Services</i>	Secretary, SWD	Director, Security & Welfare Deptt.
	<i>01 Nutrition</i>		
	<i>60 Others</i>	Secretary, SWD	Director, Social Welfare Deptt.
6401	<i>Loans for Crop Husbandry</i>	Secretary, Agriculture	Director, Agriculture
6402	<i>Loans for Soil and Water Conservation</i>	Secretary, Soil Conservation	Director, Soil Conservation
6403	<i>Loans for Animal Husbandry</i>	Secretary, A.H & Vety	Director, AH & Vety
6404	<i>Loans for Dairy Development</i>	Secretary, Dairy Development	Director Dairy Development
6405	<i>Loans for Fisheries</i>	Secretary, Fisheries	Director, Fisheries
6406	<i>Loans for Forestry and Wild Life</i>	Secretary, Forest	PCCF
6407	<i>Loans for Plantations</i>	Secretary, Soil Conservation	Director, Soil Conservation
6408	<i>Loans for Food Storage and Warehousing</i>	Secy., Food and Civil Supplies	Director, Food & Civil Supplies, Assam
6416	<i>Loans to Agricultural Financial Institutions</i>	Secretary, Agriculture	Director, Agriculture
6425	<i>Loans for Cooperation</i>	Secretary, Co-operation	Registrar, Co-operation
6435	<i>Loans for other Agricultural Programmes</i>	Secretary, Agriculture	Director, Agriculture
6501	<i>Loans for Special programmes for Rural Development</i>	Secretary, P & RD	Commr., P & RD
6505	<i>Loans for Rural Employment</i>	Secretary, P & RD	Commr., P & RD

6506	<i>Loans for Land Reforms</i>	Secretary, Revenue	
6515	<i>Loans for other Rural Development programmes</i>	Secretary, P & RD	Director, P & RD
6575	<i>Loans for other Special Areas Programmes</i>	Secretary, Border Areas Development	Director, Border Areas Development
6701	<i>Loans for Major and Medium Irrigation</i>	Secretary, Irrigation	Chief Engineer, Irrigation
6702	<i>Loans for Minor Irrigation</i>	Secretary, Irrigation	Chief Engineer, Irrigation
6705	<i>Loans for Command Area Development</i>	Secretary, Irrigation	Chief Engineer, Irrigation
6711	<i>Loans for Flood Control Projects</i>	Secretary, Water Resource	Chief Engineer, Water Resource
6801	<i>Loans for Power Projects</i>	Secretary, Power	
6802	<i>Loans for Petroleum</i>	Secretary, Power	
6803	<i>Loans for Coal and Lignite</i>	Secretary, Power	DG & M
6810	<i>Loans for Non-Conventional Sources of Energy</i>	Secretary, Science & Technology	Director, Science & Technology
6851	<i>Loans for Village and Small Industries</i>	Secretary, H & TS	Director, H&TS
6852	<i>Loans for Iron and Steel Industries</i>	Secretary, Industries	Director, Industries
6853	<i>Loans for non-Ferrous Mining and Metallurgical Industries</i>	Secretary, Power	DG & M
6854	<i>Loans for Cement and Non-Metallic Mineral Industries</i>	Secretary, Industries	Director, Industries
6855	<i>Loans for Fertilizer Industries</i>	Secretary, Industries	Director, Industries
6856	<i>Loans for Petro-Chemical Industries</i>	-do-	-do-
6857	<i>Loans for Chemical and Pharmaceutical Industries</i>	Secretary, Industries	Director, Industries
6859	<i>Loans for Telecommunication and Electronic Industries</i>	Secretary, I.T.	Director, Industries
6860	<i>Loans for Consumer Industries</i>	Secretary, Industries	Director, Industries
6875	<i>Loans for other Industries</i>	Secretary, Industries	Director, Industries

