



GOVERNMENT OF ASSAM

NOTES ON TOPICS SUBMITTED TO THE FOURTEENTH FINANCE COMMISSION

**FINANCE DEPARTMENT
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TOPICS ON WHICH NOTES ARE REQUIRED

I BASE AND RATES OF STATE TAXES, DUTIES ETC.

1 Land Revenue

- (a) Base and existing rates of land revenue as assessed on different categories of rural land. Information about the rates applicable to irrigated, unirrigated and partially irrigated land should separately be given.
- (b) In some States in addition to irrigation, there is a tax on commercial crops. Where the tax on commercial crops in any form is levied, details of it should be given separately.
- (c) The size of holdings- unirrigated and irrigated (once/twice a year) separately – exempted from payment of land revenue and position in this regard from time to time together with estimated loss of revenue.
- (d) Any cess on land revenue whether land revenue or any part of it is assigned to Panchayats.

1. (a)

Land in rural areas includes mainly agriculture land, which again include homestead and cultivable land. In rural areas, land is assessed on the basis of “Soil Unit System” as provided in the Assam Resettlement Manual. According to the system, soil factors are taken into consideration to calculate the unit rates.

The land is classified on the basis of its use. The classification varies from district to district. But major classification found as per use is as follows:

1. Dry Land

(a) Bari

- i. Bhal Bari (Residential Site – I)
- ii. Madhyam Bari (Residential Site – II)
- iii. Natun Bari (Residential Site – III)

(b) Faringati

(c) Beparar Thai (Trade Site I to III)

2. Wet Land

- i. Lahitoli (agriculture lands)
- ii. Salitoli (agriculture lands)
- iii. Bao (agricultural lands)
- iv. Ahutoli or Kharma (agricultural lands)
- v. Jalatak (agriculture lands)

The rates of land revenue varies from place to place depending upon the variation in economic condition, communication facilities, climate, natural conditions etc. First of all the unit rate for group of villages homogeneous in nature is calculated on the basis of factors fixed for each class of land and the volume of existing land revenue. The factor is fixed on the basis of fertility and productivity of the soil and as such, the factor is bound to vary from place to place. The factor assigned to different classes of land is shown below :

Bari-130 to 150 Lahitoli- 130 Baotoli-120 Salitoli-135 Faringati-125 Ahutoli-120 Jalatak-40.

A higher factor is assigned to well developed villages while a lower unit rate is assigned to the villages which are susceptible to flood, depredation of wild animals etc. The crop statistics market, nature of land and concomitant conditions along with market value of products are also taken into account.

The unit rate is calculated in terms of paise. If the unit in rates is 150 paise then how the rate of land revenue per bigha is calculated for each class of land is shown as below:

The average rate as prevailing in the State currently may be taken as 150 paise. Thus the bigha rate for each class of land comes to:

Bari	= 130X 150 to 150X150	=	Rs.1.95 to Rs.2.25
Salitoli	= 135X150	=	Rs.2.03
Lahitoli	= 130X150	=	Rs.1.95
Faringati	= 125X150	=	Rs.1.88
Baotoli	= 120X150	=	Rs.1.80
Ahutoli	= 120x150	=	Rs.1.80
Jalatak	= 40X150	=	Rs. 0.60.

The rates as stated above or with slight variation were prevalent in different districts till 1997. The rate of revenue for Jalatak classes of land although comes to Rs.0.60, but for all practical purposes it was taken as Re.1/- which was the minimum rate of revenue. But in the year 1998 minimum rate of land revenue of Re.1/- has been fixed at Rs.5/- in the rural areas. There has been an enhancement of Rs.4.00 over the earlier minimum revenue of Re.1/-.

The following methods have been adopted

Existing Rate (in Rupees)	Reassessed Rate (in Rupees)
1.00	5.00
1.50	5.50
2.00	6.00
3.00	7.00
4.00	8.00

Thus, over the existing rate i.e. before effecting the minimum rate of revenue as Rs.5.00, an amount of Rs.4.00 shall be added to each classes of land to calculate the current rate of revenue of rural land.

At present this minimum rate of land revenue is realized from the land holder in all rural areas of Assam barring the following exception :

1. Assessment of land revenue of trade site land : The assessment of trade site land of rural areas has been made at the rate of maximum 10 times of the rate of homestead land.
2. Assessment of land used as brick kiln : State Government from time to time has fixed the rate of revenue of lands where brick kilns are set up. The present rate is Rs.2.50/- per cubic ft. of land plus maximum 10 times of the rate of highest class of land in the vicinity.
3. Assessment of Industrial Land : According to Rule 16 framed under Section 26 of the Assam Land Revenue Reassessment Act, 1936 as amended and as per Section 256-B (i) of the said Act, the industrial land of rural areas are assessed. The minimum rate is fixed at Rs.500/- per bigha.

ASSESSMENT OF TEA LAND

Prior to 1997 the rate of land revenue on tea gardens varied from district to district and even from garden to garden. The rate of land revenue on tea garden land prevalent prior to 1997 was as below :

	(Per bigha=14,400 sq. feet)
1. Goalpara and Cachar	Rs. 0.30 to Rs. 0.35
2. Hailakandi, Kokrajhar, Jorhat, Sibsagar, Dhubri	Rs. 1.20 to Rs. 1.70
3. Golaghat, Morigaon, Nogaon Kamrup , Barpeta, Tinsukia and Dibrugarh	Rs. 2.15 to Rs. 2.75
4. Lakhimpur, Karimganj, Darrang, Dhemaji, Nalbari, Sonitpur	Rs. 3.10 to Rs. 4.00

But in 1997 State Government amended the Assam Land Revenue Reassessment Act, 1936 in order to enhance the rate of land revenue on tea land to a maximum of 30 times the above land revenue. Accordingly, State Government has fixed flat rate of land revenue on tea lands @ Rs. 15.00/- per bigha in Brahmaputra Valley and @ Rs. 10.00 per bigha in Barak Valley with ex-post facto effect from 01.04.1990. Later on vide letter No.RSS.351/91/339 dt.27.10.1999, the Government has reduced the rate to Rs. 12.00 for Brahmaputra Valley and Rs. 9.00 for Barak Valley respectively.

There is no separate rate fixed for irrigated, un-irrigated and partially irrigated land in rural areas.

1.(b)

The Government of Assam introduced an Act, viz, Assam Taxation (on specified land) Act, 1990 to levy a tax on the productivity of some special land bearing green tea leaves. This Act came into force with effect from 01-01-1990.

The annual productivity of this land is measured by the green tea leaves it produces annually. The rate of tax was originally fixed at 18 paise per Kg. of green tea leaves produced. The tax is paid by the tea estates on the basis of their annual production of green tea leaves.

With effect from 01.01.2010, the rate of tax was enhanced as follows:

Sl. No.	Area of Tea Garden	Rate of Tax
(i)	For Tea Garden up to 40 hectares	@ 25 paise per Kg. of green leaves.
(ii)	For Tea Garden above 40 hectares in Brahamaputra Valley	@ 40 paise per Kg. of green leaves
(iii)	For Tea Garden above 40 hectares in Barak Valley	@ 35 paise per Kg. of green leaves

In addition to above, a provision has been made in the Assam Taxation (on Specified Land) Act, 1990 for deduction of tax at source by proprietor of Bought Tea Leaf Factories and the established tea gardens @ 20 paise per k.g. of green tea leaf with effect from 12/02/2009 when they make payment for purchase of green tea leaf from the small tea growers. Further, this rate has been increased from 20 paise with effect from 29/04/2010.

1. (c)

Holding of land in the State has not been demarcated in irrigated and unirrigated for fixation of land revenue and hence the reply may be treated as nil.

At present there is no exemption of land revenue in the State.

1.(d)

No cess has been levied on the land revenue by the State Government. There is State Act for assignment of land revenue to Panchayats. However, as per 26 Section of the Assam Panchayat Act, 1994, the Gaon Panchyats are entitled to get a share of land revenue and local rate collected by Government of Assam as per rates recommended by the State Finance

Commissions. The First and Second State Finance Commissions did not recommend assignment of the share of land revenue in view of global transfer of aggregate tax revenue. In view of this, sharing of land revenue was done on an adhoc basis and the amount transferred was very nominal varying between rupees ten to fifteen lakh annually. Moreover, it also lacked certainty, as the payment was not regular throughout the year. In view of the implementation of global transfer of taxes out of the net aggregate tax revenue collection of the State Government from 2008-09, the assignment of the share of land revenue to the Panchayats as per Assam Panchayat Act, 1994 is required to be abolished by an amendment to the Act.

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I BASE AND RATES OF STATE TAXES, DUTIES ETC.

2 Agricultural Income Tax

- (a) Base, rates and existing rates (i.e. in 2010-11) of agricultural income tax on (a) plantations (tea, coffee, rubber, cardamom, etc.) and (b) non-plantation crops. Procedures for assessment and basis of collection (i.e. whether on returns of income or certain flat rates per acre/standard acre/hectare).
- (b) Changes made in the base/rates during each of the last three years ending 2012-13, indicating the year wise yield..

2 (a)

The income derived from the agricultural land either by rent or income derived through agriculture from the land is the base of the Assam Agriculture Income Tax Act, 1939. In Assam, Agricultural Income Tax is collected from lands under tea cultivation. Due to small size of operational holdings the income from non-tea agricultural land is rather meagre and hence there is hardly any collection from non-plantation crops.

Following Rates of Agricultural Income Tax, which is made effective from 01/04/2007 are as below:-

A. In the case of every company:-

(a) The total income of which does not exceed Rs.1,00,000.00 (one lakh) on the whole of the total income.	25 paise in the rupee
(b) The total income of which exceeds Rs.1,00,000.00 (one lakh) on the whole of the total income.	30 paise in the rupee

B. In the case of persons other than Companies:-

(a) On the first one lakh rupees of total agricultural income.	Nil
(b) On the next fifty thousand rupees of total agricultural income.	10 paise in the rupee
(c) On the next one lakh rupees of total agricultural income.	20 paise in the rupee
(d) On the balance of the total agricultural income.	30 paise in the rupee

Procedure for assessment and the basis of collection:-

Assessment as well as collection of Agricultural Income Tax is done as per Assam Agriculture Income Tax Act, 1939. The agricultural income tax is generally assessed on the basis of the returns filed by the assessee. In certain cases best judgement assessment is also made in the event of their failure to furnish return. However, the determination of quantum of agricultural income derived from the Cultivation, Manufacture and Sale of Tea is dependent on the computation made by Central Income Tax Authority. As the income derived from such process is of composite in nature, the Income Tax Act, 1961 provides that income from such operation shall first be subjected to apportionment @ 40:60 ratio. The Central Income Tax Authority assesses 40% of the composite income and the balance 60% left unassessed forms the basis of assessment and collection of tax thereof under the Agricultural Income Tax Act, 1939.

There is no provision of flat rates per acre/standard acre/hectre in Assam Agricultural Income Tax Act, 1939.

2. (b)

There has been no change in rates for Agricultural Income Tax during last three years ending 2012-13. This has already been shown at 2(a) above. Year-wise yield during last three years is shown below.

Year wise yield

2010-11	Rs. 101.20 crore
2011-12	Rs.83.27 crore
2012-13	Rs.78.72 crore (provisional)

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TOPICS ON WHICH NOTES ARE REQUIRED

3 Tax on Urban Land

- (a) Base and prevailing rates of tax from 2011-12 onward (year-wise) if any, on non-agricultural land in urban areas in the form of urban land tax or ground rent.
- (b) Rate of premium for conversion of agricultural land to non-agricultural uses (Category wise for institutional, industrial, commercial etc.).
- (c) The base and tax rate of (a) & (b) above in 2010-11.
- (d) Base and prevailing rates of local taxation on land & buildings with brief account of procedure for valuation of property, assessment and appeal and revision against assessment and revenue from such taxation from 2007-08 to 2011-12.

3 (a) The base of assessment and calculation of urban land revenue is governed by the Assam Land Revenue Reassessment Act, 1936 as amended. Accordingly, the market value of the land in question is calculated from the registered sale deeds where from annual value for a particular class is calculated. As per section 17 of the Reassessment Act, a maximum of 25% of annual value can be assessed for residential class of land in towns and maximum 50% of annual value can be taken into account for calculation of land revenue of trade sites of towns.

As the annual value of land varies from town to town depending on the market price, the prevailing rate of tax varies from town to town. In Guwahati the highest rate of tax is assessed in respect of Special Industrial land is Rs.10,000 per bigha. This rate is the highest in Assam. Similarly, the lowest rate can be found in the smaller revenue towns where rates of non-agricultural land is Rs.25 like Krishnai Town of Goalpara District in Assam.

(b)

The conversion from agricultural to non-agricultural uses is liable to payment of revenue in the higher side that Deputy Commissioners in the districts can realize. On conversion of agricultural land to non-agricultural land no premium is assessed, but the land revenue is enhanced. The conversion of agricultural land up to the trade site is a simple procedure and the Deputy Commissioner of the District is empowered to order such cases. But if the agricultural land is to be converted to commercial and industrial site, then the Deputy Commissioner is to submit report to the Director of Land Records, who in turn give wide publicity inviting objection from interested persons about such conversion and then takes hearing. Thereafter, the case is forwarded to the Government and then the Government notifies the conversion in the official gazette.

Originally as per the Assam Land Revenue Re-assessment Act, 1936, there was only one class of land for trade, commerce and industrial purposes, called 'trade site'. However, after the passing of the Assam Land Revenue Re-assessment (Amendment) Acts, 1990 and 1997, the commercial class and industrial class were created as two separate classes of land.

'Trade sites' means lands situated within the urban and semi urban areas which are used for the purposes of running shops and business establishments. The land revenue charged for 'trade sites' shall not exceed 50% of the annual rent value of the land.

There is no definition for 'commercial sites'. However, lands situated in urban and semi urban areas, used for commercial purposes such as private markets, malls, big business establishments, trade centres, private bus terminus etc. may be treated as 'commercial sites'. The land revenue charged for 'commercial sites' is the same as that of 'trade sites'.

'Industrial sites' mean lands situated both in urban or rural areas which are used for assembling, storage, processing or manufacturing of any

kinds of products such as bricks, cloth materials, garments, food products, pipes of various nature and refining, asbestors, iron and steel materials, cement, timber and ancillary products, petroleum mining and refining, coal mining and storage etc. The land revenue charged for such land is 10 per cent of the profits of the industry which will be determined from its annual balance sheet.

(d)

The Local Bodies in Assam, both rural and urban, are statutorily empowered to levy taxes on lands and buildings within their respective jurisdiction. In this regard, the relevant statutory provisions are as under :

1. Under Section 25(1) (a) of The Assam Panchayat Act, 1994, the Gaon Panchyat (GP) are vested with power to levy tax on houses and structures within its local limits as per rates prescribed in Rule 41(2)(a) of The Assam Panchayat (Financial) Rules, 2002.
2. As per Section 68 of The Assam Municipal Act, 1956, Municipal Boards (MB) and Town Committees (TC) are empowered to impose within its limits.
 - (a) a tax on holding assessed on the annual value, payable by the owner,
 - (b) a tax, payable by the owner or occupier on the annual value of holdings,
 - (c) a lighting tax payable by the owner or occupier on the annual value of holdings,
 - (d) a latrine tax, payable by the owner or occupier on the annual value of holdings,
 - (e) a drainage tax, payable by the owner, where a system of drainage has been introduced.
3. As per Section 144 (1) (a) of the Guwahati Municipal Corporation (GMC) Act, 1971, GMC is empowered to levy property

tax within its jurisdiction. Further, under sub-section (2) (a) *ibid*, GMC is also empowered to levy a betterment tax on properties whose value may have increased as a result of town planning undertaken in the city.

4. In addition to above, Urban Local Bodies (ULB) are vested with the powers to impose an annual tax on urban immovable property as per the provision of the Assam Urban Immovable Property Tax Act, 1969 at the rate of 3 per cent of the annual value of the holdings.

In case of ULBs other than the GMC, the basis of local taxation in the shape of the Holding Tax, Water Tax, Lighting Tax and Latrine Tax imposed by the Urban Local Bodies as Municipal Boards and Town Committees on land and buildings within the limits of Municipalities under sections 68 and 79 of the Assam Municipal Act, 1956 is the annual value of holding. A holding means land held under one title or agreement and surrounded by one set of boundaries. Annual value of a holding is the gross annual rent expected to be derived by letting out the holding. In case of holdings not let out, annual value is determined by comparison with the annual value of let out holdings in the neighbourhood. Once the annual value is determined, the rates of local taxes are fixed as a certain percentage of the annual value.

The rates of aforesaid local taxes imposed by the urban Local Bodies are not uniform in Assam. These vary from 4% in Udalguri Town Committee to 20% in Palasbari Municipal Board.

On constitution of a Municipal Board or Town Committee, assessment of local taxes is undertaken for the first time. Thereafter, assessment of the local taxes is done once in every five years. An assessor is appointed by the Municipal Board/Town Committee under section 86 of the Assam Municipal Act, 1956 with approval of the Government for assessment/reassessment of the annual value of holdings and local taxes.

On being required by the Assessor, the owner submits returns for rent on annual value of their holdings with description of holdings within fifteen (15) days. These returns are verified on the spot by the assessor following which he prepares a valuation list under Section 76 of the Assam Municipal Act, 1956 determining the annual value equal to the amount of rent expected from letting the holding.

The amount of rent is regulated by the Assam Urban Areas Rent Control Act, 1972 according to which “Standard Rent” in relation to any house means the rent calculated on the basis of annual payment of an amount equal to 7.5% (seven and half percent) of the aggregate amount of the estimated cost of construction and the market price of the land together with the total Municipal Taxes. The monthly rent will be one twelfth of the annual amount. In case of holding a house used as residence by the owner the annual value will be less by 25% than annual value fixed on letting basis under section 79(2) of the Assam Municipal Act, 1956.

In case of a holding with building vested in Government, the annual value will be equal to but not exceeding 6% of cost of a erection in addition to a reasonable ground rent under Section 79 (2) and 79 (3) of the Assam Municipal Act, 1956.

After preparation of the valuation list by the Assessor, the rates of taxes, being certain percentage of annual value of holdings, are fixed by the Municipal Board under Section 80 of the Municipal Act, 1956. ULBs do not have to seek any further approval of Government on matters relating to fixation of rates and determination of basis in respect of taxes and fees leviable by them.

Following fixation of the rates of taxes, an assessment register is prepared under Section 81 of the Municipal Act, 1956. Thereafter, the valuation list and the assessment register are published by the Municipal Board under Section 94 of the Assam Municipal Act, 1956 for inspection. Any person dissatisfied with the valuation and assessment of tax may file application to the Municipal Board under Section 95 of the Municipal Act,

1956 for review. Time for filing such application is one month as prescribed by Section 97 of the Municipal Act, 1956.

The applications are disposed of under Section 96 of the Municipal Act, 1956 after hearing by Sub Committee of five members headed by Chairman or Vice Chairman of the Board or by an Officer appointed by the Government for the purpose. The majority decision of the Sub Committee or the decision of the Officer is final. After disposal of all such applications, the Government approval is obtained by the Municipal Board.

On the other hand, Guwahati Municipal Corporation fixed property tax on land and building as per Section 150 of the Guwahati Municipal Corporation Act, 1971 and related bye laws of Assessment List and Property Tax.

The taxes are fixed on the Annual Rental/Ratable Value (ARV) of the property i.e. land building at which such land building might reasonably be expected to be let from year to year.

The Annual Rental Value (ARV) is arrived at on the cost of land and building of which rate is determined by the Guwahati Municipal Corporation taking 7.5% of the total cost of the building and the value of the land covered by the building under the provision of Assam Urban Areas Rent Control Act, 1972. If the property tax assessed under a holding is self occupied residence, 25% deduction is allowed from the total ARV and after that 10% is deducted for repairing and maintenance of the property. Then the actual taxable ARV is arrived at for imposition of taxes.

In case of a rented and commercial used holding, 25% deduction on the ARV is not allowed. In respect of vacant land, i.e. other than built up land, property tax is levied @ 5% of the vacant land value.

There are two types of taxes in respect of holdings under Guwahati Municipal Corporation.

(i) Property Tax and (ii) Urban Immovable Property Tax.

Property Taxes have four components, the present rates under Guwahati Municipal Corporation are as follows :

(a) General Tax

10% annually on the ARV if it is a self used or rented residence holding, 15% annually on the ARV if it is a commercial used holding.

(b) Water Tax

7.5% annually in general on the ARV if water supply is available by the side of the holding, but no water pipe connection is installed to the holding. 10% annually on the ARV having water pipe connection installed to the holding.

(c) Scavenging Tax

2.5% annually on the ARV having scavenging services from Guwahati Municipal Corporation.

(d) Light Tax

1% annually on the ARV providing for defraying expenses necessary for lightening of the city.

(ii) Urban Immovable Property Tax

3% of the ARV annually.

The existing procedure of collecting property tax is on quarterly basis in a year and the Urban Tax is on yearly basis.

The actual total collection of property tax against total assessment made and arrears under Urban Local Bodies including Guwahati Municipal Corporation from 2007-08 to 2011-12 is produced below.

Revenue Collection (*Rs. in lakh*)

Year	Town Committee & Municipal Boards			Guwahati Municipal Corporation		
	Total Assessment	Total Collection	Arrears	Total Assessment	Total Collection	Arrears
2007-08	2269.00	1210.71	1058.29	1846.00	1322.15	523.85
2008-09	2428.00	1330.15	1097.85	1995.00	1763.74	231.26
2009-10	2670.00	1517.48	1152.52	2115.00	1851.93	263.07
2010-11	2804.00	1631.67	1172.33	2220.75	1992.01	228.74
2011-12	2896.00	1629.50	1266.50	2331.78	2160.66	171.12

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TOPICS ON WHICH NOTES ARE REQUIRED

I BASE AND RATES OF STATE TAXES, DUTIES ETC.

4. Stamps and Registration

- (a) Brief note on prevailing rates of (i) stamp duties, and (ii) registration fees on important items/transactions (like conveyance deed) with a brief description of arrangements for checking under-valuation of properties from evasion of stamp duty.
- (b) Brief note on implementation of circle rates, date and basis of last revision. Copy of the notification for changes of latest circle rates may be provided.

4 (a)

The revenues under Stamps and Registration are derived from three sources, namely :-

- (i) Stamp Duties collected under Indian Stamp Act, 1899.
- (ii) Registration Fees collected under Indian Registration Act, 1908.
- (iii) Court Fees collected under the Court Fees Act, 1870.

(i) Stamp Duties

Stamp Duties are payable in respect of 65 types of articles enumerated in the Schedule I to the Act. The rates vary in accordance with type of deed. The bulk of the revenue from this is derived from land deeds, that is, deeds relating to sale, gift, lease, mortgage etc. of land. The present rates of Stamp Duties in the State, which were in force from 1st May 1990 has been further revised with effect from 17th September, 2004 after amendment to the Indian Stamp Act 1899, which is called the Indian Stamp (Assam Amendment) Act, 2004. The rates in the Schedule I for the item Nos. 1-5, 12, 15-20, 22-26, 28-29, 31, 33, 34-36, 38-40, 42-43, 45, 46, 48, 54, 57-58, 60, 61, 63-65 have been revised under the Indian Stamp (Assam

Amendment) Act, 2004. The rates in respect of other items under the Schedule remain unchanged. State Government has further revised the rates of stamp duties against the item No.23 with effect from 7th June 2008 after amendment to the Indian Stamp Act, 1899 by an Ordinance, which is called the Indian Stamp (Assam Amendment) Ordinance, 2008. This Ordinance was replaced by “The Indian Stamp (Assam Amendment) Act, 2008 dated 7/8/2008 (copy enclosed). The present rates are as follows:

Sl.	Description of Instruments	Rates of Stamp Duty
1	Acknowledgement	Rs.50
2	Administration Bond including Bond given under section 6 of the Government Saving Bank Act, 1873 or Section 291 or Section 376 of the Indian Succession Act, 1925	
(a)	Where the amount does not exceed Rs.1000	Rs.10
(b)	In any other case	Rs.20
3	Adoption Deed	Rs.200
4	Affidavit	Rs.15
5	Agreement or Memorandum of Agreement	
(a)	If relating to sale of a bill of exchange	Rs.5
(b)	If relating to sale of a Government Security	Subject to maximum of Rs.100 for every Rs.10,000 or part thereof of the value of Security.
(c)	If relating to purchase or sale of shares, scripts, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or any incorporated company or other body corporate :-	
(i)	When such agreement or memorandum of an agreement with or through a member or between members of a stock exchange recognized under the Securities Contracts (Regulation) Act, 1956.	Rs.3 for every Rs.5000 or part thereof the value of the security at the time of its purchase or sale as the case may be.
(ii)	In other cases	Rs.5 for every Rs.5000 or part thereof of the value of the security at the time of its purchase or sale as the case may be.
(d)	If executed for service or performance of	Rs.5

	works in any estate whether held by one person or by more persons than one as co-owners and whether in one or more blocks and situated in Assam where advance given under such agreement does not exceed one thousand rupees.	
(e)	Agreement to lease if not, otherwise provided for	Rs.10
12.	Award:	
(a)	Where amount of value of the property to which the award relates as set forth in such award, does not exceed Rs. 1,000.	The same duty as a Bond for such amount.
(b)	If it exceeds Rs. 1,000 but does not exceed Rs. 5,000.	Rs. 20.
	And for every additional Rs.1,000 or part thereof in excess of Rs. 5,000.	Rs. 2 subject to a maximum of one hundred and thirteen rupees.
15.	Bond [As defined by Section 2 (5)] not being debenture (No-27) and not being otherwise provided for by this Act or by the Court Fees Act, 1870.	
	Where the amount of value secured does not exceed Rs. 500.	Rs. 10.
	Where it exceeds Rs. 500 and does not exceed Rs. 1,000 and	Rs. 20.
	For every Rs.500 or part thereof excess of Rs.1000	Rs.10
16.	Bottomry Bond that is to say, any instrument whereby the master of sea going ship borrows money on the security of a ship to enable him to preserve the ship or pre-secure her voyage.	The same duty as a Bond (No-15) for such amount.
17.	Cancellation of instrument (including any instrument by which any previously executed is cancelled) if attested and not otherwise provided for.	Rs. 30.
18.	Certificate of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or Revenue Officer.	Same duty as on Conveyance (No. 23) for a market value of equal to the amount of the purchase money only.
19.	Certificate or other document evidencing the right or title of the holder thereof or any other person either to any shares, script or stock in or of any incorporated company or other body corporate or to become proprietor of shares, script or stock in, or of	Rs. 5.

	any such company or body.	
20.	Charter Party, that is to say, any instrument (except and agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is left for the specified purpose of the charter whether it includes a penalty clause or not.	Rs. 15.
22.	Composition Deed that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	Rs. 75.
23	Conveyance (As defined by Section 2(10) not being a Transfer charged or exempted under No.62.	The Indian Stamp (Assam Amendment) Act, 2013 has reduced stamp rate from 5% of the market value of the property to 2% for women solely or jointly and from 6% to 3% for others.
24	Copy or extract certified to be true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees.	
(i)	if the original was not chargeable with duty or if the duty which it was chargeable does not exceed two rupees.	Rs.5
(ii)	in any other case not falling within the provisions of Section 6-A.	Rs.10
25	Counterpart or Duplicate of any instrument chargeable with duty and in respect of which proper duty has been paid.	
(a)	if the duty with which the original instrument is chargeable does not exceed two rupees	The same duty as is payable on the original.
(b)	in any other case not falling within the provisions of Section 6-A.	Rs.10
26	Customs Bonds	
(a)	Where the amount does not exceed Rs.1000	The same duty as a

		Bond for such amount.
(b)	in any other case.	Rs.50
28	Delivery order in respect of goods	Rs.5
29	Divorce instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage	Rs.50
30	Exchange of property	The same duty as on Conveyance (No. 23) for a market value equal to the market value of the property of greatest value as set forth in such instrument
33	Gift instrument of not being a settlement (No.58) or will or transfer (No.62)	-do-
34	Indemnity Bond	The same duty as security bond for the same amount.
35	Lease-including an under lease or sub-lease and any agreement to let or sub-let :-	
(a)	Where by such lease is fixed and no premium is paid or delivered.	
(i)	Where the lease purports to be for a term of less than one year.	The same duty as a Bond (No-10) for the whole amount payable or deliverable under such lease.
(ii)	Where the lease purports to be for a term of not less than one year but not more than five years	The same duty as a Bond (No-15) for the amount or value of the average annual rent reserved.
(iii)	Where the lease purports to be for a term exceeding five years, and not exceeding ten years.	The same duty as a Conveyance (No-23) for a market value equal to the amount or value of the average annual rent reserved.
(iv)	Where the lease purports to be for a term exceeding ten years, and not exceeding twenty years.	The same duty as a Conveyance (No-23) for a market value equal to twice the amount or value of the average annual rent reserved.
(v)	Where the lease purports to be for a term exceeding twenty years, but not exceeding	The same duty as a Conveyance (No-23)

	thirty years.	for a market value equal to three times the amount or value of the average annual rent reserved.
(vi)	Where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years.	The same duty as a Conveyance (No-23) for a market value equal to four times the amount or value of the average annual rent reserved.
(vii)	Where the lease purports to be for a term exceeding one hundred years, or in perpetuity.	The same duty as a Conveyance (No-23) for a market value equal in the case of a lease granted solely for agricultural purposes to one-tenth and in other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(viii)	Where the lease does not purport to be for any definite term.	The same duty as a Conveyance (No-23) for a market value equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b)	Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.	The same duty as on Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c)	Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as on Conveyance (No. 23) for a market value equal to the amount

		or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered.
		Provided that, in any case where an agreement to lease is stamped with the ad valorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed two rupees.
	Exemption	
	Lease, executed in the case of cultivator and for the purpose of cultivation (including a lease of trees for the production of food or drink) without the payment or, delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees. In this exemption a lease for the purpose of cultivation shall be including a lease of lands for cultivation together with a homestead or tank.	
	Explanation :- When lease undertakes to pay any recurring charge, such as Government revenue, landlords share of cesses, or the owner's share of municipal rates of taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lessee shall be deemed to be part of the rent.	
36	Letter of allotment of shares in any company or in respect of any loan to be raised by any company or proposed	Rs.5

	company.	
38	Letter of licence that is to say, any agreement between a debtor and his creditors that the letter shall for a specified time suspend their claims and allow the debtor to carry on business at his own discretion.	Rs.50
39	Memorandum of Association of a Company	
(a)	If accompanied by articles of association under Section 26, 27 and 28 of the Companies Act, 1956	Rs.200
(b)	If not so accompanied	Rs.500
40	Mortgage Deed not being an agreement relating to Deposit of Title deeds pawn or pledge (No.6), Bottomry Bond (No.16), Mortgage of a Crop (No.41), Respondentia Bond (No.56), or Security Bond (No. 57)	
(a)	When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.	The same duty as a Conveyance (No. 23) for a market value equal to the amount secured by such deed.
(b)	When possession is not given or agreed to be given as aforesaid.	The same duty as a Bond (No. 15) for the amount secured by such deed.
	Explanation – A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof is deemed to give possession within the meaning of this article.	
(c) (i)	When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Rs.1000	Rs.3
(c) (ii)	And for every Rs.1000 or part thereof secured in excess of Rs.1000	Rs.4
	Exemptions	
(1)	Instruments executed by persons taking advance under the Land Improvement Loans Act, 1883 or the Agriculturists' Loans Act, 1884 or by their sureties as security for the repayment of such advances.	Act XIX of 1883 Act XII of 1884
(2)	Letter of hypothecation accompanying a bill of exchange.	
42	Notarial Act, that is to say, instrument,	Rs.15

	endorsement, note attestation certificate or entry not being a protest (No.50) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting not as public	
43	Note or Memorandum sent by a Broker or Agent to his Principal intimating the purchase or sale on account of such principal.	
(a)	of any goods exceeding in value twenty rupees.	Rs.5
(b)	of any stock or marketable security exceeding value twenty rupees.	Rs.5 for every Rs.10,000 or part thereof of the value of the stock or security.
(c)	Note of Protest by Master of Ship	Rs.10
45	Partition – Instrument of [As defined by Section 2 (15)]	The same duty as a Bond (No. 15) for the amount or the value of the separated share or shares of the property.
<p>N.B. - The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other share then one of such equal share) shall be deemed to that from which the other shares are separated.</p> <p>Provided always that -</p>		
(a)	When an instrument of partition containing an agreement to divide property in severalty is executed and a portion is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than three rupees and thirty paise.	
(b)	Where land is held on revenue settlement for a period not exceeding thirty years and paying the full amount full assessment, the value for the purpose of duty shall be calculated at not more than fifty times the annual revenue	
(c)	Where a final order for effecting a partition passed by any revenue authority or any Civil Court, or an award by an arbitrator directing a partition is stamped with stamp required for an instrument of partition in pursuance of such order of award is subsequently executed the duty in such	

	instrument shall not exceed three rupees and thirty paise.	
46	Partnership	
	A – Instrument of -	
(a)	Where the capital of the partnership does not exceed Rs.1000.	The same duty as the Bond (No. 15)
(b)	In any other case	Rs.100
	B – Dissolution – Power or Pledge (No.6), Agreement relating to deposit of Title deeds.	Rs.50
48	Power of Attorney (As defined by Section (21), not being proxy.	
(a)	When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.	Rs.15
(b)	When required in suits or proceedings under Presidency Small Cause Courts Act, 1882.	Rs.50
(c)	When authorizing one person or more so to act in a single transaction other than the case mentioned in clause (a).	Rs.100
(d)	When authorizing more than five persons to act jointly and severally in more than one transaction or generally.	Rs.200
(e)	When authorizing more than five, but not more than ten persons to act jointly and severally in more than one transaction or generally.	Rs.400
(f)	When given for consideration and authorizing the attorney to sell any immovable property.	Same duty as a Conveyance (No. 23) for the amount of the market value.
(g)	In any other case	Rs.100
54	Reconveyance of Mortgaged Property	
(a)	If the consideration for which the property was mortgaged does not exceed Rs.1000	The same duty as a Conveyance (No. 23) for the amount of the market value as set forth in the conveyance.
(b)	in any other case	Rs.60
55	Release	
(a)	If the amount or the value of the claim does not exceed Rs.1000	The same duty as a Bond for such amount or value as

		set forth in the Release.
(b)	in any other case	Rs.50
57	Security Bond or Mortgaged Deed executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract.	
(a)	When the amount secured does not exceed Rs.1000	The same duty as Bond for the amount secured.
(b)	in any other case	Rs.50
58	Settlement	
A	Instrument of (including a deed of dower)	The same duty as a Conveyance (No. 23).
B	Revocation of	The same duty as a conveyance for sum equal to the amount of value of the property concerned as set forth in the revocation.
60	Shipping order	Rs.5
61	Surrender of Lease	
(a)	When the duty with which the lease is chargeable does not exceed ten rupees.	The duty with which such lease is chargeable.
63	Transfer of Lease by way of assignment and not by way of under lease.	The same duty as a conveyance (No.23) for a market value equal to the amount of the market value for the transfer.
	Exemptions	
	Transfer of any lease exempt from duty.	
64	Trust	
A	Declaration of, or concerning any property when made by any writing not being a will.	The same duty as a Bond for a sum equal to the amount or value of the property concern as set forth in the instrument.
B	Revocation of or concerning any property when made by instrument, any other than a will.	The same duty as a Bond (No-15) for a sum equal to the amount or value of the property

		concerned, as set forth in the instrument, but not exceeding thirty rupees.
65	Warrant for Goods	Rs.5

(ii) Registration Fees:

The rates of registration fees remained unchanged for long 33 years from 1956 to 1989. The said fees were last enhanced vide Government Notification No. REGN. 43/86/68 dated 07.12.1989, which came into force with effect from 01.01.1990.

1. Ordinary fees.

(A) The fees of the registration of the documents described below shall be regulated on an ad valorem basis calculated according to the value of right, title and interest affected in the transaction.

Rate of Registration fees under Table of registration fees 1(A) are as follows:

	Value of Property	Registration Fees
1	Where the value does not exceed Rs.500	Rs.10
2	Where the value exceeds Rs. 500 but does not exceed Rs.1000	Rs.15
3	Where the value exceeds Rs. 1000 but does not exceed Rs.10,000	Rs.20 per thousand
4	Where the value exceeds Rs.10,000 but does not exceed Rs.20,000	Rs.25 per thousand
5	Where the value exceeds Rs.20,000 but does not exceed Rs.30,000	Rs.30 per thousand
6	Where the value exceeds Rs.30,000 but does not exceed Rs.50,000	Rs.35 per thousand
7	Where the value exceeds Rs.50,000 but does not exceed Rs.75,000	Rs.40 per thousand
8	Where the value exceeds Rs.75,000 but does not exceed Rs.90,000	Rs.45 per thousand
9	Where the value exceeds Rs.90,000 but does not exceed Rs.1,50,000	Rs.55 per thousand
10	Where the value exceeds Rs.1,50,000 but does	Rs.65 per

	not exceed Rs.3,00,000	thousand
11	Where the value exceeds Rs.3,00,000 but does not exceed Rs.5,00,000	Rs.75 per thousand
12	Where the value exceeds Rs.5,00,000	Rs.85 per thousand

Registration fees are realized on the following important documents as per rates mentioned above.

Conveyances / Re-conveyances, bills of sale, deeds of Gift or dowers settlement, deeds of Partition, Leases, deeds of Mortgage or instruments of further charge, Bonds of all kinds including indemnity and security bonds, assignments of any interest secured by a bond or mortgage deed, policies of insurance, Bills of exchange and promissory notes, and generally all other documents, viz., as acknowledgement or ordinary receipts for money received, certificates of sale, award directing a partition, declaration of trust of the nature of settlement, deeds of exchange of property, and transfer of lease for a consideration etc.

Brief description of arrangements for checking under-valuation of properties from evasion of stamp duty.

To check under-valuation of properties in transaction, Government of Assam vide amendment to the Indian Stamp Act, 1899, called the Indian Stamp (Assam Amendment) Act, 2004 effective from 17th September, 2004 inserted a new Section in the Indian Stamp Act, 1899 as Section 27-A after section 27 and empowered the Registering Officers to inform the collector of the district about under-valuation of property mentioned in the deed. The Section 27-A is produced below :

- (1) If the Registering Officer appointed under the Registration Act, 1908 while registering any instrument of conveyance, exchange or gift has reason to believe that the market value of property as fixed by the Government/Collector of the district, which is subject matter of conveyance, exchange or gift has not been truly set forth in the instrument, he may after registering such instrument, refer the same

to the Collector for determination of the market value of such property and the property duty payable thereon.

- (2) On receipt of reference under Sub-Section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property, which is subject matter of conveyance, exchange or gift and the duty as aforesaid, and thereupon the difference, if any, in the amount of duty, shall be payable by the persons liable to pay the duty.
- (3) The Collector may, on his own motion or otherwise, within two years from the date of registration of any instrument or conveyance, exchange or gift not already referred to him under sub-section (1) call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property as set forth in the instrument, which is subject matter of conveyance, exchange or gift and the duty payable thereon and if after such examination he has to believe that market value of such property has not been truly set forth in the instrument, he may determine the market value of such property and the duty as aforesaid, and thereupon the difference, if any, in the amount of duty, shall be payable by the persons liable to pay the duty.

Provided that nothing in this sub-section shall apply to instrument registered before the date of commencement of the Indian Stamp (Assam Amendment) Act, 2004.

- (4) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3) may prefer an appeal to the Civil Judge of appropriate jurisdiction and all such appeals shall be preferred within such time and shall be heard and disposed of in such manner as may be preferred.

Explanation :- For the purpose of this Act, market value of any property shall be estimated to be the price which in the opinion of the Collector or the Civil Judge of Senior Division as the case may be, such property would have fetched or would fetch, if sold in the open market on the date of the execution of the instrument of conveyance, exchange or gift.