6885	<i>Other Loans to Industries and Minerals</i>	Secretary, Industries	Director, Industries
7053	<i>Loans for Civil Aviation</i>		
7055	<i>Loans for Road Transport</i>	Secretary, Transport	Commissioner, Transport
7075	<i>Loans for Other Transport Services</i>	-do-	-do-
7452	<i>Loans for Tourism</i>	Secretary, Tourism	Director, Tourism
7453	<i>Loans for Foreign Trade Export Promotion</i>		
7465	<i>Loans for General Financial and Trading Institutions</i>	Secretary, Finance	
7475	<i>Loans for Other General Economic Services</i>		
7610	<i>Loans to Government Servants etc</i>	Secretary, Finance	
7615	<i>Miscellaneous Loans</i>		

**Exhibition of Recovery of Expenditure in Government Accounts
Extract from Chapter 5 of Government Accounting Rules, 1990
(Chapter 6 Para 6.7)**

**Rules regarding classification of recoveries of Expenditure in
Government Accounts**

52. The rules contained in this Chapter indicate the manner of classification of 'recoveries' of expenditure in Government accounts.

The term 'recovery' is used in this chapter in a limited sense to denote repayment of or payment by another department of the same Government or by another Government or by a non-Government party (including public sector undertakings, autonomous bodies and private persons and bodies to a Government Department) which initially incurred the charge and classified it in the accounts as final expenditure by debit to revenue or capital heads of accounts. Recoveries towards establishment charges, tools and plants, fees for procurement or inspection of stores, or both etc. effected at percentage rates or otherwise, are some examples.

Classification of Recoveries made from non-Government parties and other Governments including Government outside India

52. Recoveries of expenditure for services or supplies made to non-Government parties or other Governments (including local funds and Governments outside India) shall, in all cases be classified as receipts of the Government rendering such services or supplies.

Exceptions - (i) When a Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the net cost to Government being nil, the recoveries may be taken in reduction of expenditure.

NOTE:- In the case of projects, jointly executed by several Governments, where the expenditure is to be shared by the participating Governments in agreed proportions, but the expenditure is *ab initio* incurred by one Government and shares of another participating Governments recovered subsequently, such recoveries from other Governments should be exhibited as abatement of charges under the relevant expenditure head of account in the books of the Government incurring the expenditure initially.

Classification of recoveries made by one department from another department of the same Government

52. As between different departments of the same Government, the recoveries shall be classified as deduction from the gross expenditure except that such recoveries as are made by a commercial department e.g. Railways, Department of Posts and Department of Telecommunications or a departmental commercial undertaking (e.g.

A.I.R.) should be treated as receipts of that department.

Exception.—Recoveries of fees for purchase, inspection etc. effected by the Central Purchase Organisations of Government of India (e.g. DGS&D Army Purchase Organisations of the Ministry of Defence) are treated as receipts of the Department concerned.

NOTE 1:—Such recoveries realised by a non-commercial department (other than the Central Purchase Organisations of the Government of India) from another Department of the same Government shall be shown in the relevant Demand for Grant as "below the line" recovery under the appropriate major head of account. Recovery actually effected, irrespective of the year to which it relates, shall be adjusted in accounts in reduction of expenditure and exhibited in the schedule of recovery to be attached to the Appropriation Accounts of the year in which the recovery is effected.

NOTE 2:—The term "recoveries" by a commercial department (viz. Posts, Telecommunications and Railways) or by a Departmental commercial undertaking (e.g. A.I.R.) for the purpose of this rule shall apply to recoveries in respect of services rendered to other departments in pursuance of the proper functions for which the department is constituted, that is to say, in the case of Department of Posts and Department of Telecommunications, recoveries shall be classified as receipts only when they are made in respect of Postal, Telegraphs or Telephone services rendered to the other departments. Where, a commercial department or departmental commercial undertaking acts as an agent of another department for the discharge of functions not germane to the essential purpose of the department, the recoveries shall be taken in reduction of expenditure.

Classification of recoveries of expenditure on works in progress and transactions of stock and other suspense account

55. The technical estimates of a work take cognizance of all anticipated receipts from sale proceeds of materials, plant, etc. received from the old structure, while the receipts under "stock and suspense" are by their very nature inseparable from the expenditure recorded under the main head. The recoveries falling under these two categories shall notwithstanding anything to the contrary provided by or under the rules in this Chapter, be treated as reduction of gross expenditure.