4 (b)

The State Government has taken steps for implementation of the Objective Valuation Method (OVM) for fixation of the value of the land of the town areas and the rural areas. In this connection, the Revenue and Disaster Management Department of the State Government issued guidelines vide letter No.REGN.61/2005/52 dated 30.11.2006 to all Deputy Commissioners (except Two Hills and BTAD Districts under Sixth Schedule) and all Sub-Divisional Officers (Civil) for fixation of value of different categories of land both in urban and rural areas in the State and therefore, it was decided that in each district there shall be a District Level Land Valuation Committee with Deputy Commissioner as chairman in each district and to fix the zonal valuation of the land with their respective jurisdiction.

Basis for fixation of value of land - The District Level Land Valuation Committee through Deputy Commissioner or S.D.O (Civil) as the case may be will conduct necessary survey through the respective Revenue Circle Officers in order to obtain up-to-date value of land with reference to locality, class of land and use of land.

The Committee shall prepare a report after the survey and shall indicate clearly about the “location” of the land-whether nearer to Major roads, National Highways, Market Places, Railway Stations, Government Offices, and Educational Institutions etc. and also about its use “use” – whether used as residential, commercial or industrial etc. in Urban and/or Rural areas. Normally, the valuation of lands having better connectivity and amenities should be comparatively higher than lands having lesser advantages in remote areas.

The Committee shall finally fix the zonal valuation of the land within their respective jurisdiction within 60 (sixty) days from the date of issue of this notification and submit the report to the Revenue Department for notification.

State Government made following additions/modification in the guidelines vide letter No.REGN.61/2005/194 dated 16/9/2009 for fixation of Zonal Valuation of land in the State of Assam.

A. The District Level Land Valuation Committee shall, as far as possible, take into consideration the following point in arriving at the market value :-

(1) In the case of lands :-

- (i) Classification of the land as per land pattern;
- (ii) Classification under various classes of soil in the survey records;
- (iii) The rate of revenue assessment for each classification;
- (iv) Other factors which influence the valuation of the land in question;
- (v) Points, if any, mentioned by the parties to the instrument or any other person which require special consideration;
- (vi) Value of adjacent land or lands in the vicinity;
- (vii) Average annual yield from the land for five consecutive years till the determination and nearness to road and market, distance from village site, its location in general, level of land, transport facilities, facilities available for irrigation, such as tanks, well and pump sets;
- (viii) The nature of crops raised on the land.

(2) In the case of house sites ;-

- (i) the general value of house sites in the locality;
- (ii) nearness to road, railway station, bus route;
- (iii) nearness to market, shops and the like;
- (iv) amenities available in the place like public offices, hospitals and educational institutions;

- (v) development activities, industrial improvements in the vicinity;
- (vi) land tax and valuation of sites with reference to taxation records of the local authorities concerned;
- (vii) any other features having a special bearing on the valuation of the site; and
- (viii) any special features of the case represented by the parties.

B. The District Level Land Valuation Committee shall fix and thereafter notify the Zonal Valuation of Land within their respective jurisdiction and inform the Government accordingly. Government will accept the notified rates, and only if felt necessary, Government will seek clarification on the rates fixed by the Committee.

C. The District Level Valuation Committee shall review the Zonal Valuation of Land in the beginning of each alternate financial year and issue fresh notification within three months of the beginning of the financial year. The earlier valuation fixed by the Committee shall remain valid until the issue of the fresh notification on Zonal Valuation of Land.

On the basis of above guidelines the District Level Valuation Committee fix the zonal valuation of land revenue circle-wise within their respective jurisdiction.

There are 27 districts in Assam and it is not possible to provide circle-wise rates of lands of each district of Assam. At present, fixation of zonal valuation of land is going on all over Assam. Out of 27 districts, districts like Kamrup (Metro), Kamrup (Rural), Sonitpur, Dibrugarh, Jorhat Karimganj, Nalbari have completed their fixation of zonal valuation of land and works relating to fixation of valuation of land are under process in remaining districts. As a sample case, fixation of zonal valuation of land in the Sonitpur District for Tezpur Revenue Circle is indicated below:

Sl. No. of Zone	Mouza	Locality of Zone	Sl. No.	Class of Land	Existing Value (Per Bigha) (in Rs.)	Proposed Minimum Zonal Value of land (Per Bigha)
1	2	3	4	5	6	7
1	Part of Mahabhairab & Bhairabpad Mouza	Tezpur Town Area	1	Special Trade Site	40,00,000	80,00,000
			2	1 st Class Trade Site	30,00,000	60,00,000
			3	2 nd Class Trade Site	25,00,000	50,00,000
			4	3 rd Class Trade Site	20,00,000	40,00,000
			5	1 st Class Residential	15,00,000	30,00,000
			6	2 nd Class Residential	12,50,000	20,00,000
			7	3 rd Class Residential	10,00,000	15,00,000
Sl. No. of Zone	Mouza	Locality of Zone	Sl. No.	Class of Land	Existing Value (Per Bigha) (in Rs.)	Proposed Minimum Zonal Value of land (Per Bigha)
1	2	3	4	5	6	7
2	Part of Halleswar, Mahabhairab & Bhairabpad Mouza	Village within 3 Km of Tezpur Town	8	Special Trade Site	50,00,000	1,00,00,000
			9	Trade Site	40,00,000	80,00,000
			10	Bhal Bari	30,00,000	60,00,000
			11	Bari	25,00,000	50,00,000
			12	Sali	20,00,000	40,00,000
			13	Lahi	19,00,000	40,00,000
			14	B. Foring	18,00,000	36,00,000
			15	Foring	17,00,000	35,00,000
			16	Bau	16,00,000	20,00,000
			17	Jalatak	15,00,000	18,00,000
3	Bihaguri & Part of Halleswar, Mahabhairab & Bhairabpad Mouza	Village beyond 3 Km of Tezpur Town	18	Special Trade Site	2,00,000	4,00,000
			19	Trade Site	1,50,000	3,00,000
			20	Bhal Bari	1,00,000	1,20,000
			21	Bari	80,000	1,00,000
			22	Sali	70,000	80,000
			23	Lahi	60,000	70,000
			24	B. Foring	50,000	60,000
			25	Foring	40,000	50,000
			26	Bau	30,000	30,000
			27	Jalatak	20,000	20,000
4	Land located within 200 Mtr. (both side) along with NH-52 & NH-37 (A) beyond Town Area		28	Special Trade Site	4,00,000	5,00,000
			29	Trade Site	300,000	4,00,000
			30	Bhal Bari	2,25,000	3,00,000
			31	Bari	2,00,000	2,50,000

		32	Sali	1,75,000	2,00,000
		33	Lahi	1,50,000	2,00,000
		34	B. Foring	0	1,80,000
		35	Foring	1,25,000	1,75,000
		36	Jalatak	1,00,000	1,00,000
5	Land located within 200 Mtr. (both side) along with NH-52 & NH-37 (A) & PWD Road Areaof 1 Km from Mission Chariali Centre	37	Special Trade Site	30,00,000	50,00,000
		38	Trade Site	25,00,000	40,00,000
		39	Bhal Bari	20,00,000	30,00,000
		40	Bari	15,00,000	20,00,000
		41	Sali	12,00,000	16,00,000
		42	Lahi	10,00,000	15,00,000
		43	B. Foring	0	16,00,000
		44	Foring	7.00.000	15,00,000
		45	Jalatak	5,00,000	5,00,000

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I BASE AND RATES OF STATE TAXES, DUTIES ETC.

5. VAT/Sales Tax/Purchase Tax

- (a) Year of introduction of VAT and changes made in floor rates of VAT from 2007-08 to 2012-13
- (b) Impact of introduction of VAT on the Revenue of the States;
- (c) Year wise compensation availed and impact on State finances;
- (d) Impact of changes in CST along with year wise loss of CST and details of compensation availed from the Centre;
- (e) VAT/Sales Tax rates on petroleum products (Petrol/Diesel, ATF, Kerosene, LPG etc.). Year wise from 2007-08 to 2012-13 and yearly collection thereof;

5 (a) Year of introduction of VAT and changes made in floor rates of VAT from 2007-08 to 2012-13.

The Assam Value Added Tax (VAT) Act, 2003 was introduced with effect from 1st May 2005 replacing the earlier Assam Sales Tax Act, 1993 for proper tax administration. As of 2012, VAT has been introduced in 33 States and UTs. The Assam Value Added Tax Act, 2003 contains five Schedules. Schedule I contains goods generally exempted from tax. Schedule II consists of 4 per cent taxable goods, Schedule III consists of high value goods taxable at 1 per cent, namely, jewellery made from gold, silver and precious stones. Schedule IV is for first point taxable goods and rates are different for different goods. Schedule V consists of unspecified goods, works contract and lease contract, which are taxable at 12.5 per cent.

Schedule I – The goods under this Schedule are exempted from VAT.
Hence, there are no rates.

Schedule II – Some items under this Schedule have been made taxable at 5% in place of 4% with effect from 31-10.2009.

Schedule III – Under this Schedule rate of tax of gold ornaments and precious stones has been reduced from 2% to 1% from

4/2/2008. Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), excluding Crude Oil have been made taxable at 4% from 31/10/2009.

Schedule IV – Under this Schedule, rate of tax of Crude Oil has been increased from 4% to 5% from 12/4/2011 and Petroleum Coke from 4% to 5% with effect from 4/6/2009. The rate of tax of Diesel reduced from 16.5% to 15% with effect from 8/7/2006 and again increased to 16.5% with effect from 4/6/2009. The rate of Petrol and other Motor Spirits reduced from 27.5% to 25.75% w.e.f. 8/7/2006 and again increased to 27.5% w.e.f. 4/6/2009. The rate of Natural Gas enhanced from 12.5% to 20% w.e.f. 29/8/2005 again reduced to 12% w.e.f. 31.10.2009. The rate of Foreign Liquor has been increased from 24% to 27% w.e.f. 1/4/2008 and again enhanced to 30% w.e.f.21/7/2011. The rate of Country Spirit has been enhanced to 30% from 27% w.e.f.21/7/2011. Tobacco and tobacco products have been made taxable at 20% w.e.f.21/7/2011.

Schedule V - The rate of tax of all other goods, which are not covered by First, Second, Third and Fourth Schedules and works contract has been enhanced from 12.5% to 13.5% w.e.f. 31/10/2009. The rate of Lease Transactions enhanced from 12.5% to 13.5% w.e.f. 31/10/2009 and reduced to 5% w.e.f. 5/5/2010

5 (b) Impact of introduction of VAT on Revenue of the State:

The Assam Value Added Tax (VAT) Act, 2003 was introduced with effect from 01.05.2005. The average annual growth of VAT collection during first three years from 2005-06 to 2007-08 after introduction of VAT was

17%., which was much below the average growth prior to introduction of VAT. Government of India granted compensation to the State for the loss of revenue on account of implementation VAT for the initial three years from 2005-06 to 2007-08. As can be seen from the Table below that average annual growth of VAT collection has increased to 25% during the last four years from 2008-09 to 2011-12 compared to the first three years of introduction of VAT.

VAT collection during last 4 years

(Rs.in Crore)									
Acts	2007-08	2008-09	Growth in 2008-09 over 2007-08 (in %)	2009-10	Growth in 2009-10 over 2008-09 (in %)	2010-11	Growth in 2010-11 over 2009-10 (in %)	2011-12	Growth in 2011-12 over 2010-11 (in %)
(a) Gross VAT	2238.56	2694.77	20	3229.44	20	3952.20	22	5181.44	31
(b) No-VAT	1007.27	1148.01	14	1245.88	9	1444.93	15	2140.02	48
(c) Net VAT [(a)-(b)]	1231.29	1548.76	26	1983.56	28	2507.27	26	3041.42	21

5 (b) Year wise compensation availed and impact on State finances:

For the year 2005-06 compensation of Rs.30.06 crore (100% of the shortfall) has been received from Government of India. For the year 2006-07, Rs.67.84 crore (75% of the shortfall) and for the year 2007-08, Rs.120.99 crore (50% of shortfall) were received from Government of India. As the full compensation was not provided by Government of India, the State suffered loss of substantial amount on account of introduction of VAT.

5 (c) Impact of changes in CST along with year wise loss of CST and details of compensation availed from the Centre.

Before the reduction of CST rate, the collection of CST was Rs.550.49 crore, which amounts to 21.5% of total commercial tax collection of 2565.85 crore in 2006-07. The State of Assam has lost considerable revenue on

account of reduction of rate of CST rate from 4% to 3% with effect from 01.04.2007, 3% to 2% with effect from 01.06.2008. Year wise CST loss and compensation received from the Government of India so far are shown below:

(Rs. in Crore)		
Year	Loss of Revenue	Compensation Received
2007-08	155.47	70.89
2008-09	216.76	200.74
2009-10	228.10	178.95
2010-11	270.35	34.99

A proposal for compensation of Rs.377.06 crore for the year 2011-12 has already been submitted to the Government of India. But the amount has not been released. It is stated here that Government of India has deducted considerable amount of revenue from the compensation payable on account of abolition of 'D' form. The State of Assam has not earned any extra amount on account of abolition of 'D' form, since Central Government makes hardly any inter-state purchase from Assam. Such deduction on account of abolition of 'D' form has also caused loss of revenue to the State. Year wise deduction made by the Government of India from the compensation payable for the period 2007-08 to 2010-11 on account of abolition of 'D' form are shown below:

Year	(Rs. in Crore)
2007-08	33.21
2008-09	34.90
2009-10	49.15
2010-11	59.85
Totoal	182.11

It is learnt that Government of India will release balance amount of compensation due for the year 2010-11 and compensation will also be released by Government of India to the extent of 75% of loss in 2011-12 and

50% of loss in 2012-13 after notional deduction on account of abolition of 'D' form.

It is observed that compared to the revenue loss on account of reduction of CST rate, the compensation is very meager and it is necessary that Central Government should continue to provide compensation for loss of CST till GST is implemented.

5 (d) VAT rates and collection on petroleum products (Petrol, Diesel, ATF, Kerosene, LPG etc.) from 2007-08 to 2012-13.

A) Rate of Tax

Petroleum Products		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Petrol		25.75%	25.75%	27.5% (w.e.f. 4.6.2009)	27.5%	27.5%	27.5%
Diesel		15.5%	15.5%	16.5% (w.e.f. 4.6.2009)	16.5%	16.5%	16.5%
ATF	(i) ATF sold to a Aircraft with a maximum take off mass of less than forty thousand kg. operated by Schedule airlines.	4%	4%	4%	4%	5% (w.e.f. 21.7.11)	5%
	(ii) ATF not falling under item (i) above	22%	22%	22%	22%	22%	22%
Kerosene	(i) Sold through PDS	2%	2%	2%	2%	2%	2%
	(ii) Sold outside PDS	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
LPG	(a) LPG for domestic use	4%	4%	4%	4%	4%	4%
	(b) LPG other than (a)	<u>9%</u>	<u>9%</u>	<u>9%</u>	<u>9%</u>	<u>9%</u>	<u>9%</u>

Notes: A partial tax exemption of Rs.14/- per LPG cylinder for domestic use has been given w.e.f. 21.07.2011.

B. VAT Collection

(Rs. In Crore)

Petroleum Products	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Petrol	123.30	152.53	176.93	239.62	308.48	367.83
Diesel	228.67	266.25	338.34	424.45	510.96	565.05
ATF	66.06	80.34	57.08	70.71	122.45	139.53
Kerosene	5.56	5.95	6.95	7.20	9.71	10.95
LPG	13.20	16.76	16.32	19.34	13.33	9.16

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I BASE AND RATES OF STATE TAXES, DUTIES ETC.

6. State Excise Duties

(a) Base and prevailing rates (in 2012-13) of State Excise Duties. Present system under which excise revenue is collected. Role of the Government in manufacturing, distribution and pricing.

(b) The present excise policy and changes during the last five years with financial implications, thereof

(A) Excise duty is one of the main sources of revenue to the State. The Excise Department regulates the production, manufacture, possession, transport, imports, exports, purchase and sale of intoxicants under the Assam Excise Act, 1910 and Rules made thereunder. Principal excisable articles are Country Spirit, India made Foreign Liquor (IMFL), Denatured Spirit, Rectified Spirit and Narcotic Drugs. Country Spirit and IMFL are the principal sources of Excise revenue.

The Assam Excise Act, 1910 and Rules framed thereunder from time to time empower the State Government to specify the basis of collection of Excise Revenue and prescribe the rates of duties and fees.

(B) Prevailing rates of Excise duties and fees and system of collection:

Name of Excisable Article	By whom to be paid	Types of fees	Prevailing rates (in 2012-13)
1. Country Spirit	Retail licencees	(i) Excise Duty	(i) @ Rs.20/- per LPL.
		(ii) Vend fees	(ii) Vend fees from Rs.2/- to Rs. 8/- per LPL, varies from shop to shop.
		(iii) Annual licence fees (Revised from 1/4/1997)	
		(a) Shop with sale upto 500 LPL per month	(a) Rs.10000/-
		(b) Shop with sale upto 1000 LPL per month	(b) Rs.15000/-

		(c) Shop with sale upto 3000 LPL per month	(c) Rs.30000/-
		(d) Shop with sale upto 5000 LPL	(d) Rs.50000/-
2. IMFL	Distillery licencees	Annual Licence fees	<p>The holder of licence of distillery shall pay in advance fee of Rs.10,00,000.00 per annum in respect of Distilleries with production capacity upto 30 lakh LPL per annum or Rs.20,00,000.00 per annum with production capacity from 30000001 LPL to 60000000 LPL annually, or Rs.25,00,000.00 annually for distilleries with production capacity 60000001 LPL and above per annum. The distillery licence holder shall pay a bottling fees of Rs.8.00 per case of all production above 30 lakh LPL of IMFL.</p>

	Brewery licence		<p>A holder of brewery licence with the production capacity upto 8000000 BL of Beer per annum shall pay an annual licence fee of Rs.10,00,000.00 in advance or Rs.15,00,000.00 per annum in advance or Rs.15,00,000.00 per annum in advance with annual production capacity of 80,00,001 BL and above.</p> <p>The brewery licence holder shall also pay in advance a bottling licence fee of Rs.1,50,000.00 annually in respect of breweries with production capacity upto 80,00,000 BL of beer per annum or Rs.2,00,000.00 per annum for breweries with production of 80,00,001 BL and above.</p>
		Brand & Label Registration fees	Rs.20,000/- per label
		Profile Registration fees	Rs.1,00,000/-
		Mono Cartoon Registration fees	Rs.20,000/- per mono cartoon
	Compounding licencees	Annual Licence Fees	Rs.1,50,000 per annum
	Bottling licencees	Annual Licence Fees	Rs.1,50,000 per annum
	Bonded Warehouse licencees	(i) Annual Licence Fees	(i) Rs.1,50,000 per annum for bonded warehouse with bond limit upto Rs.50,00,000/-
			(ii) Rs.2,50,000 for BWH with bond limit from

			Rs.50,00,001 to Rs.1,00,00,000/-
			(iii) Rs,5,00,000/- for BWH with bond limit of Rs.1,00,00,001/- and above.
		(ii) Import pass fees for liquor to be imported from outside the State	(ii) @ Rs.90/- per case of 12 bottles of IMFL of 750 ml capacity.
		(iii) Transport Pass fees for transport of liquor manufactured within the State	(iii) @ Rs.50/- per case
		(iv) Export pass fees	(iv) Rs.50/- per case of IMFL of 12 bottles with capacity of 750 ml.
		(v) Under bond transfer fees	Rs.25 per case
	Retail licences for Civilian	(i) Annual Licence fees for retail "OF" shop	Rs.1,00,000/-
		(ii) Annual licence fees retail "ON" (Bar)	(iii) Rs.50,000/-
		(iii) Annual Club "ON" licence fees	(iii) Rs.10,000/-
		Advelorem levy for Civil on IMFL	
		(a) Grand Brand for cost price range upto Rs.599/- per case.	(a) 75.59% advelorem levy on cost price
		(b) Regular Brand for cost price range of Rs.600/- to Rs.749/- per case.	(b) 70% advelorem levy on cost price.
		(c) Luxury Brand for cost price range of Rs.750/- to Rs.1199/- per case.	(c) 49.95% Advelorem levy on cost price.
		(d) Premium Brand for cost	(d) 29% Advelorem levy on cost price.

		price range of Rs.1200/- to Rs.3250/- per case.	
		(e) Classic Premium Brand for cost price range of Rs.3251/- and above per case.	(e) 20% Advelorem levy on cost price.
		(f) Wine (Upto 42% proof Spirit)	(f) 7.5% Advelorem levy on cost price
		(g) Wine (more than 42% proof Spirit)	(g) 10% Advelorem levy on cost price.
		(h) Beer (alcohol upto 5%)	(h) 36% Advelorem levy on cost price.
		(i) Beer (alcohol upto 5%)	(i) 40% Adveorem levy on cost price.
	M.C.T. licences for Defence Personnel	Military Canteen Tenant licence for Defence Personnel	
		(a) For Regiment	Rs,5000/-
		(b) For smaller unit	Rs.2000/-
		(vi) Excise Duty for Defence forces	
		(a) General Brand	(a) RS.41.63 per LPL
		(b) Regular Brand	(b) Rs.53.03 per LPL
		(c) Luxury Brand	(c) Rs.63.64 per LPL
		(d) Premium Brand	(d) Rs.112.39 per LPL
		(e) Classic Premium	(e) Rs.247.70 per LPL
		(f) Wine (upto 42% proof Spirit)	(f) Rs.5/- per BL
		(g) Wine (more than 42% proof Spirit)	(g) Rs.20/- per BL
3. Denatured Spirit	Wholesale licensee	(i) Annual licence fees	(i) Rs.500/-
		(ii) Excise duty	(ii) Rs.2/- per BL
	Retail licensee	Annual licence	Rs.200/-

		fees	
4. Rectified Spirit	Possession licencee under Medicine and Toilet preparation Act	(i) Annual licence fees	Rs.250/-
		(ii) Excise duty	Rs.6.75/- per LPL
5. Narcotic Drugs	Licencee	Annual licence fee	Rs.200/-

System of collection

Name of Excisable Article	Type of fees charged	System of collection
I. Country Spirit	(i) Excise duty (ii) Vend fee (iii) Licence fees	The retail licencees are required to deposit the excise duty and Vend fees at the prevailing rate through treasury challan under specified heads of account. All these excise dues are to be prepaid on the quantity of Country Spirit the licencees are permitted to lift from the Excise warehouse. The Excise officers in the warehouse, ascertain the correctness of the amount deposited before issue of the quantity of Country Spirit from the warehouse. The licence fees are collected annually in advance and the licencees are required to deposit the same through treasury challan
II. IMFL	(a) Licence fees (b) (i) Import pass fees (ii) Transport pass fees (iii) Export pass fees (iv) Under bond transfer fees	Licence fees are collected in advance through Treasury Challan (b) These fees are collected from the Bonded Warehouse licencees. The licencees deposit the requisite amount of fees calculated on the quantity of the prevailing

	(c) Advelorem levy (d) Brand and Label Registration (e) Profile Registration fees (f) Mono Cartoon Registration fees	rates through treasury challan, in advance except availability fees, which is paid by the licencees on the quantity of IMFL issued from the Bonded Warehouse. (c) These are paid by the retail licencees through treasury challan in advance. (d) These are collected from the manufacturer of the IMFL and Beer. Procedure of collection is through treasury challan under specified head (e) Do (f) Do
III. Denatured Spirit	(i) Annual licence fees (ii) Excise duty	(i) Licence fees are collected annually in advance deposited through treasury challan. (ii) Excise duty on the transported quantity at the prevailing rate is collected from the whole seller
IV. Rectified Spirit	(i) Annual licence fees (ii) Excise duty	Licence fees are collected annually in advance. The Excise duty at the prevailing rate is also collected in advance deposited through treasury challan from the licensee.
V. Narcotic Drugs	(i) Licence fees	Licence fees are collected annually in advance deposited through treasury challan under specified head of account.

(C) Role of the Government in manufacturing, distribution and pricing.

The role of the State Government is as follows :

- I.** Sanction of licences for establishment of distilleries for manufacture of liquor, sanction of licences for establishment of Bonded Warehouse for distribution.
- II.** Posting of Excise officers of specified rank at the Distilleries and in Bonded Warehouses to monitor their function
- III.** Fixed retail price of the IMFL and Country Spirit as M.R.P (Maximum Retail Price).

(D) Present Excise policy and changes during the last five years with financial Implication, thereof.

1. Objective of the Excise Department is not only to earn and enhance Excise revenue but also to serve the interest of the society in the term of social welfare.
2. The Department acts to curb the illicit liquor which is a more harmful substance by patronising the licit liquor
3. Provisions are made in the rules so that the educated unemployed youth from the backward classes gets the preference during settlement of Country Spirit Shops and also during issue of licences of IMFL.
4. Government of Assam in the Excise Department provides grants in aid to State Anti Drugs and Prohibition Council, an autonomous organization under the general control of the Excise Department, Government of Assam. This organization works in the State for creation of awareness amongst the masses against alcoholism, drug abuse, aids etc.
5. New provisions have been introduced in the Assam Excise Rules for levy of excise duty on IMFL, Beer etc. As Advelorem levy vide Notifications No.EX.340/2001/Pt.III/328 dt.29/9/2010. Further vide Notification No.EX.340/2001/Pt.III/329 dt.29/9/2010, the transport permit fees on transport of IMFL within the State has

been enhanced. The annual licence fees for Distillery and Brewery has also been enhanced vide Notification No.EX.340/2001/Pt-III/330 dt.29/9/2010. Similarly, the annual licence fees in respect of IMFL “OFF” and “ON” licences has got enhanced along with export Pass fees on export of IMFL and a fee called additional bottling fees, has also been introduced on production of IMFL above the quantity of 30 lakh LPL effective from 1/4/2011 vide Notification No. EX.340/2001/Pt-III/331 dt. 29/9/2010. Financial implications in respect of these fees are considerable. Year wise detailed collection of these fees are given below :

Fee charged	2010-11	2011-12	2012-13	Total
I. Transport permit fees	Rs.7,41,83,180/-	Rs.13,39,40,200/-	Rs.9,39,13,582/-	Rs.36,56,11,520/-
II. Annual licence fees on Distillery and Brewery	-	Rs.40,00,000/-	Rs.60,00,000/-	Rs.1,00,00,000/-
III. Annual licence fees on IMFL “OF” and “ON” licences		Rs.7,28,90,000/-	Rs.7,76,60,000/-	Rs.15,05,50,000/-
IV. Export Permit fees	Rs.81,37,600/-	Rs.3,45,54,360/-	Rs.2,45,67,640/-	Rs.6,72,59,600/-
V. Additional Bottling fees		Rs.1,81,18,176/-	Rs.2,81,70,104/-	Rs.4,62,88,280/-
Total	Rs.8,23,20,780	Rs.26,35,02,736/-	Rs.29,38,85,884/-	Rs.63,97,09,400/-

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I BASE AND RATES OF STATE TAXES, DUTIES ETC.

7. Taxes on motor vehicles, passengers and goods

- (a) Base and prevailing rates of taxation on motor vehicles and taxes on passengers and goods, including entry tax, road toll etc.
- (b) A note on rationalisation of motor vehicle taxes adopted in the recent past.
- (c) Pollution Control Measures adopted by the State, including levy of tax on pollution emitting vehicles.

8 (a) The base of taxes on motor vehicles and passengers and goods are determined respectively under the Assam Motor Vehicles Taxation Act, 1936 and Assam Passenger & Goods Taxation Act, 1962. The rates of taxation have been revised with effect from 1st September, 2011 under Assam Motor Vehicles Taxation (Amendment) Act, 2011. The basis of fixation of taxes on motor vehicles and taxes on passengers and goods are as follows:

1.
 - (i) Motor Vehicles Taxes on passenger vehicles are assessed as per seating capacity of the vehicle. However, in some classes of specialized/luxury vehicles, there are different rates of taxes slightly on higher scales viz. Omni tourist Bus, Deluxe Express Bus, all Assam Super Deluxe contract Carriages.
 - (ii) One time tax is realized on personalized vehicles at the rate of specified percentage of the original cost directly proportionate to the cost of vehicle. Similarly, one time tax on personalized two wheelers and three wheelers are realized at a stipulated rate of tax as per unloaded weight of the vehicle.
 - (iii) Light Vehicles i.e. motor cycles, cars, jeeps, tractors, trailers etc. are fixed according to Horse Power and weight of the vehicle.
2. Assam Passenger and Goods Tax is levied on commercial vehicles registered in other States and plying in Assam on the strength of

permit, issued by the States. The basis of taxation in case of Assam Passenger and Goods Tax is similar to that of the Assam Motor Vehicles Taxation i.e. for passenger carrying vehicles as per seating capacity and for goods carrying vehicles as per actual permissible load carrying capacity.

The prevailing rates of taxation on the motor vehicles as fixed under Assam Motor Vehicles Taxation (Amendment) Act, 2011 are as follows:

Article No. 1.(A) One Time Tax on personalized Four Wheeler Vehicles

Sub-Article	Cost price of the 4 wheeler vehicle & description thereof	Rate of OTT for new Vehicles to be registered for first time (Life Time Tax)	Mode of Payment of One Time Tax		
			5 Years	10 Years	Remarks OTT (Life Time)
1.	Original cost price upto Rs.4.00 lakhs	4% of the original cost.	Nil	Nil	To be paid at a time
2	Original cost price above 4.00 lakh and upto Rs.6.00 lakhs	5% of the original cost.	½ of the total OTT to be paid	Remaining ½ of the total OTT to be paid	May be paid at a time in lieu of paying in slabs
3	Original cost price above 6.00 lakh and upto Rs.12.00 lakhs	6% of the original cost.	- do-	-do-	-do-
4	Original cost price above 12.00 lakh and upto Rs.15.00 lakhs	6.5% of the original cost.	- do-	-do-	-do-
5	Original cost price above Rs.15.00 lakh and upto Rs.20.00 lakhs	7% of the original cost.	- do-	-do-	-do-
6	Original cost price above Rs.20.00 lakhs	8% of the original cost.	- do-	-do-	-do-
7	Old vehicles required to be registered in Assam on transfer from another State.	(i) One time tax (OTT) to be fixed after allowing a depreciation @7% per annum of the tax payable for the	Nil	Nil	To be paid at a time

		same category of vehicles at the current cost price, if the age of the vehicle is less than 5 years.			
		(ii) 10% depreciation if the age of the vehicle is in between 5 to 10 years.	-do-	-do-	-d0-
		(iii) 12% depreciation if the age of the vehicle is above 10 years & upto 15 years.	-do-	-do-	-d0-

Article No.1 (B): Similarly, one time tax for Two wheelers and Three wheelers is fixed at lump sum based on unladen weight of the vehicle and thereafter tax for life time is imposed.

Sub Article	Weight of the vehicles & description thereof	Rate of OTT for new Vehicles to be registered for first time (Life Time Tax)
1	Less than 65 Kgs. unladen weight -	Rs.2600.00
2	From 65 Kgs. to 90 Kgs. Unladen weight -	Rs.3600.00
3	Above 90 Kgs. to 135 Kgs. Unladen weight -	Rs.5000.00
4	Above 135 Kgs.to 165 Kgs Unladen weight	Rs.5500.00
5	Above 165 Kg unladen weight	Rs.6500.00
6	Three Wheeler	Rs.6000.00
7	Trailer/Slide Car attached to 2/3 wheeler vehicles	Rs.1500.00
8	Old vehicles required to be registered in Assam on transfer from another State.	(i) OTT) to be fixed after allowing a depreciation @7% per annum of the tax payable for payable for a new vehicle of the same category at the current cost price, if the age of the vehicle is below 5 years. (ii) 10% per annum depreciation, if the age of the vehicle is between 5 to 10 years. (iii) 12% depreciation, if the age of the vehicle is above 10 years.

Article No. 1(C) One time tax for 3 (three) wheeler commercial vehicles (Passenger & Goods Vehicle). for a period of ten years along with the permit to run for 5 years (optional). After expiry of 10 years, annual tax applicable at that time will be applicable.

Sub Article	Description of Vehicles	Rate of One Time Tax for 10 years.	Mode of Payment
(a)	New vehicle to be registered in the State for the first time.	12.5% of the original cost of the vehicle.	To be paid at a time for 10 years
(b)	Existing old vehicles of the State requiring to pay OTT	(i) 5% Of the original cost of the vehicle, if the age of the vehicle is within the age of 3 years. (ii) 6% Of the original cost of the vehicle, if the age of the vehicle is above 3 years upto 6 years (iii) 7 % Of the original cost of the vehicle, if the age of the vehicle is above 6 years and upto 10 years	To be paid at a time for the remaining period i.e. upto age of 10 years
(c)	Old Vehicles under this category on transfer from other State requiring to pay tax in Assam.	(i) OTT is to be fixed @8% of the tax payable for the same category of vehicle at the current cost price, if the age of the vehicle is within 3 years. (ii) 10% per annual depreciation, if the age of the vehicle is above 3 years and upto 6 years. (iii) 12% depreciation, if the age of the vehicle is above 6 years.	To be paid at a time for the remaining period i.e. upto the age of 10 years.
(d)	After expiry of 10 years. Annual tax as applicable would be levied.		

N.B. The Tax structure as mentioned above of the three wheelers commercial vehicle is likely to revise shortly as the three wheeler commercial vehicle associations have launched massive agitation programmes demanding that the prevailing tax structure as well as mode of payment

Note:-

1. The purchaser of personised vehicles costing more than 5.5 lakh who prefer payment of One Time Tax in slabs, shall have to pay the OTT for remaining period immediately after expiry of the taxes paid; failing which a fine of Rs.5/- per diem shall be levied from the due date for payment of tax.

2. In case of Non-Transport (personalized) vehicles (2, 3 & 4 wheelers) after payment of OTT at a time or in two slabs (4 wheelers above cost price Rs.5.5 lakh), as the case may be no payment of further tax shall be applicable. But renewal of registration shall have to be made under Rule 52(1) of CMV Rule, 1989 by paying required fee under Rule 81 of CMV Rule, 1989.

3. In case of Non-Transport (personalized) vehicles, taxes shall be levied from the date of sale of vehicle by the Dealer. On delay of registration for a period of more than 7 days from the date of vehicle; a fine of Rs.5/- per day shall be levied from the date of sale of in case of both Non-Transport and Transport vehicle.

4. Non-Transport (personalized) vehicle of the offices of the Armed forces and Central Government/Undertaking who are coming to the State temporarily on transfer in service are exempted from AMV Tax, provided has has paid OTT of the vehicle in other State.

Article No. 1 (D) Refund of one time tax on Removal or Cancellation of Registration takes place after Registration.

- (i) Personalized 2, 3 and 4 Wheeler vehicles, registered in Assam but permanently transferred out of Assam or on cancellation of registration, the one time tax payee of the said motor vehicle

shall be entitled to claim a refund at the rate of deduction of 10% of the tax paid for the year/years of use in Assam.

- (ii) The procedure of application for refund of OTT in case of Non-Transport (personalized) vehicle and grant of refund thereof shall be made by the Commissioner of Transport, Assam.
- (iii) No refund of one time tax paid by the three wheeler commercial vehicles will be allowed.

Article No. II. Passenger vehicles used for Commercial purposes:

Sl. No.	Description of vehicle	Annual Tax	Quarterly Tax
1	Passenger carrying capacity of 3 or less persons (three wheelers)	Rs.1500.00	Rs.400.00
2	Passenger carrying capacity of 4 person to 7 person (three wheelers)	Rs.3000.00	Rs.800.00
3	4 wheelers vehicle with passenger carrying capacity of 6 persons licensed to operate in one city or region.	Rs.4000.00	Rs.1000.00
4	4 wheelers vehicles with passenger carrying capacity upto 6 licensed to operate all over the State.	Rs.6500.00	Rs.1650.00
5	Vehicles with passengers carrying capacity upto 10 persons.	Rs.7500.00	Rs.1900.00
6	Vehicles with passengers carrying capacity of 13 persons.	Rs.11000.00	Rs.2800.00
7	Vehicles with passengers carrying capacity 14 to 30 persons.	Rs.12000.00	Rs.3000.00
8	Vehicles with passengers carrying capacity more than 30 persons.	Rs.12000.00+Rs.110.00 for every additional seat more than 30	Rs.3000/- +Rs.28/- for every additional seat above 30.

9	Omni Tourist Bus	Rs.15000/-	Rs.3750/-
10	Deluxe/Super Deluxe/Express Buses with passengers carrying capacity more than 30 (As specified by Govt. in the Transport Department's Notification No. TMV. 251 / 97/01 dt.16.12.97)	Rs.12000/-+Rs.120/- for every additional seat above 31.	Rs.3000/-+Rs.30/- for every additional seat above 31.
11	All Assam Super Deluxe contract carriage	Rs.50,000/-	Rs.12,500/-

Article No. III: TRACTORS

Sl. No.	Description of Vehicles	Annual Tax	Quarterly Tax
1	Not exceeding 2 M.T	Rs1000.00	Rs.250.00
2	Exceeding 2 M.T. but not exceeding 5 M.T.	Rs.2000.00	Rs.500.00
3	Exceeding 5 M.T. but not exceeding 9 M.T.	Rs.4000.00	Rs.1000.00
4	Exceeding 9 M.T.	Rs.6000.00	Rs.1500.00

Article No. No.IV: TRAILERs DRAWN By TRACTORS, JEEPS ETC.:

Sl. No	Description of Vehicles	Annual Tax	Quarterly Tax
1	Light Trailer carrying capacity less than 2 MT	Rs.1000.00	Rs.250.00
2	Medium Trailer carrying capacity above 2 MT and upto 5 MT	Rs.2000.00	Rs.500.00
3	Heavy Trailer carrying capacity above 5 MT but not exceeding 9 MT	Rs.4000.00	Rs.1000.00
4	Exceeding 9 MT	Rs.6000.00	Rs.1500.00

Article No.V: Mechanical Crane Mounted on Motor Vehicles:

Sl. No .	Description of Vehicles	Annual Tax	Quarterly Tax
1	Not exceeding 3 M.T	Rs.5000.00	Rs.1250.00
2	Exceeding 3 M.T. but not exceeding 5 M.T.	Rs.8000.00	Rs.2000.00
3	Exceeding 5 M.T. but not exceeding 9 M.T.	Rs.12,000.00	Rs.3000.00
4	Exceeding 9 MT	Rs.14,000.00	Rs.3800.00

Article VI-A: Vehicles used for Carriage of goods (General Unrestricted Goods), Water Tanker :

Sl. No .	Description of Vehicles	Annual Tax	Quarterly Tax
1	Authorized to carry 1 M.T. or less	Rs.2000.00	Rs.500.00
2	Exceeding 1 M.T. to 3 M.T.	Rs.4000.00	Rs.1000.00
3	Exceeding 3 M.T. to 9 M.T.	Rs.4000.00+Rs. 800.00 for every additional 1 M.T. above 3 M.T.	Rs.1000.00 + Rs.200.00 for every additional 1 M.T. above 3 M.T.
4	Exceeding 9 M.T.	Rs.9000.00+Rs. 300.00 for every additional 1 M.T. above 9 M.T.	Rs.2250.00 + Rs.80.00 for every additional 1 M.T. above 9 M.T.
5	Authorized to carry 12 M.T. & above.	Rs.11,500.00+ Rs.400.00 for every additional 1 M.T. above 12 M.T.	Rs.3000.00 + Rs.100.00 for every additional 1 M.T. above 12 M.T.