Classification of receipts and recoveries on Capital Accounts

56. Notwithstanding anything to the contrary provided by or under the rules in this Chapter, receipts and recoveries on capital Accounts insofar as they represent recoveries of expenditure previously debited to a Capital Major head shall be taken in reduction of expenditure under the major head concerned except where under the rules of allocation applicable to a particular department such receipts have to be taken to revenue.

Appendix C

List of important adjustments with other Governments Departments (Chapter 6, Para 6.10)

Seri	Nature of adjustment	Autho	Remarks
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Sl No.	Particulars	Frequency	Remarks
1	0020 Corporation Tax 901 Share of net proceeds		Monthly on the basis of Budget Estimates for 10 months, final adjustments being made in March on the basis of Revised Estimates.
2	0021 Taxes on Income other than Corporation Tax. 901 Share of net proceeds		-----Do-----
3	0037 Customs 901 Share of net Proceeds.		-----Do-----
4	0038 Union Excise duties 901 Share of net proceeds		Monthly on the basis of Budget estimates for 10 th months, final adjustment being made in March on the basis of Revised Estimates.
5	1601 Grants-in-aid from Central Government 01 Non-Plan grants 104 Grants under the proviso to Article 275 (1) of the Constitution. Grants to cover deficit on Revenue Account. 109 Grants towards contribution to calamity relief fund National Calamity Contingency Fund		Monthly.
6	1601 Grants-in-aid from Central Government 02 Grants for State Plan Schemes 101 Block Grants 104 Grants under the proviso to Article 275 (1) of the Constitution. 800 Other Grants		-----Do-----
7	6004 Loans and Advances from Central Government 01- Non-Plan Loans 101 Loans to cover gap in resources 02 Loans for State Plan Schemes 101 Block Loans 03- Loans for Central Plan Schemes 800 Other Loan 04- Loans for Centrally Sponsored Schemes 800 Other Loan 05- Loans for Special Schemes 101 Schemes for North Eastern Council 06-Ways and Means Advance 800 Other Ways and Means Advance		-----Do-----
8	Adjustment of lapsed and unclaimed deposits		On the basis of calendar year.
9	Adjustment of Provident Fund interest		March.

Parts of a Demand for Grant (Chapter 6 Para 6.16)

The Detailed Estimates for each demand for Grant are divided into three parts as outlined below:-

Part I - Estimates of the amount required in the year ending March, 31.....to defray the expenses in connection with the Administrative of

Voted - Rupees.....

Charged - Rupees.....

Part II - Sub-head under which the grant will be accounted for by

Grand Total.....

Part III - Deduct - Recoveries - Details of recoveries appear below Part III.

Net Total

Appendix E

List of Officers/ Offices receiving Copies of Budget Documents (Chapter 6 Para 6.16)

1	All Principal Secretary/ All Commissioner & Secretary/ All Secretary to the Govt. of Assam,
2	All Administrative Departments
3	All Heads of the Department
4	Assam Bhawan, New Delhi
5	Assam House New Delhi
6	Assam Bhawan, Kolkata
7	Assam House, Shillong
8	Assam Bhawan, Mumbai
9	All Secretary to the Govt. of India
10	Secretary, Finance of all State Government
11	The Accountant General (A&E), Assam, Book Section Maidamgaon, Guwahati-29
12	Reserve Bank of India, Department of Economic Analysis and Policy Regional Office, Post Bag No.120, Guwahati-781001
13	Addl. Resident Commissioner, Government of Orissa, Baidboimarg, Chanakyapuri, New Delhi-110021
14	Centre for Monitoring Indian Economy Pvt. Ltd. 906- Kailash Building K.G. Marg,
15	Assistant Director, Government of India, Ministry of Statistics & Programme Implementation, Central Statistical Organization (National Accounts Division- 2A) 430- Sardar Patel Bhawan, Parliament Street, New Delhi-110001
16	Assistant Director, Government of India, Ministry of Expenditure, Finance Commission Division, Block XI, 5 th Floor, G.C.O. Complex, Lodhi Road, New Delhi-11003
17	Senior Library & Information Officer, National Institute of Public Finance and Policy, 18/2 Satsang Vihar Marg Special Institutional Area, Near JNU, New Delhi-110067, India
18	Economic Adviser, Government of India, Ministry of Health & Family Welfare, Nirman Bhawan, Room No.244