Article. VI-B: Vehicle used for carriage of Petroleum Products, LPG, CNG and Hazadous Goods

Sl. No .	Description of Vehicles	Annual Tax	Quarterly Tax
1	Authorised to carry less than 9 M.T	Rs.10,000.00	Rs.2500.00
2	Authorised to carry exceeding 9 M.T.	Rs.12,000.00	Rs.3000.00

3	Authorised to carry 12 M.T. and above	Rs.14,000.00+ Rs.450.00 for every additional I.M.T. above 12 M.T.	Rs.3500.00+Rs. 125.00 for every additional I.M.T. above 12 M.T.
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Article VII : Ambulances & Dead Body carrying Van, Hearse plying on hire/contract & commercial purposes.

The AMV Taxes on 4/6 wheeler Ambulances/Dead body carrying van shall be applicable on the basis of original cost of the vehicle as mentioned below :

Sl. No.	Description of Vehicles	Annual Tax	Quarterly Tax
1	Original cost of the vehicle upto Rs.3.00 lakh	Rs.4000.00	Rs.800.00
2	Original cost of the vehicle above Rs.3.00 lakh and upto Rs.5.00 lakh	Rs.7000.00	Rs.1750.00
3	Original cost of the vehicle above Rs.5.00 lakh and upto Rs.8.00 lakh	Rs.8000.00	Rs.2000.00
4	Original cost of the vehicle above Rs.8.00 lakh	Rs.12,000.00	Rs.3000.00

Article VIII : Vehicles used partly for the conveyance of Passengers & partly for conveyance of Goods, as under Sub-Article (i) and (ii) below respectively.

(i)	The Tax payable under Article-II	
(ii)	The Tax payable under Article-VI	

Article IX. Any other Vehicle

Rate of Road Tax

Any other vehicle (Non-Transport & Transport) not covered under any category above such as Dumper/Tipper, Excavator, Hydraulic Crane, Camper Van, Cash Van, Mobile Canteen, Mobile workshop, Mobile Clinic, Fork-lift, Tow-Truck, Rig Mobile, Mobile Cementing Unit etc.

1.75% of the cost of the vehicle

Assam Passenger and Goods Tax (APGST)

Rates of Tax are levied on the basis of authorised passenger carrying capacity of the passenger vehicle and authorised load carrying capacity of

the goods vehicle under the Assam Passenger & Goods Taxation Act, 1962. The rates of APGST has been revised vide Government Notification No.TMV.19/2011/30 dated 31/10/2011 and made effective from the date of its publication in the official Gazette.

A. Motor Vehicle used for carrying Goods on hire plying in the roads of Assam from other States of India and Bhutan. (Goods include livestock and anything carried in a taxable vehicle including mineral and mineral ores).

Class of Vehicle	Annual Tax	Monthly Tax
1. Authorised to carry 1M.T. or less	Rs.2250.00	Rs.190.00
2. Exceeding 1M.T. and upto 3 M.T.	Rs.4500.00	Rs.375.00
3. Exceeding 3 M.T. upto 9 M.T.	Rs.5250.00+Rs.1500.00 for every additional 1 M.T. above 3 M.T.	Rs.440.00+Rs.125.00 for every 1 M.T. above 3 M.T.
4. Exceeding 9 M.T.	Rs.15,750.00+Rs.750.00 for every additional 1 M.T. above 9 M.T.	Rs.1315.00+Rs.65.00 for every additional 1 M.T. above 9 M.T.

B. Motor Vehicles for Transport of Passengers on hire.

Class of Vehicle	Annual Tax	Monthly Tax
1. Passengers carrying capacity of 3 persons less (3 wheelers)	Rs.1350.00	Rs.115.00
2. Passengers carrying capacity of 4 persons to 6 persons (3 wheelers)	Rs.2700.00	Rs.225.00
3. 4 wheelers vehicles with passengers carrying capacity of 6 or less authorized to operate all over the State	Rs.6000.00	Rs.500.00
4. Vehicles with passengers carrying capacity of 7 to 12 persons.	Rs.7500.00	Rs.625.00
5. Vehicles with passengers carrying capacity of 13 to 30 persons.	Rs.10,500.00	Rs.875.00
6. Vehicles with passengers carrying capacity of more than 30 persons.	Rs.10,500.00+Rs.150.00 for every 6 seat above 30.	Rs.875.00+Rs.15.00 for every 6 seat above 30.

Assam Entry Tax

The Assam Entry Tax was introduced from 1st October, 2001 in Assam. Since the introduction of Entry Tax, State Government made amendment to the Act from time to time incorporating new items in the Schedule. The Assam Entry Tax Act, 2001 was challenged in the Hon'ble Gauhati High Court, the Hon'ble High Court in its order dated 17.11.2006 and further order dated 30.08.2007 struck down the Act. A new Act, namely, the Assam Entry Tax Act, 2008 was passed and has been implemented from 1st June, 2008. As per the new Act, the entry tax collected will be utilized for the purpose of providing infrastructure and amenities to facilitate trade and commerce. However, no entry tax is levied on the following:-

- (i) If specified goods are imported into a local area in the course of import from outside the country.
- (ii) If specified goods are meant for the exclusive use or consumption of the Defence Department of Government of India.
- (iii) If specified goods are exclusive property of the Union Government.
- (iv) If specified goods are brought for the purpose of sale or use under the Assam Public Distribution of Article Order, 1982.

The rates of taxes under the Act are given below:

Sl No	Specified Goods	Rate of Tax (Per-centum)
1	Cement	4
2	Refrigerators, air coolers, air-conditioning plant, geysers, washing machines, Xerox and Fax machines and Component and parts thereof	4
3	Telecommunication equipment including Telephones, mobile phones, pagers and components and parts thereof	4
4	Television sets both coloured and black and white, videocassette recorders, video cassette players, video cassette tapes, wireless reception instrument and apparatus and radios and parts there-of	4
5	Type writers including electronic typewriters, Photocopiers, duplicating machines and components	4

	and parts thereof.	
6	Motor Vehicle (i) Motor cars, motor omni buses, motor vans, motor trucks, chassis of such motor vehicles. (ii) Tractors, bulldozers, excavators, earthmovers and power tillers	4 4
7	Marble, granite and other decorative slabs and articles made there from	4
8	Computer of all varieties, computer software and hardwares, servers, V-sat and accessories including UPS used with computers	4
9	All types of plant and machineries including parts and accessories thereof except agricultural machinery.	2
10	Pump sets of any type	4
11	(i) Furnace oil (FO) and Bitumen (ii) Light Diesel Oil (LDO)	4 4
12	Hospital Equipment of all types including X-ray, ultrasound, Doppler and scanning machines, other medical and diagnostic apparatus and parts and accessories thereof	2
13	Chemical Fertilizers, bone meals, pesticides, insecticides, fungicides, herbicides, rodenticides and weedicides	2
14	Diesel generators	4
15	HDPE bag and HDPE coated Jute bag/sac and Hessian Jute bag whether Polythene lined or not	2
16	Pulses and cereals in all forms	0
17	Fish excluding dry fish	0
18	Flowers (Natural)	2
19	Ultra High Temperature (UHT) Milk	0
20	Eggs	0
21	Processed fruit juices	4
22	Items of bell metal and brass	4
23	Biscuits	4
24	(a) Gamocha (b) Mekhela Chadar	4 4
25	All varieties of textiles viz. cotton, woollen or silken, including rayon, art silk and nylon textiles, whether manufactured by handloom, power loom or otherwise	2
26	Sugar	0
27	Bamboo and bamboo chips (pieces of bamboo of any length, in any form or condition)	2
28	Films of all kinds including X ray films	4

29	Live Stocks i.e. pig, goat, sheep, poultry	2
30	Photographic paper	4
31	Elevators and parts and accessories thereof	4
32	Aluminium conductors of any kind	4
33	Intra ocular lens	0
34	Aluminium plain sheet, channels and sections.	4
35	PVC pipes, tubes and fittings	2
36	Acrylic yarn in hank form	2
37	Fabric coated/impregnated with PVC and cellular derivations	2
38	Crude oil	2
39	Omitted	-
40	Tea	0
41	Extra natural alcohol(ENA)	4
42	Gur, rub gur and jaggary	4
43	Molasses	4
44	Paper corrugated box and paper cartons of all Kinds	2
45	Flexible sheet and flexible pouch whether laminated or not.	2
46	Wheat products except when imported and sold by Food Corporation of India to Deputy Commissioners and Sub-Divisional Officers of Assam for distribution in any relief operation or for use in connection with any Scheme sponsored by the Govt. of India or the State Government	2
47	(a) Tobacco including cigarette, cheroots, cigar, biri, zarda, khoini, sada and smoking mixture.	4
	(b) Tobacco mixed pan masala including gutka whether sold under a brand name or not	4
48	Tendu Leaves	4
49	Rectified spirit	4
50	Iron and steel, that is to say,- (i) skelp bars, tin bars, sheet bars, hoe-bar and sleeper bars, (ii) steel bars (rounds, rods, squares, flat, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths). (iii) Steel structurals (angles, joists, channels, tees, sheet piling sections, Z-sections or any other rolled sections); (iv) Sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in riveted condition; (v) Plates both plain and chequered in all qualities; (vi) Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings;	2

	(vii) Tin-plates, both hot dipped and electrolytic and tinfree plates; (viii) Wire rods and wires-rolled, drawn, galvanized, aluminized, tinned or coated such as by copper;	
51	Chemicals	2
52	Dispenser	4
53	Coal	2
54	Declared goods under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) which are not mentioned in any of the entries :- (a) M.S. rod and round	2
55	Other goods not covered by any of the entries above, but included in the Schedules of taxable goods attached to the Assam Value Added Tax Act, 2003:-	
	(a) Pipes of all kinds excluding those covered by entries at sl. No.35 and 39	2
	(b) Bamboo chips (pieces of bamboo of any length, in any form or condition used as raw materials in paper making)	2
	(c) Clinker	2
	(d) Cranes, dumpers, road rollers, motor cycles, motor cycle combinations, motor scooters, three wheelers and motorettes	2
	(e) Caustic Soda	2
	(f) Sodium Silicate	2
	(g) Alum	2
	(h) Soap Stone Powder	2
	(i) Furniture and Fixtures	4
	(j) Coir, coir products and coir waste	2
	(k) Transformers	4
	(l) Omitted	-
	(m) Omitted	-
	(n)Arecanut powder and supari in all its forms and varieties including beetelnut for conversion into supari.	4
	(o) Plywood	4
	(p) Bentonite powder	2
	(q) Railway track materials such as all types of pre-stressed concrete sleepers, railway switches, crossings, fittings, SGCI inserts, HTS wire, metal liners, bolts and nuts and elastic rail clips.	4
56	Lime stone and lime powder	2
57	Bauxite	2
58	Vegetable oils, vanaspati or vegetable ghee and other edible oils including mustard oil and rapeseed oil except when such goods are imported by STATFED or its Units in Assam	2
59	Paper excluding newsprint	2

60	Transmission tower (Electrical and Telecommunication) and tower parts	4
61	Optical fibre cable.	4
62	Aluminium composite panel.	4
63	Electrical goods of all types	4
64	All varieties of tiles	4
65	Sanitary ware and bathroom fittings of all types	4
66	Automated Teller Machine	4
67	Diesel	4

It may be stated that no road toll tax or octroi tax etc. are imposed by the State Government.

7(b). *Note on rationalization of motor vehicle taxes adopted in the recent past.*

Although Motor Vehicle Taxation is a State subject and the State Government formulate their own Taxation Act and Rules and also frame M.V. Tax structure, it may be stated that there exists vast disparity of M.V. Taxation structure among the States of N.E. Region. Taxation of motor vehicles of a few States contiguous to Assam is quite low compared to Assam. Due to low incidence of M.V. taxes in some other States of N.E. region, there is an unprecedented rise of registration and reassignment of registration mark in respect of Heavy Commercial Vehicles from neighbouring N.E. States. Similar is the case of personalized vehicles and flow of Assam based new vehicles to other States for getting registered by taking benefit of low incidence of One Time Tax is higher. This has been causing loss of revenue to Assam.

However, rationalization in view of different tax structure of the neighbouring States of Assam has become imperative and process of the same is underway.

7(d). Pollution Control Measures adopted by the State, including levy of tax on pollution emitting vehicles.

Pollution under control scheme was covered in the year 2011, with a view to provide opportunities to the unemployed youth to run their livelihood. For implementation of the scheme, the Government has fixed guidelines to the Auto Emission Testing operators and the operators are

bound to perform the testing of pollution of vehicles under the terms and conditions as laid down in the guidelines.

The granting of auto Emission Testing Licence involves an amount of (1) Rs.10,000/- for petrol vehicle (2) Rs, 10,000/- for diesel vehicles and subsequently renewal fee Rs.5000/- for petrol and diesel.

The amount of fees to be deposited against each category of vehicles vide Treasury Challan are as follows:-

Sl. No.	Nature of the Vehicle	Emission Fee (In Rs.)	Govt. dues (In Rs.)	Total (In Rs.)
1	Moped	10.00	5.00	15.00
2	Three Wheeler (Petrol)	25.00	10.00	35.00
3	Motor Car (Petrol)	30.00	10.00	40.00
4	Three Wheeler (Diesel)	30.00	10.00	40.00
5	All Diesel Driven Vehicle	50.00	15.00	65.00
6	All two wheeler other than moped	15.00	5.00	20.00

The Government in Transport Department has taken measures against the erring vehicle operators, who fail to produce a pollution control certificate on demand by Enforcement Officials. Regular and frequent drives are undertaken by Enforcement Officials to ensure that every vehicle operator should carry pollution control certificate while plying on the road and penalties against the offender are imposed accordingly.

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I BASE AND RATES OF STATE TAXES, DUTIES ETC.

8. Electricity Duties

Base and prevailing rates of tax/duties on consumption/sale of electricity. Please state if this is built into Electricity tariff.

The base comprises generation and distribution of energy by Assam Power Distribution Company Limited (APDCL) and captive generation and use by any person. Under Section 3(1) of the Assam Electricity Duty (AED) Act, 1964 it is specified that -

There shall be a levied and paid duty to the State Government, to be called “Electricity Duty”. The rates covered by AED Act , 1964 was 5 paise per unit of energy. This has been enhanced to 10 paise per unit w.e.f. 01-04-2007. For the electricity distribution, the APDCL collects electricity duty on behalf of the State Government. However, this amount is allowed to be retained by APDCL as State Government’s contribution in the form of grants-in-aid for funding the unfunded terminal benefit liabilities of ASEB. As regards the Electricity Duty against captive power generation, it is collected by the State Government and appropriated to Government account.

The rates of Electricity Duty is not built-in basis Electricity Tariff. It is charged separately.

Rates of duty under the Assam Electricity Duty Act, 1964 is given below :

			RATE/PAISE/KWH
Sl. No.	Categories	Units	Existing Rate (w.e.f. 01.04.2007)
1	LT-I JEEVAN DHARA	For all units	10
2	LT-II DOMESTIC-A	For all units	10
3	LT-III DOMESTIC-B	For all units	10
4	LT-IV COMMERCIAL	For all units	10
5	LT-V GENERAL PURPOSE	For all units	10
6	LT-VI PUBLIC LIGHTING	For all units	10
7	LT-VII AGRICULTURE	For all units	0
8	LT-VII SMALL INDUSTRIES	First 15000	1

		Units	
		Next 25000 Units	1.5
		Rest Units	3
9	LT-IX TEMPORARY SUPPLY	For all units	10
10	HT-I DOMESTIC	For all units	10
11	HT-II COMMERCIAL	For all units	10
12	HT-III PUBLI WATER WORKS	For all units	10
13	HT-IV BULK SUPPLY	For all units	10
14	HT-V (A) SMALL INDUSTRIES	First 15000 Units	1
		Next 25000 Units	1.5
		Rest Units	3
15	HT-V (B) HT-I INDUSTRIES	First 15000 Units	1
		Next 25000 Units	1.5
		Rest Units	3
16	HT-V(C) HT-II INDUSTRIES	First 15000 Units	1
		Next 25000 Units	1.5
		Rest Units	3
17	HT-VI TEA, COFFEE & RUBBER	For all units	10
18	HT-VII OIL & COAL	For all units	10
19	HT-VIII HT IRRIGATION	For all units	10

Industrial concerns in Assam are exempted from payment of electricity duty to the extent specified below when such energy is exclusively consumed for industrial production.

(i)	For the first 15000 units	One paise per unit
(ii)	For the next 25000 units	One and half paise per unit
(iii)	For the rest of the units	Three paise per unit

Further, electrical energy used for agriculture or horticultural purposes and electrical energy used by the vessels sea going vassals or inland are exempted from payment of electricity duty. Also electrical energy generated by generator set of 5KVA and used by a person of household

sector for his own use or consumption is exempted under this Act. In case of generator, there is also a scheme for lump-sum payment which is as follows:

(i)	@ Rs.150/- per KVA, if lump-sum payment is opted for one year
(ii)	@ Rs.120/- per KVA, if lump-sum payment is opted for three year
(iii)	@ Rs.100/- per KVA, if lump-sum payment is opted for five year

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I BASE AND RATES OF STATE TAXES, DUTIES ETC.

9. Entertainment Tax

- (a) Base and prevailing rates of entertainment tax, cinema/ show tax and betting tax etc.
- (b) Are any of these taxes assigned to Local Bodies? If yes, details thereof.

As per Section 3(1) of the Assam Amusement and Betting Tax Act, 1939 there shall be an entertainment tax on all payments for admission to any class of theatre, cinematograph exhibition, or circus or any class of entertainment to which the State Government may apply this sub-section. The base of this tax in the State is the entertainment provided by the cinema and Cable T.V. operators, direct to home service provider etc. Because of increasing use of Cable T.V. and Satellite T.V., the cinema houses are facing loss of business leading to closure of many cinema halls in the State.

Rates of entertainment tax are as below:-

Sl. No.	Description	Rate of Tax
1	In case of games, sports, music or dramatic performances organized by a State body (or any other body affiliated to it) which is either registered under the Society Registration Act, 1860 (Act XXXI of 1860) or affiliated to All India body constituted for similar purpose.	5% of such payment
2	In case of cinematography exhibition, where payment of admission is:	
	(i) Rs.5 or less	Nil
	(ii) Rs.20 or less but more than Rs.5	15% of such payment
	(iii) more than Rs.20	20% of such payment
3	In case of casual show other than those covered by 1 above	10% of such payment
4	In case of cinematography exhibition in mini cinema hall, where payment of admission is:	

	(i) Rs.5 or less	Nil
	(ii) Rs.20 or less but more than Rs.5	15% of such payment
	(iii) more than Rs.20	20% of such payment
5	In any other case	10% of such payment
6	Entertainment tax on Race Course	37.5% of such payment
7	Tax on Service Charge	
	(i) where the existing payment for admission is above Rs.5	Rs.5 per ticket
	(ii) where the cinematograph exhibition hall provides dolby and digital sound system	Rs.10 per ticket
	(iii) where the cinematograph exhibition hall provides push back seat.	Rs.8 per ticket
	(iv) where the cinematograph exhibition hall provides air-conditioning system with back-up generator	Rs.17 per ticket
8	Show Tax for Cinematograph exhibition	Re 1 per show
9	Entertainment tax on Cable Service (w.e.f 1/2/2000)	
	(a) Proprietor of a Cable TV network providing service to an individual	Rs.10 per subscriber per month cable
	(b) Proprietor of a Cable TV network providing service to hotels	Rs.50 per TV set per month
	(c) Proprietor of a hotel having its own Cable TV	Rs.50 per TV set per month network
10	Direct to Home Service	
	(i) In case of individual subscriber	Rs.25 per subscriber per month
	(ii) In case of hotels	Rs.50 per subscriber per month

The entertainment tax collections on regional films are refunded to the producers of such films. Further, a portion of entertainment tax is released as grants-in-aid to Assam Film Development Corporation, Jyoti Chitraban and Sankardev Kalakshetra. As a result, hardly any amount is left at the disposal of the State Government.

State taxes are shared with local bodies on the basis of the recommendations of successive State Finance Commissions. But the procedure of sharing net proceeds of selected State taxes including entertainment tax with local bodies continued till the recommendations of Third Assam State Finance Commission (TASFC) became effective from 2007-08. TASFC recommended 10 per cent of the net proceeds of all State taxes and duties as devolution to local bodies for the year 2007-08 and thereafter 25 percent for the remaining three years of its award period from 2008-09 to 1010-11. The Fourth Assam State Finance Commission which became effective from 1/4/2011 has kept the Assam Entry Tax, the Entertainment Tax and the Electricity Duty outside the purview of divisible pool of net proceeds of State taxes for devolution to local bodies, as the proceeds of those three taxes are utilized/refunded for specific purposes.

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I BASE AND RATES OF STATE TAXES, DUTIES ETC.

10. Other Taxes and Duties

Base and prevailing rates of profession tax and other taxes, if any, which yield a revenue of Rs. one crore or more per annum.

As per section 3 of the Assam Profession, Trades, Callings and Employment Taxation Act, 1947, every person, who carries on a trade either by himself or by an agent or representative, or who follows a profession or callings, or who is in employments, either wholly or in part within the State shall be liable to pay for each financial year a tax in respect of such profession, trade, callings, or employment and in addition to any tax, rate, duty or fee which he is liable to pay under any other enactment for the time being in force. The rate of tax prescribed under section 4 of the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 are given below:-

Rates of Professional Tax under The Assam Professions, Trades, Callings and Employment Taxation Act, 1947

Rate of tax

Sl.No.	Class of persons	Rate of Tax
1	Salary and wage earners, : such persons whose monthly salaries or wages are:	
(i)	Less than Rs.3500/-	Nil
(ii)	Rs.3500/- or more, but less than Rs.5000/-	Rs.30 per mensem
(iii)	Rs.5000/- or more, but less than Rs.7000/-	Rs.75 per mensem
(iv)	Rs.7000/- or more, but less than Rs.9000/-	Rs.110 per mensem
(v)	Above Rs.9000	Rs.208 per mensem
2	Legal practitioners including solicitor and Notaries public;	
(a)		
(b)	Medical practitioners including medical consultants and dentists;	
(c)	Technical and professional consultants including Architects, Engineers, Chartered Accountants, Actuaries, Management consultants and Tax Consultants;	
(d)	Chief Agents, Principal Agents, Special Agents Insurance Agents and surveyors or Loss	

	Assessors registered or licensed under the Insurance Act, 1938 (4 of 1938)	
(e)	Any other person who is engaged in any profession, trade, calling or employment but not mentioned in any other entry of the Schedule.	
	Where the annual gross income in the profession of any of the persons mentioned above is -	
(i)	Less than Rs.40000/-	Nil
(ii)	Rs.40000/- or more, but less than Rs.60,000/-	Rs.480 per mensem
(iii)	Rs.60,000/- or more, but less than Rs.100000/-	Rs.1000 per mensem
(iv)	More than Rs.1,00,000/-	Rs.2500 per mensem
	Provided that any person, who is the recipient of any cultural, literacy or sports person, shall not be required to pay any tax under this Act even such person is engaged in any other profession, trade, callings or employment.	
	Provided further that the societies providing education to the physically and mentally challenged persons shall not be required to pay any tax under this Act.	
3	Members of Associations recognized under the Forward Contract (Regulation) Act, 1956 (74 of 1956)	Rs.2500 per annum
(a)		
(b)	(i) Members of Stock exchange recognized under the Securities Contracts (Regulation) Act, 1956 (42 of 1956)	Rs.2500 per annum
	(ii) Remisiers recognized by a stock exchange	Rs.1850 per annum
4	Estate agents or brokers or building contractors	Rs.2500 per annum
5	Director (other than those nominated by Government) of Companies registered under the Companies Act 1956 (1 of 1956)	Rs.2500 per annum
6	Dealers including owners of any mills/industry within the meaning of a sales tax law in Assam such dealers whose annual gross turnover of all sales is-	
(a)		
(i)	Up to Rs.4,00,000/-	Nil
(ii)	More than Rs.4,00,000/- and up to Rs.7,00,000/-	Rs.1000 per annum
(iii)	More than Rs.7,00,000/- and up to Rs.10,00,000	Rs.1500 per annum
(iii)	Above Rs.10,00,000/-	Rs.2500 per annum
7	Occupiers of factories as defined 1 the factories	

	Act, 1948 (63 of 1948) who are not dealers covered by entry 6; Such occupiers of factories-	
(a)	Where not more than five workers are working	Rs.350 per annum
(b)	Where the number of workers is five or more but less than fifteen	Rs.2000 per annum
(c)	Where the number of workers is more than fifteen	Rs.2500 per annum
8	Employers of shops and establishments within the meaning of the Assam Shops and Establishments Act, 1971 who are not dealers covered by entry 6. Such employers of Establishment -	
(a)	Where there are no employees	Nil
(b)	Where not more than five people are employed	Rs.300 per annum
(c)	Where more than five, but not more than ten employees are employed	Rs.1500 per annum
(d)	Where more than ten employees are employed	Rs.2500 per annum
9	Owners of lessees of petrol / diesel filling stations and service stations	Rs.2500 per annum
10	Licensed foreign liquor vendors and employers of residential hotels	Rs.2500 per annum
(a)		
(b)	Proprietors of cinema houses and theaters	Rs.2500 per annum
11	Holders of permits for transport vehicles, granted under the motor vehicle Act, 1988 (59 of 1988) which are used or adopted to be used for hire or reward	
(a)	In respect of each taxi or three wheeler goods vehicle (for carrying either goods or passengers)	Rs.500 per annum
(b)	In respect of each truck or bus	Rs.2500 per annum
(c)	Provided that the total amount payable by the same holder shall not exceed	Rs.2500 per annum
12	Licensed money lenders under the Assam money lender Act, 1934	Rs.2500 per annum
13	Individuals or institutions conducting Chit Funds	Rs.2500 per annum
14	Banking companies as defined in the banking Regulation Act, 1949 (10 of 1949)	
(i)	Scheduled Banks	Rs.2500 per annum
(ii)	Other Banks	Rs.2500 per annum
15	Companies registered under the companies Act,	Rs.2500 per

	1956 (1 of 1956) and engaged in any profession, trade or calling	annum
16	Firms registered under the Indian Partnership Act, 1932 (9 of 1932) and engaged in any profession, trade or calling	Rs.2500 per annum
17	Owners of nursing homes, X-ray clinics, pathological testing laboratories and Hospitals	Rs.2500 per annum
18	Dry cleaners, interior decorators and owners of beauty parlours	Rs.2500 per annum
19	Film distributions and travel agents	Rs.2000 per annum
20	Self-employed persons in the motion picture industry	
(a)	Directors, Actors and Actresses (including Junior artists) play-back singers, cameraman, recordists, editors and still photographers	Rs.2000 per annum
(b)	Junior artists, production Managers, Assistant Director, Assistant Cameraman, Assistant Recordists, Assistant Editors, Musicians and Dancers	Rs.700 per annum

Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in the schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.

Exemption: Any person above the age of 60 years whose gross turnover does not exceed Rs.5 lakh in a financial year is exempted from the levy of tax.

Besides, the Other Taxes yielding revenue of Rupees one crore or more per annum comes under following Acts.

The Assam Taxation (On Specified Land) Act, 1990

The Assam Tax on Luxuries (Hotels and Lodging Houses) Act, 1989.

The Assam Taxation (On specified Land) Act, 1990:-

As per Section 3 of the Assam Taxation (On Specified Land) Act, 1990 a tax shall be levied and collected annually in respect of specified lands in the State on annual productivity of such land .No tax shall be levied in respect of a tea estate for any year during which the total area of specified land owned or held by the owner and used or intended to be used by him

during that year for growing tea and purposes ancillary thereto does not exceed 30 (thirty) Bighas (20.32 hectares). Exemption shall also be eligible under this Act for a Hindu undivided or joint family or firm only if the aggregate area of all specified lands owned or held by such members of the family or firm and used or intended to be used jointly by the said family or firm for growing tea and purposes ancillary thereto does not exceed 30 (thirty) Bighas (20.32 hectares).

Under the Assam Taxation (on specified land), 1990 an amendment was made to levy cess on on land bearing crude oil, natural gas, coal and lime w.e.f. 01.01.2005. But due to appeal filed by the concerned oil companies like Oil India Limited and Oil and Natural Gas Corporation before the Hon'ble High Court the State Government has not received any amount from oil companies under this Act. However, cess collected on coal and limestone is deducted from the royalty paid to the State Government. The rates of taxes under this Act are shown below:-

Sl. No.	Description	
(a)	In case of Tea Estate	Rate of tax per Kg of green leaves
(i)	Upto 40 hectares	25 paise
(ii)	Above 40 hectares (in Brahmaputra Valley)	40 paise
(iv)	Above 40 hectares (in Barak Valley)	35 paise
(b)	In case of minerals bearing land	Per metric tonne of the annual productivity of such land
(i)	Coal	Rs.50
(ii)	Oil	Rs.200
(iii)	Lime Stone	Rs.10
(iv)	Natural Gas	Rs.100 per thousand cubic meter

(b) The Assam Tax on Luxuries (Hotels and Lodging Houses) Act, 1989:-

This Act provides for levying tax on the luxuries provided in hotels and lodging houses, hospitals and nursing homes, luxury boat and heritage home and accommodation or space for marriage, meeting, function, seminar, events, ceremonies. The basis for levy of this tax is the turnover of

receipts of an hotelier and the rate of tax ranges from 10% to 20% depending upon the charges for luxuries provided in a hotel or lodging house. The previous rates and existing rates of tax under the Assam Tax on Luxuries (Hotels and Lodging Houses) Act, 1989 are given below:-

Luxuries	Existing Rates of Tax (from 29.12.2004)
1 Where the charges for luxury provided in a hotel is less than one hundred rupees per day per room	Nil
2 Where the charge for luxury provided in a hotel is one thousand rupees or more but does not exceed one thousand nine hundred rupees per day per room	Five per centum of such turnover of receipts
3 Where the charge for luxury provided in a hotel is one thousand nine hundred and ninety nine rupees or more but does not exceed two thousand nine hundred and ninety nine rupees per day per room	Eight per centum of such turnover of receipts
4 Where the charge for luxury provided in a hotel exceed two thousand nine hundred and ninety nine rupees per day per room	Twelve per centum of such turnover of receipts
5 In respect of luxury boat and heritage home, if the charges for luxury provided exceeds two hundred rupees per day per room	Five per centum of such turnover of receipts
6 In respect of any place where accommodation or space is provided for marriage, reception ceremonies, events, functions, seminar, convention, banquet, meeting or exhibition-cum-sale, if the charges for luxury provided exceeds five thousand rupees per day	Eight per centum of such turnover of receipts
For Hospitals:	
7 Where the charge for Luxury provided in a hospital is less than on thousand rupees per day per room	Nil
8 Where the charge for Luxury provided in a hospital is rupees one thousand or more but does not exceed two thousand five hundred rupees per day per room	Five per centum of such turnover of receipts
8 Where the charge for Luxury provided in a hospital exceeds two thousand five hundred rupees per day per room	Eight per centum of such turnover of receipts

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TOPICS ON WHICH NOTES ARE REQUIRED

I BASE AND RATES OF STATE TAXES, DUTIES ETC.

11. Cesses/Surcharges

Particulars of cesses/surcharges levied by the State Govt. (such as mining cess, health cess, education cess & agricultural cess.) Basis and prevailing rates of each cess. Whether yield from any of these cesses/surcharges is transferred to local bodies (by way of grant or share and on what basis) or spent directly by the State Government on specific items.

Road Safety Cess

State Government vide Gazette Notification No.LGL.3/2010/27 dated 24/5/2011 revised the Motor Vehicle Tax of Assam, wherein 1% Motor Vehicle Road Safety Cess has been imposed on new motor vehicles, which came into effect from 1st September, 2011.

The concept of imposition of 1% Road Safety Cess on new motor vehicles is to basically create a Road Safety Fund for the purpose of Road Safety measures items. The amount of Road Safety Cess is deposited to the State Government concerned Head of Account. State Government collected Rs.114.24 lakh on account of Road Safety Cess from September 2011 to March 2012. During 2012-13 collection of Road Safety Cess was Rs.180.49 lakh.

No mechanism has been evolved for incurring expenditure from the above fund. As such, no amount from Road Safety Cess has been spent as yet.

Cess on Builders & Contractors

As per provision of Assam Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 and the Building and Other Construction Workers' Welfare Cess Act, 1996, 1% Cess is recovered from bills of contractors for the bill value of exceeding Rs.10.00 lakh against construction works and

deposited to the “Assam Building & Other Construction Welfare Board”. Amount so collected is spent on registered beneficiaries under 5 number of schemes, so far adopted like (i) death benefit, (ii) funeral assistance, (iii) medical assistance, (iv) cash award to children of beneficiary on merit basis and (v) premium of JBY under LIC for all registered beneficiaries.

Other than above no cess/surcharge has been levied by the State Government.

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TOPICS ON WHICH NOTES ARE REQUIRED

I. USER CHARGES:

12.

(a) Sector-wise rates of user charges and present collection system together with present user charges as percentage of O&M Cost

(b) Whether any users association has been formed? If yes, effectiveness of this users association in collection of arrears and charges.

12 (a)

In Assam the collection from user charges is very negligible. The user charges in most cases are not indexed to inflation and bear little relationship with operation and maintenance cost. In health sector State Government has from time to time been increasing user charges for the services provided to the people and collects the charges from the people directly. In education sector, State Government has also introduced different types of fees in Secondary and Higher Education including Technical Education from time to time. But collection from such fees is not adequate to cover operational and maintenance costs. In view of the social obligation for providing social security to the people, the Government cannot impose exorbitant rates of fees in the form of user charges in health and education sector. There are no user committees and user associations for O & M cost in any service sectors except water supply schemes and irrigation schemes in the State.

User Charge for Water Supply Schemes

At present there are 5108 nos of completed functional Pipe Water Supply Schemes (PWSS). The department has adopted a policy to maintain the completed PWSS through Users' Committee to lessen the burden of O & M cost of the schemes. There are 1461 Users Committees for maintaining the water supply schemes in water supply and sanitation sector. As per departmental norms, these Committees collect user fees by themselves. At present, Rs. 600.00 as one time charges and minimum of Rs.50.00 per house connection per month towards O & M cost are collected. There is also

a provision to collect Rs.5.00 per month per family for each community street hydrant.

Uptill now, 666 Nos. of PWSS are maintained through Users' Committees. Generally average monthly maintenance cost of each scheme is Rs.10,000/- per month. So, for 666 Nos of schemes, total maintenance cost per year comes to Rs.7.99 crore. But average annual collection of user fees for these schemes is Rs.1.52 crore only which is 19% of total maintenance cost of these schemes. At present, number of house connection is very less against schemes. If the number of house connections can be increased, more revenues can be collected.

Regarding Spot Sources Scheme, the norms for collection of user fee for maintenance is Rs.5.00 per house hold per month. This user fee could not be realized through the users committees. However, at present all the water supply schemes including the spot sources are proposed to be handed over to PRIs for maintenance as per Government of India's guidelines.

User Charge for Irrigation Schemes

As sufficient fund is required for operation and maintenance of irrigation schemes and fund provided in the State's budget is not adequate, the State Irrigation Department has introduced the system of realization of service charges from the beneficiary cultivators since 199. The rates of Service Charges for realization from the beneficiaries of all types of irrigation schemes have been revised from 30th March 2000 to cope with the increasing cost of maintenance. The current rates of irrigation Service Charges are as follows:

Crops	Rate/Bigha	Rate/Hect.
1. Kharif	Rs.37.50	Rs.281.24
2. Wheat and other Rabi crop	Rs.75.00	Rs.562.50
3. Early Ahu	Rs.100.00	Rs.751.00
4. Ahu	Rs.100.00	Rs.751.00
5. Jute	Rs.20.00	Rs.150.00
6. Sugarcane	Rs.29.60	Rs.222.00

The present system of collection of Irrigation Service Charges is that the charges are assessed on the basis of area irrigated by the individual beneficiary cultivators in terms of hectares of a particular crop as per record maintained by the respective office in the Water Distribution Register. The realization of irrigation service charges during last five years are furnished below.

Year	Amount realized (Rs. in lakh)
2007-08	1.96
2008-09	2.02
2009-10	3.40
2010-11	4.72
2011-12	12.06

The above amount realised as Irrigation Charges is not up to the mark but contributes partially towards Operation & Maintenance Cost the percentage of which is negligible.

The reasons for poor realisation of irrigation service charges from the beneficiary cultivators are :-

1. Poor economic condition of the cultivators.
2. General tendency of the beneficiary cultivators to get free water from Government Irrigation Schemes.
3. Absence of legal authority of Water Users' Association empowering them to collect irrigation service charges.
4. Some authorities have not permitted to collect the irrigation service charges.
5. Absence of law and order situation in some areas for certain periods.

However, the Department is making its endeavour to realize the service charges from the beneficiary cultivators. A remarkable realisation of

irrigation service charges has been made during the year 2011-12, which amounts to Rs.12.06 lakh as against Rs.4.72 lakh during the year 2010-11.

12 (b)

Users' Associations have been formed in a number of schemes under the Irrigation Sector in Assam. A total of 899 Water Users' Association have been formed out of which 499 Nos of Water Users' Association have been registered under the Societies Registration Act, 1860. These Water Users' Association have been empowered for O & M and collection of User Charges etc. i.e. realisation of arrears where necessary.

In order to improve the position of realisation of irrigation service charges the Irrigation Department has undertaken the following steps :-

- (a) The Assam Irrigation Act, 1983 as well as the Assam Irrigation Rules, 1997 were enacted.
- (b) The Assam Irrigation Water Users' Act, 2004 has been enacted to empower the WUAs in the system of Operation & Maintenance and collection of user charges etc. and for active participation in the system.
- (c) District-wise Farmers' Motivation Training Programmes are conducted time to time to create awareness about the utility of irrigation for multiple cropping with a view to uplift their economic condition of cultivators through scientific agriculture.
- (d) 795 Nos of Water Users' Associations (WUAs) were formed under the Society Act within command area of Irrigation Schemes/Projects under Irrigation Department, Assam.
- (e) Out-of-State exposure visit in Tamilnadu, Andhra Pradesh and Jharkhand have been organised for officials of Irrigation Department, NGO and WUA farmers.

There are no users associations in Assam except in Irrigation Sector and PHE Department as stated above.

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II. LOANS DUE TO GOVERNMENT

13. Details of the outstanding loans against major categories – showing Principal, Interest as on 31.3.2012 as per the following table from 2007-08 to 2011-12 (Separate table for each year)

Table-A: Statement of Loans and Advances made by the State Government.