	BA Wing, New Delhi-1100011
19	Assistant Director (P), Government of India, Ministry of Human Resource Development, Department of Higher Education, P&M Unit, Room No. 535, "C" Wing, Shastri Bhawan, New Delhi-110001
20	Director (FR), Government of India, Planning Commission, Yojana Bhawan (Room No.404), Sansad Marg, New Delhi-110001
21	Consultant (Finance), Government of Arunachal Pradesh, Finance Department, (FC Branch)
22	Director, Ministry of Finance, Department of Expenditure, Finance Commission Division, Block XI, C.G.O. Complex, 5 th Floor, Lodhi Road, New Delhi-110003
23	Senior Fellow, National Institute of Public Finance and Policy, 18/2 Satsang Vihar Marg, Special Institutional Area, (Near JNU) New Delhi-110067, India
24	Deputy Director (FR) Government of India, Ministry of Health & Family Welfare, (National Health Accounts Cell), Room No.104' "D" Wing, Nirman Bhawan, New Delhi-110001
25	Research Associate, Government of India, National Institute of Public Finance and Policy, 18/2 Satsang Vihar Marg, Special Institutional, Area (Near JNU) New Delhi-110067, India
26	Joint Secretary & Adviser (State Plan & FE) Planning Commission of India, Yojana Bhawan, Parliament Street, New Delhi-110001.

List of Officers receiving copies of the Appropriation Accounts and Audit Report and the Finance Accounts (Chapter 10 Para 10.3)

All Principal Secretary/ All Commissioner & Secretary/ All Secretary to the Govt. of Assam, of the following Administrative departments

- 1 Administrative Reforms and Training Department.
- 2 Agriculture Department.
- 3 Border Areas Department.
- 4 Chief Minister's Secretariat.
- 5 Co-operation Department.
- 6 Cultural Affairs Department.
- 7 Higher Education Department.
- 8 Election Department.
- 9 Excise Department.
- 1 Finance Department.
- 0 Fishery Department.
- 1 Water Resource Department.
- 1 Environments and Forest Department.
- 1 Food, Civil Supplies and Consumer Affairs Department.
- 2 General Administration Department.
- 1 Handlooms, Textile and Sericulture Department.
- 3 Health and Family Welfare Department.
- 1 Hill Areas Department.
- 4 Home Department.
- 1 Implementation of Assam Accord Department.
- 5 Industries and Commerce Department.
- 1 Irrigation Department.
- 6 Judicial Department.
- 1 Labour and Employment Department.
- 7 Legislative Department.
- 1 Urban Development Department.
- 8 Panchayat and Rural Development Department.
- 1 Parliamentary Affairs Department.

- 9 Passport Department.
- 2 Pensions and Public Grievances Department.
- 0 Personnel Department.
- 2 Planning and Development Department.
- 1 Political Department.
- 2 Power (Electricity), Mines and Minerals Department.
- 2 Printing and Stationery Department.
- 2 Public Enterprise Department.
- 3 Public Health Engineering Department.
- 2 Public Works Department.
- 4 Relief and Rehabilitation Department.
- 2 Revenue Department.
- 5 Science and Technology Department.
- 2 Secretariat Administration Department.
- 6 Social Welfare Department.
- 2 Soil Conservation Department.
- 7 Sports and Youth Welfare Department.
- 2 Transport and Tourism Department.
- 8 Veterinary Department.
- 2 Welfare of Plain Tribes and Backward Classes Department.
- 9 Guwahati Development Department.
- 3 Information and Public Relations Department.
- 0 Information Technology Department.
- 3 Welfare of Minorities Development Department.
- 1 Horticulture and Food Processing Department.
- 3 Tea Tribes Welfare Department.
- 2 Secondary Education Department.
- 3 Elementary Education Department.
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