2007-08

(Rs.in lakh)							
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net increase (+)/ decrease (-) during the year
1	2	3	4(2+3)	5	6	7(4-5-6)	8(2-7)
6202 Loans for Education , Sports, Art and Culture	53.18	0.00	53.18	0.00	0.00	53.18	0.00
6210 Loans for Medical and Public Health	40.38	0.00	40.38	0.00	0.00	40.38	0.00
6215 Loans for Water Supply and Sanitation	2850.02	0.00	2850.02	0.00	0.00	2850.00	0.00
6216 Loans for Housing	2079.93	35.40	2115.33	0.00	0.00	2115.33	(+) 35.40
6217 Loans for Urban Development	16532.16	2459.60	18991.76	0.00	0.00	18991.76	(+) 2459.60
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	878.69	49.98	928.67	0.00	0.00	928.67	(+) 49.98
6235 Loans for Social	1631.37	0.00	1631.37	0.00	0.00	1631.37	0.00

Security and Welfare							
6245 Loans for Relief on account of Natural Calamities	344.51	0.00	344.51	0.00	0.00	344.51	0.00
6401 Loans for Crop Husbandry	3435.15	0.00	3435.15	0.00	0.00	3435.15	0.00
6402 Loans for Soil and Water Conservation	119.89	0.00	119.89	0.00	0.00	119.89	0.00
6403 Loans for Animal Husbandry	41.84	0.00	41.84	0.00	0.00	41.84	0.00
6404 Loans for Dairy Development	957.73	0.00	957.73	0.00	0.00	957.73	0.00
6405 Loans for Fisheries	164.33	0.00	164.33	0.00	0.00	164.33	0.00
6406 Loans for Forestry and Wild Life	9.97	0.00	9.97	0.00	0.00	9.97	0.00
6407 Loans for Plantations	50.00	0.00	50.00	0.00	0.00	50.00	0.00
6408 Loans for Food Storage and Warehousing	1427.18	0.00	1427.18	0.00	0.00	1427.18	0.00
6416 Loans for Agricultural Financial Institutions	167.33	0.00	167.33	0.00	0.00	167.33	0.00
6425 Loans for Cooperation	5015.85	0.00	5015.85	14.56	0.00	5001.29	(-) 14.56
6506 Loans for Land Reforms	29.79	0.00	29.79	0.00	0.00	29.79	0.00
6515 Loans for other Rural Development	46.41	0.00	46.41	0.00	0.00	46.41	0.00

t Programme s							
6552 Loans for North Eastern Areas	7.50	0.00	7.50	0.00	0.00	7.50	0.00
6702 Loans for Minor Irrigation	1206.72	0.00	1206.72	0.00	0.00	1206.72	0.00
6801 Loans Power Projects	202205.7 5	10236. 00	212441. 75	584.69	0.00	211857.0 6	(+) 9651.3 1
6851 Loans for village and small industries	5359.86	174.62	5534.48	2.86	0.00	5531.62	0.00
6854 Loans for Cement and Non- Metallic Mineral Industries	55.00	0.00	55.00	0.00	0.00	55.00	0.00
6857 Loans for Chemical Pharmaceut ical Industries	841.30	0.00	841.30	0.00	0.00	841.30	0.00
6858 Loans for Engineering Industries	488.30	0.00	488.30	0.00	0.00	488.30	0.00
6859 Loans for Telecommu nication and Electronic Industries	1.00	0.00	1.00	0.00	0.00	1.00	0.00
6860 Loans for Consumer Industries	10492.08	1045.9 6	11538.0 4	0.00	0.00	11538.04	(+)1045. 96
6885 Loans for other Industries and Minerals	566.91	0.00	566.91	0.00	0.00	566.91	0.00
7475 Loans for Other General Economic	187.15	0.00	187.15	0.00	0.00	187.15	0.00

Services							
7610 Loans to Government Servants etc.	14688.98	287.37	14976.35	3430.90	0.00	11545.45	(-) 3143.53
7615 Miscellaneous Loans	152.65	0.00	152.65	0.00	0.00	152.65	0.00
Total	272128.91	14288.93	286417.84	4033.01	0.00	282384.81	(+)10255.90

2008-09

(Rs.in lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net increase (+)/ decrease (-) during the year
1	2	3	4(2+3)	5	6	7(4-5-6)	8(2-7)
6202 Loans for Education , Sports, Art and Culture	53.18	0.00	53.18	0.00	0.00	53.18	0.00
6210 Loans for Medical and Public Health	40.39	0.00	40.38	0.00	0.00	40.39	0.00
6215 Loans for Water Supply and Sanitation	2850.02	0.00	2850.02	0.00	0.00	2850.02	0.00
6216 Loans for Housing	2115.33	7.60	2122.93	0.00	0.00	2122.93	(+) 7.60
6217 Loans for Urban Development	18991.76	924.57	19916.33	0.00	0.00	19916.33	(+) 924.57
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward	928.67	12.00	940.67	0.00	0.00	940.67	(+) 12.00

Classes							
6235 Loans for Social Security and Welfare	1631.37	0.00	1631.37	0.00	0.00	1631.37	0.00
6245 Loans for Relief on account of Natural Calamities	344.51	0.00	344.51	0.00	0.00	344.51	0.00
6401 Loans for Crop Husbandry	3435.15	0.00	3435.15	0.00	0.00	3435.15	0.00
6402 Loans for Soil and Water Conservation	119.89	0.00	119.89	0.00	0.00	119.89	0.00
6403 Loans for Animal Husbandry	41.84	0.00	41.84	0.00	0.00	41.84	0.00
6404 Loans for Dairy Development	957.73	0.00	957.73	0.00	0.00	957.73	0.00
6405 Loans for Fisheries	164.33	0.00	164.33	0.00	0.00	164.33	0.00
6406 Loans for Forestry and Wild Life	9.97	0.00	9.97	0.00	0.00	9.97	0.00
6407 Loans for Plantations	50.00	0.00	50.00	0.00	0.00	50.00	0.00
6408 Loans for Food Storage and Warehousing	1427.18	0.00	1427.18	0.00	0.00	1427.18	0.00
6416 Loans for Agricultural Financial Institutions	167.33	0.00	167.33	0.00	0.00	167.33	0.00
6425 Loans for Cooperation	5001.28	0.00	5001.29	15.35	0.00	4985.93	(-) 15.35
6506 Loans for Land Reforms	29.79	0.00	29.79	0.00	0.00	29.79	0.00
6515 Loans for other	46.41	0.00	46.41	0.00	0.00	46.41	0.00

Rural Development Programmes							
6552 Loans for North Eastern Areas	7.50	0.00	7.50	0.00	0.00	7.50	0.00
6702 Loans for Minor Irrigation	1206.72	0.00	1206.72	0.00	0.00	1206.72	0.00
6801 Loans Power Projects	211857.06	5817.00	217674.06	298.39	0.00	217375.67	(+)5518.61
6851 Loans for village and small industries	5531.62	98.90	5630.52	2.05	0.00	5628.47	(-)96.85
6854 Loans for Cement and Non-Metallic Mineral Industries	55.00	0.00	55.00	0.00	0.00	55.00	0.00
6857 Loans for Chemical Pharmaceutical Industries	841.30	0.00	841.30	0.00	0.00	841.30	0.00
6858 Loans for Engineering Industries	488.30	0.00	488.30	0.00	0.00	488.30	0.00
6859 Loans for Telecommunication and Electronic Industries	1.00	0.00	1.00	0.00	0.00	1.00	0.00
6860 Loans for Consumer Industries	11538.04	669.21	12207.25	0.00	0.00	12207.25	(+)669.21
6885 Loans for other Industries and Minerals	566.91	0.00	566.91	0.00	0.00	566.91	0.00
7465 Loans for General	0.00	1000.00	1000.00	0.00	0.00	1000.00	(+)1000.00

Financial and Trading Institution							
7475 Loans for Other General Economic Services	187.15	0.00	187.15	0.00	0.00	187.15	0.00
7610 Loans to Government Servants etc.	11545.46	345.19	11890.65	3167.08	0.00	8723.57	(-) 2821.89
7615 Miscellaneous Loans	152.65	0.00	152.65	0.00	0.00	152.65	0.00
Total	282384.84	8874.47	291259.31	3482.87	0.00	287776.44	(+)5391.60

2009-10

(Rs. in lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net increase (+)/ decrease (-) during the year
1	2	3	4 (2+3)	5	6	7 (4-5-6)	8 (2-7)
6202 Loans for Education , Sports, Art and Culture	53.18	0.00	53.18	0.11	0.00	53.07	(-)0.11
6210 Loans for Medical and Public Health	40.38	0.00	40.38	0.00	0.00	40.38	0.00
6215 Loans for Water Supply and Sanitation	2850.02	0.00	2850.02	0.00	0.00	2850.02	0.00
6216 Loans for Housing	2122.93	57.00	2179.93	0.00	0.00	2179.93	(+) 57.00
6217 Loans for Urban Development	19916.33	2181.27	22097.60	15.00	0.00	22082.60	(+) 2166.27
6225 Loans for Welfare	940.67	58.00	998.67	0.00	0.00	998.67	(+) 58.00

of Scheduled Castes, Scheduled Tribes and Other Backward Classes							
6235 Loans for Social Security and Welfare	1631.37	0.00	1631.37	0.00	0.00	1631.37	0.00
6245 Loans for Relief on account of Natural Calamities	344.51	0.00	344.51	1.30	0.00	343.21	0.00
6401 Loans for Crop Husbandry	3435.15	0.00	3435.15	0.00	0.00	3435.15	0.00
6402 Loans for Soil and Water Conservation	119.89	0.00	119.89	0.00	0.00	119.89	0.00
6403 Loans for Animal Husbandry	41.84	0.00	41.84	0.00	0.00	41.84	0.00
6404 Loans for Dairy Development	957.73	0.00	957.73	0.00	0.00	957.73	0.00
6405 Loans for Fisheries	164.33	0.00	164.33	0.00	0.00	164.33	0.00
6406 Loans for Forestry and Wild Life	9.97	0.00	9.97	0.00	0.00	9.97	0.00
6407 Loans for Plantations	50.00	0.00	50.00	0.00	0.00	50.00	0.00
6408 Loans for Food Storage and Warehousing	1427.18	7.00	1434.18	0.00	0.00	1434.18	(+)7.00
6416 Loans for Agricultural Financial Institutions	167.33	0.00	167.33	0.00	0.00	167.33	0.00
6425 Loans	4985.94	0.00	4985.94	115.21	0.00	4870.73	(-)

for Cooperation							115.21
6506 Loans for Land Reforms	29.79	0.00	29.79	0.00	0.00	29.79	0.00
6515 Loans for other Rural Development Programmes	46.41	0.00	46.41	0.00	0.00	46.41	0.00
6552 Loans for North Eastern Areas	7.50	0.00	7.50	0.00	0.00	7.50	0.00
6702 Loans for Minor Irrigation	1206.72	0.00	1206.72	0.00	0.00	1206.72	0.00
6801 Loans Power Projects	217375.67	4034.00	221409.67	0.00	0.00	221409.67	(+) 4034.00
6851 Loans for village and small industries	5628.47	104.75	5733.22	5.33	0.00	5727.89	(+)99.42
6854 Loans for Cement and Non-Metallic Mineral Industries	55.00	0.00	55.00	0.00	0.00	55.00	0.00
6857 Loans for Chemical Pharmaceutical Industries	841.30	0.00	841.30	0.00	0.00	841.30	0.00
6858 Loans for Engineering Industries	488.30	0.00	488.30	0.00	0.00	488.30	0.00
6859 Loans for Telecommunication and Electronic Industries	1.00	0.00	1.00	0.00	0.00	1.00	0.00
6860 Loans for Consumer Industries	12207.25	3256.91	15464.16	0.00	0.00	15464.16	(+)3256.91

6885 Loans for other Industries and Minerals	566.91	0.00	566.91	0.00	0.00	566.91	0.00
7465 Loans for General Financial and Trading Institution	1000.00	0.00	1000.00	0.00	0.00	1000.00	0.00
7475 Loans for Other General Economic Services	187.15	0.00	187.15	0.00	0.00	187.15	0.00
7610 Loans to Government Servants etc.	8723.57	223.85	8947.41	3145.36	4.56	5797.49	(-) 2926.07
7615 Miscellaneous Loans	152.65	0.00	152.65	0.00	0.00	152.65	0.00
Total	287776.43	9922.78	297699.21	3282.31	4.56	294412.34	(+)6635.91

2010-11

(Rs.in lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advance d during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net increase (+)/ decrease(-) during the year
1	2	3	4(2+3)	5	6	7(4-5-6)	8(2-7)
6202 Loans for Education , Sports, Art and Culture	53.07	0.00	53.07	0.00	0.00	53.07	0.00
6210 Loans for Medical and Public Health	40.38	0.00	40.38	0.00	0.00	40.38	0.00
6215 Loans for Water Supply and Sanitation	2850.02	0.00	2850.02	0.00	0.00	2850.02	0.00
6216 Loans	2179.93	40.00	2219.93	0.00	0.00	2219.93	(+)

for Housing							40.00
6217 Loans for Urban Development	22082.60	187.28	22269.88	0.00	0.00	22269.88	(+) 187.28
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	998.67	0.00	998.67	0.00	0.00	998.67	0.00
6235 Loans for Social Security and Welfare	1631.37	0.00	1631.37	0.00	0.00	1631.37	0.00
6245 Loans for Relief on account of Natural Calamities	343.21	0.00	343.21	0.00	0.00	343.21	0.00
6401 Loans for Crop Husbandry	3435.15	0.00	3435.15	0.00	0.00	3435.15	0.00
6402 Loans for Soil and Water Conservation	119.89	0.00	119.89	0.00	0.00	119.89	0.00
6403 Loans for Animal Husbandry	41.84	0.00	41.84	0.00	0.00	41.84	0.00
6404 Loans for Dairy Development	957.73	0.00	957.73	0.00	0.00	957.73	0.00
6405 Loans for Fisheries	164.33	0.00	164.33	0.00	0.00	164.33	0.00
6406 Loans for Forestry and Wild Life	9.97	0.00	9.97	0.00	0.00	9.97	0.00
6407 Loans for Plantations	50.00	0.00	50.00	0.00	0.00	50.00	0.00
6408 Loans for Food Storage and Warehousing	1434.18	20.00	1454.18	0.00	0.00	1454.18	(+)20.00

g							
6416 Loans for Agricultural Financial Institutions	167.33	0.00	167.33	0.00	0.00	167.33	0.00
6425 Loans for Cooperation	4870.73	0.00	4870.73	11.23	0.00	4859.50	(-) 11.25
6506 Loans for Land Reforms	29.79	0.00	29.79	0.00	0.00	29.79	0.00
6515 Loans for other Rural Development Programmes	46.41	0.00	46.41	0.00	0.00	46.41	0.00
6552 Loans for North Eastern Areas	7.50	0.00	7.50	0.00	0.00	7.50	0.00
6702 Loans for Minor Irrigation	1206.72	0.00	1206.72	0.00	0.00	1206.72	0.00
6801 Loans Power Projects	221409.67	5021.30	226430.97	0.00	0.00	226430.97	(+) 5021.30
6851 Loans for village and small industries	5727.89	0.00	5727.89	3.17	0.00	5724.72	(-)3.17
6854 Loans for Cement and Non-Metallic Mineral Industries	55.00	0.00	55.00	0.00	0.00	55.00	0.00
6857 Loans for Chemical Pharmaceutical Industries	841.30	0.00	841.30	0.00	0.00	841.30	0.00
6858 Loans for Engineering Industries	488.30	0.00	488.30	0.00	0.00	488.30	0.00
6859 Loans for Telecommunication	1.00	0.00	1.00	0.00	0.00	1.00	0.00

and Electronic Industries							
6860 Loans for Consumer Industries	15464.16	1309.80	16773.96	0.00	0.00	16773.96	(+)1309.80
6885 Loans for other Industries and Minerals	566.91	0.00	566.91	0.00	0.00	566.91	0.00
7465 Loans for General Financial and Trading Institution	1000.00	500.00	1500.00	0.00	0.00	1500.00	(+)500.00
7475 Loans for Other General Economic Services	187.15	0.00	187.15	0.00	0.00	187.15	0.00
7610 Loans to Government Servants etc.	5797.49	9.85	5807.34	2795.04	0.00	3012.30	(-)2785.19
7615 Miscellaneous Loans	152.65	0.00	152.65	0.00	0.00	152.65	0.00
Total	294412.34	7088.23	301500.57	2809.44	0.00	298691.13	(+)4278.79

2011-12

(Rs.in lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advance d during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net increase (+)/ decrease (-) during the year
1	2	3	4(2+3)	5	6	7(4-5-6)	8(2-7)
6202 Loans for Education , Sports, Art and Culture	53.07	0.00	53.07	0.00	0.00	53.07	0.00
6210 Loans for Medical	40.38	0.00	40.38	0.00	0.00	40.38	0.00

and Public Health							
6215 Loans for Water Supply and Sanitation	2850.02	0.00	2850.02	0.00	0.00	2850.02	0.00
6216 Loans for Housing	2219.93	124.00	2343.93	0.00	0.00	2343.93	(+)124.00
6217 Loans for Urban Development	22269.88	1013.25	23283.13	0.00	0.00	23283.13	(+)1013.25
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	998.67	0.00	998.67	0.00	0.00	998.67	0.00
6235 Loans for Social Security and Welfare	1631.37	0.00	1631.37	0.00	0.00	1631.37	0.00
6245 Loans for Relief on account of Natural Calamities	343.21	0.00	343.21	0.00	0.00	343.21	0.00
6401 Loans for Crop Husbandry	3435.15	0.00	3435.15	0.00	0.00	3435.15	0.00
6402 Loans for Soil and Water Conservation	119.89	0.00	119.89	0.00	0.00	119.89	0.00
6403 Loans for Animal Husbandry	41.84	0.00	41.84	0.00	0.00	41.84	0.00
6404 Loans for Dairy Development	957.73	0.00	957.73	0.00	0.00	957.73	0.00
6405 Loans for Fisheries	164.33	0.00	164.33	0.00	0.00	164.33	0.00
6406 Loans for Forestry and Wild Life	9.97	0.00	9.97	0.00	0.00	9.97	0.00

6407 Loans for Plantations	50.00	0.00	50.00	0.00	0.00	50.00	0.00
6408 Loans for Food Storage and Warehousing	1454.18	20.00	1474.18	0.00	0.00	1474.18	(+)20.00
6416 Loans for Agricultural Financial Institutions	167.33	0.00	167.33	0.00	0.00	167.33	0.00
6425 Loans for Cooperation	4859.50	0.00	4859.50	19.82	0.00	4839.68	(-)19.82
6506 Loans for Land Reforms	29.79	0.00	29.79	0.00	0.00	29.79	0.00
6515 Loans for other Rural Development Programmes	46.41	0.00	46.41	0.00	0.00	46.41	0.00
6552 Loans for North Eastern Areas	7.50	0.00	7.50	0.00	0.00	7.50	0.00
6702 Loans for Minor Irrigation	1206.72	0.00	1206.72	0.00	0.00	1206.72	0.00
6801 Loans for Power Projects	226430.97	6410.00	232840.97	0.00	0.00	232840.97	(+)6410.00
6851 Loans for village and small industries	5724.72	164.00	5888.72	2.77	0.00	5885.95	(+)161.23
6854 Loans for Cement and Non-Metallic Mineral Industries	55.00	0.00	55.00	0.00	0.00	55.00	0.00
6857 Loans for Chemical Pharmaceutical Industries	841.30	0.00	841.30	0.00	0.00	841.30	0.00
6858 Loans	488.30	0.00	488.30	0.00	0.00	488.30	0.00

for Engineering Industries							
6859 Loans for Telecommunication and Electronic Industries	1.00	0.00	1.00	0.00	0.00	1.00	0.00
6860 Loans for Consumer Industries	16773.96	149.40	16923.36	0.00	0.00	16923.36	(+)149.40
6885 Loans for other Industries and Minerals	566.91	0.00	566.91	0.00	0.00	566.91	0.00
7465 Loans for General Financial and Trading Institution	1500.00	300.00	1800.00	0.00	0.00	1800.00	(+)300.00
7475 Loans for Other General Economic Services	187.15	0.00	187.15	0.00	0.00	187.15	0.00
7610 Loans to Government Servants etc.	3012.30	646.88	3659.18	2115.58	0.00	1543.60	(-)1468.70
7615 Miscellaneous Loans	152.65	0.00	152.65	0.00	0.00	152.65	0.00
Total	298691.13	8827.53	307518.66	2138.17	0.00	305380.49	(+)6689.36

Table-B: Statement of Outstanding Loans against major categories showing principal and interest.

Overdue loans due to State Government at the end of 2011-12 are as follows:

(Rs. In crore)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earlier year to which the arrears relates
1	2	3	4	5	6	7
Loans for Social Services						
6217 Loans for Urban Development						
Assam Urban water Supply and Sewerage Development Board	20.78	2	20.78	9.56	30.34	2006-07
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
Assam Plantation Crops Development Corporation Ltd.	0.50	4	0.50	0.20	0.70	2007-08
Loans for Economic Services						
6860 Loans for Consumer Industries						
Assam Tea Corporation Limited	1.80	1	1.80	1.84	3.64	2003-04
Total	23.08	7	23.08	11.60	34.68	

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TOPICS ON WHICH NOTES ARE REQUIRED

III STATE BUDGETARY POSITION

14

- (a) List of the funds, if any, such as Chief Minister's Housing/Welfare Fund which is maintained outside the Public Account.
- (b) Are appropriations made from the Revenue Account to any of these funds? If yes, appropriations made to each of these funds with the year in which made, pattern and procedure of voting for the purpose, may be indicated. The procedure for utilization of available fund may be provided.

State Road Board Fund

1. **Creation of Assam State Road Board** - Government of Assam, under the Road Maintenance Policy, proposed a new a . procedure for maintenance of roads. The Policy envisaged the setting up of a Road Board and dedicated Road Fund to extend support to the Policy through advice on the Dedicated Road Fund. This Board was envisaged as a comprehensive, professional and multi-disciplinary body. Accordingly, The Assam State Road Board (ASRB) has been registered in 2003 as a society under Societies Registration Act XXI of 1860 and renewed up to 30.06.2013. Necessary resolutions for all the purposes are passed at general meetings as per the prescribed procedure under this Act. Accounts have been opened in the State Bank of India to deposit the maintenance fund. For expenditure, Superintending Engineers of PWD Circles, acting as Heads of PIUs are made authorized signatories, who can issue cheques on receipt of Bank Authorization letter from the Chief Engineer, (Roads) in his/her capacity as Empowered Officer of the Road Board.
2. **Objective** - The main objective of the ASRB will be the foundation for taking Road Network of Assam to its best form.
3. **Fund Flow for the ASRB** - The Board may raise funds by way of ;-
 - (a) Grant-in-aid by State Government.

- (b) Grant-in-aid by Government of India
- (c) Funds received from other Departments/Organizations
- (d) World Bank & Asian Development Bank

4. **Consolidated Accounts of the ASRB** – The Government of India has launched the Pradhan Mantri Gram Sadak Yojana (PMGSY) as a 100% centrally sponsored scheme with direct funding to the ASRB. The Government of Assam has also been providing funds to the ASRB from time to time from the Consolidated Fund of the State for implementation of various Road Construction/Maintenance programme of the State. Apart from above, some Deposit Works of other Departments such as ONGC, OIL India Ltd. have been taken up. For this purpose a few accounts were opened in the Bank to keep the accounts of each programme separately. These accounts as follows:-

Sl. No.	Name of the Programme (Fund)	Date of Opening	Funded by
1	PMGSY Programme Fund	14.01.2004	Government of India
2	PMGSY Administrative Expenses Fund	19.06.2004	Government of India
3	MPNA	19.03.2005	Government of Assam
4	Assam PWD Computerisation Project (APCP) Fund	17.03.2005	Government of Assam
5	National Games	31.03.2006	PMGSY, Programme Fund
6	Maintenance Fund (Roads)	16.08.2004	Government of Assam.
7	ASRB Deposit Fund	19.06.2014	Deposit Work of Oil India Limited
8	Maintenance Fund (Building)	13.06.2005	Deposit Work of ONGC
9	NHIA for PWD Road Maintenance	21.06.2005	National Highway Authority of India
10	PMGSY Maintenance	31.03.2005	Government of Assam
11	(a) Deposit Work of Inland Water Authority of India. (b) Assam State Road Project	07.03.2007	(a) Inland Authority of India (b) World Bank

Appropriations from the State Government's PWD Budget Head of "3054" and "5054" are done for transfer of funds to the ASRB for maintenance of roads under PMGSY and State Roads.

Assam Infrastructure Financing Authority

Assam Infrastructure Financing Authority was created as a Society vide Finance (Budget) Department's Notification No.BW.10/2008/73 dated 06/10/2009 under Societies Registration Act XXI of 1860, under the Chairmanship of Hon'ble Chief Minister for funding major and critical infrastructure projects whose project costs are Rs.50.00 crore and above and where State Government's investment is not less than Rs.15.00 crore. At present, there is corpus of Rs.900.00 crore with the society. The corpus of the fund will be augmented to Rs.3400.00 crore during 2013-14. The corpus has been built up from the revenue surplus of the State. The amount of Rs.900.00 crore have been invested in Term Deposits in various banks and interest calculated for one year term will be about Rs.40.88 crore. No amount has yet been utilized from Assam Infrastructure Financing Authority.

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TOPICS ON WHICH NOTES ARE REQUIRED

III STATE BUDGETARY POSITION.

- 15.** Has any action been taken on the recommendation of 13th Finance Commission (Para 7.127) regarding utilisation of outstanding Cash Balances before resorting to fresh borrowings.

The State's fiscal of Assam started deteriorating from 2000-01 and it continued unabated till 2004-05. During all these years revenue expenditure outstripped revenue receipts leading to unbridled increase of revenue deficit, fiscal deficit and non-plan deficit. In May 2001, the cash balance position of the State Government as on 31.03.2001 was in negative of Rs.81.90 crore. In 2000-2001 the State was on overdraft for 294 days and the State Government financial transactions were suspended by RBI for 154 days. Now the Treasuries remain open throughout the month. Since April 2005, the State Government has not resorted to any overdraft from the RBI. There has been no RBI ban on State Government payments since April 2005. After adoption of fiscal measures in compliance of recommendations of the Eleventh and Twelfth Finance Commissions, the revenue deficit and fiscal deficit were turned into surplus of Rs.1509 crore and Rs.357 crore in 2005-06. The trend of revenue surplus and fiscal surplus continued up to 2008-09. In 2009-10 the State Government could not maintain the surplus trend of revenue and fiscal position due to implementation of pay and pension revision of the employees. In 2010-11 the position improved. The Revenue deficit turned into surplus of Rs.58 crore and fiscal deficit came down to Rs.2985 crore at 1.91% of GSDP, which is well within the limit of 3% of GSDP. In 2012-13 Budget, revenue surplus is Rs.1363.98 crore and fiscal deficit is 2.99 % of GSDP, which is within the FRBM limit of 3% of GSDP. Since State finances at present are in quite comfortable position, State Government borrowed only Rs.800 crore from open markets as against the permissible limit of Rs.3509 crore during 2010-11. In view of our

comfortable financial position, State Government did not resort to any market borrowing during 2011-12. During 2012-13 State Government of Assam borrowed only Rs.300 crore from the open market as against the net market borrowing ceiling of Rs.2426 crore.

Thus, by resorting to low market borrowing, Government of Assam has been reducing its volume of debt stock. Debt-GSDP ratio of the State has come down gradually from 2006-07 to 2011-12, which is indicated in the Table below.

(Rs. in crore)							
Year	Market Loan	Institutional Loan	NSSF Loan	Central Loan	State Provident Fund	Year end total outstanding debt	Debt-GSDP Ratio (%)
2006-07	7296.53	417.74	4688.26	2775.31	3614.78	18792.62	29.17
2007-08	7841.09	511.80	4679.66	2708.44	3932.74	19673.73	27.47
2008-09	9855.85	645.26	4697.03	2639.56	4322.97	22160.67	27.95
2009-10	11261.30	690.92	4721.82	2346.38	4812.52	23832.94	25.77
2010-11	11561.34	760.05	5582.28	2238.69	5352.93	25495.28	24.46
2011-12	10906.58	841.39	6057.14	2143.48	5987.91	25936.50	22.47

It appears from the above that State Government of Assam has been implementing the recommendation of 13th Finance Commission (para 7.127) regarding utilisation of outstanding Cash Balances before resorting to fresh borrowings.

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TOPICS ON WHICH NOTES ARE REQUIRED

IV. NATURAL CALAMITIES

16

- (a) Please give a note on the major calamities, areas affected, total assistance provided (calamity-wise and area-wise), kind of assistance, source of funding (Central, State and other assistance). Kindly give details on the systems of assessing the damage (life and property) being adopted by the State.
- (b) What is the status of merger of Calamity Relief Fund (CRF) into State Disaster Response Fund (SDRF)? And transfer of existing balances from CRF to the new fund (SDRF)? A copy of the notification may be provided (Para 11.78, 11.79, 11.82 and 11.93 of 13th FC Report)
- (c) The status of setting up of District Disaster Response Fund (DDRF) as per the Disaster Management Act as recommended by the 13th Finance Commission (Para 11.96).

Apart from the regular phenomenon of floods and erosion, the State of Assam is being constantly haunted by other calamities of somewhat less frequency like earthquake, drought, cyclone storm, cloudburst, landslide etc. The recurrence of flood and erosion continues to be the burning problem of Assam. The State of Assam covers an area of 78,438 Sq. Km. and consists of two valleys Viz., the Brahmaputra Valley and the Barak Valley. By and large, both the valleys are equally prone to the hazards of floods. The Brahmaputra and the Barak are the two main rivers in Assam. They have 52 tributaries. These two rivers and their tributaries cause major problems during the monsoon in the shape of flood, bank erosion and drainage congestion. In fact, the successive waves of devastating floods almost every year leave in its trail death and devastation causing ruination of the economy, more particularly, the rural economy of the State. In Assam, the flood and erosion cause enormous damages to the standing crops, human lives, livestock, land and property and bring untold miseries to the people at large. The flood of severe intensity that had occurred in the State were in the years 1954, 1962, 1966, 1972, 1977, 1984, 1988, 1998, 2002, 2004, 2007

and 2012 though the flood of less magnitude occurs almost every year. The flood damages in Assam during the last five years are tabulated below:

TABLE :
Damages caused by floods in Assam

Year	Area affected (lakh hectares)	Crop area affected (lakh hectares)	Population affected (lakh)	Human lives lost	Cattle lost	Value of crop lost (Rs. Crore)	Total damage (Rs. in Crore)
1	2	3	4	5	6	7	8
2002-03	11.87	2.98	75.50	65	4,294	145.59	780.49
2003-04	7.01	2.13	52.75	35	108	124.74	1128.12
2004-05	2.36	5.22	12.64	497	1,18,772	374.70	NA
2007-08	15.04	6.74	108.67	134	728	NA	1444.24
2012-13	10.00	2.55	23.91	200	594	992.43	11,316.00

In addition to recurring flood and erosion problems, Assam faced drought like situation in 2005-06 due to shortage of rainfall. About 5 lakh farmers in 22 districts were badly affected by drought like situation prevailing in Assam during the year. The actual rainfall in Assam between June 1 and August 23 was only 787.50 mm against the expected average rainfall of 1172.2 mm. It is almost 33 per cent departure from normal rainfall during 2005-06. However, no major depletion in ground water was reported.

Earthquake is endemic to Assam. The entire State falls in the most seismic zone No.V in terms of seismic vulnerability. The availability of fund under current dispensation is not adequate for preparedness and mitigation of disaster.

As per award of Finance Commission, a Calamity Relief Fund (CRF)/State Disaster Response Fund (SDRF) has been constituted with 75% contribution of Central assistance and 25% contribution of State's share.

Assistance is provided from this CRF/SDRF whenever there is damage and devastation caused by floods, hailstorm, cyclone etc. Assistance for natural calamities is provided as gratuitous relief, rehabilitation grant, ex-gratia grant and observance of International Decade for National Disaster Reduction and flood damage repairing works. Total assistance provided during 2000-01, 2001-02, 2002-03, 2006-07, 2007-08 and 2012-13 to flood affected areas and implementing Departments for repairing works and others is indicated below:

(Rs. in Lakhs)

	Items	2000-01	2001-02	2002-03	2006-07	2007-08	2012-13
1	Gratuitous Relief	479.70	142.60	961.24	4631.70	9912.47	15500.00
2	Rehabilitation Grant	152.41	19.82	162.18	379.44	1726.83	3117.40
3	Ex-Gratia	1.02	0.60	3.80	19.50	29.50	67.50
4	Flood damage repairing works	9553.95	2948.84	8381.19	5486.05	26796.09	24054.94
5	Miscellaneous	1.18	0.39	0.15	241.81	23.44	
	TOTAL :	10188.26	3112.25	9508.56	10758.50	38488.33	42739.84

Occurrence of Cyclonic Storm in 2012:

During the last week of April, 2012, severe cyclonic storms occurred in different parts of Assam causing extensive damage to residential houses and public property. Some human lives were also lost in the above calamity.

The total number of persons who lost their lives in the cyclone storm is 56. In the district of Dhubri alone 40 persons died due to boat capsized near Medartary, caused by the cyclonic storms.

A statement showing damages caused by the cyclonic storms and sanction of Rehabilitation Grant to the families whose houses have been damaged in the cyclone storms is shown below:-

No. of districts affected	Total number of villages affected	Total number of families affected	Total number of houses damaged		Number of Institutions damaged	Total amount of fund sanctioned as Rehabilitation Grant
			Partially damaged	Fully damaged		
21	811	11533	11860	13108	70	Rs.1961.56 lakh

The details of funds provided from the CRF, NCCF for funding the different kinds of assistance from 2007-08 are indicated below :

(Rs. in crore)					
Year	CRF			NCCF	Total
	Central share	State Share	Total		(4+5)
1	2	3	4	5	6
2007-08	153.36	51.12	204.48	0.00	204.48
2008-09	157.97	49.53	207.50	300.00	507.50
2009-10	162.80	54.27	217.07		217.08
2010-11	237.39	26.38	263.77		263.77
2011-12	124.63	27.70	276.96		276.96
2012-13	455.00*	29.08	484.08	0.00	484.08

** This includes Rs.261.73 crore as Central share of 2012-13, Rs124.63 crore as 2nd instalment of 2011-12 and Rs.68.64 crore as advance payment of part of 1st instalment of 2013-14*

In Assam, the Revenue Department is the nodal department for relief operations of natural calamities. The other concerned departments namely, Agriculture, Education, Forest, Health, Inland Water Transport, Irrigation, Public Works, Public Health Engineering, Police, Information & Public Relations, Civil Supplies, Social Welfare, Animal Husbandry & Veterinary have been assigned particular roles and given particular jobs to perform at different stages.

The most important role has been assigned to the Deputy Commissioners and Sub-divisional officers under the overall guidance and supervision of the Divisional Commissioners. As soon as floods recede, the Deputy Commissioners and Sub- Divisional Officers collect agricultural statistics from the revenue staff and the district agricultural officers about acreage under crops actually affected by flood, damage to crops and number of cultivators involved. The Deputy Commissioner is required to make

assessment in collaboration with district officers of the concerned departments of the losses and damages in each sub-division and districts caused by floods and report to the State Government in the Revenue Department for requirement of assistance.

- (b) Consequent upon the merger of CRF with SDRF, funds under CRF have been transferred to SDRF account by the office of the Principal Accountant General, Assam. An amount of Rs.947.47 crore being closing balance of CRF as on 31/03/2010 was transferred to the new fund (SDRF). The Government of Assam issued a Notification vide No.RGR.386/2010/51 dated 27/7/2011 for framing of Guidelines for administration of the State Disaster Response Fund. The copy of Notification has been placed below. As per para 4 of the Guidelines of the said Notification, the State Disaster Response in respect of Assam, has been constituted.

GOVERNMENT OF ASSAM
REVENUE & D.M. (GENERAL) DEPARTMENT
DISPUR, GUWAHATI-6

ORDERS BY THE GOVERNOR OF ASSAM

NOTIFICATION

No. RGR 386/2010/51

Dated: 27.07.2011

In pursuance of the Guidelines on Constitution and Administration of the State Disaster Response Fund (SDRF) and National Disaster Response Fund (NDRF) issued by the Ministry of Home Affairs (DM Division), Govt. of India vide Office Memorandum No.32-3/2010-NDM-I dtd. 28.09.2010, SDRF Notification No.RGR.386/2010/22 dtd. 04.02.2011 and Finance (Bt.) Department's concurrence conveyed vide their U/O No. BB.4048/11 dtd. 19.07.2011, it is hereby notified that the following Guidelines on Constitution and Administration of State Disaster Response Fund (SDRF) have been adopted till further orders:

Guidelines on Constitution and Administration of State Disaster Response Fund (SDRF)

Introduction

1. The State Disaster Response Fund (SDRF) is a fund constituted under section 48(1) (a) of the Disaster Management Act, 2005 (53 of 2005) (hereinafter DM Act, 2005). These guidelines are being issued under Section 62 of the DM Act, 2005.

Period of Operation

2. These guidelines will be operative from financial year 2010-11 and will continue till further orders.

Calamities covered under the SDRF

3. The SDRF shall be used only for meeting the expenditure for providing immediate relief to the victims of cyclone, drought, earthquake, fire, flood, tsunami, hailstorm, landslide, avalanche, cloud burst and pest attack.

Constitution of State Disaster Response Fund

4. The State Disaster Response Fund will be constituted with the nomenclature "State Disaster Response Fund" in the Public Account under the Reserve Fund bearing interest in the Major head: 8121-General and other Reserve Fund in the accounts of the State governments concerned and would be invested as per provisions of paras 18-25 of these guidelines. The balance as on 31.03.2010 in the Calamity Relief Fund (CRF) shall be transferred to the SDRF and CRF will cease to exist. The Government of Assam shall pay interest to the SDRF at the rate applicable to overdrafts under overdraft Regulation Guidelines of the RBI. The interest will be credited on a half yearly basis. Government of Assam is hereby issue this notification establishing SDRF as per Section 48(1) (a) of the DM Act, 2005.

Contributions to the Fund

5. The amount of annual contribution to the State Disaster Response Fund of Govt. of Assam for each financial years 2010-11 to 2014-15, would be as already recommended by the 13th Finance Commission. The year wise shares of the Government of India and the Government of Assam are as per Annex 11.2 of FC-XIII Report, Vol. 2 reproduced in Attachment- I. Of the total contribution indicated, Government of India will contribute 90% for the State of Assam as a Special category State of the total yearly allocation in the form of a non-plan grant. The balance 10% will be contributed by the Government of Assam itself.
6. The share of the Government of India to the SDRF shall be paid as Grant-in-aid and accounted for in the Government of India accounts under the major head "3601-Grants-in-aid to State Government -01

Non-Plan grants-109 Grants towards contribution to State Disaster Response Fund". Accordingly, nomenclature of "109-grants towards contribution to Calamity Relief Fund" has been changed to "109-Grants towards contribution to State Disaster Response Fund". The Government of Assam shall take these as receipts in their budget and account under the Major Head "1601-Grants-in-aid from Central Government-01Non-Plan Grant-109 Grants towards contribution to State Disaster Response Fund". Accordingly, nomenclature of "109-Grants towards contribution to Calamity Relief Fund" has been changed to "109- Grants towards contribution to State Disaster Response Fund".

7. In order to enable transfer of the total amount of contribution to the SDRF (including the States' share of contribution), the Government of Assam would make suitable Budget provision on the expenditure side of their budget under the head "2245- Relief on Account of Natural Calamities-05 State Disaster Response Fund-101 Transfers to Reserve Fund and Deposit. Accounts-State Disaster Response Fund". Accordingly in Major Head 2245 in sub Major Head 05 Minor Head-101 & 901 the nomenclature "Calamity Relief Fund" has been replaced by "State Disaster Response Fund". Immediately upon receipt of Government of India's share as per Para 6 above, the Government of Assam would transfer the amount, along with its share to the Public Account head indicated in para 4 above.

Booking of Expenditure on Immediate Relief

8. The actual expenditure on relief works will be booked only under respective minor heads within Major Head: 2245 (01 for drought, 02 for floods, cyclones etc.; 05 for "State Disaster Response Fund" and 80 for General). The expenditure to be charged to the SDRF will be shown as a negative entry under 2245-05-901-deduct amount met from SDRF for relief expenditure.
9. Direct expenditure should not be made from the Public Account. Even if for some administrative reasons; expenditure on immediate relief has been met under heads of account other than MH: 2245, these should be finally booked under MD: 2245 through inter-account transfers.

Release of Central Contribution to the Fund

10. The share of the Central Government in SDRF shall be remitted to the Government of Assam in two installments in June and December

in each financial year. Likewise, the Government of Assam shall also transfer its contribution to the SDRF in two installments in June and December of the same year, provided that if the Ministry of Home Affairs, upon being satisfied that exigencies of a particular calamity so warrant, may recommend an earlier release of the Central share upto 10% of the funds due to the State in the following year. This release will be adjusted against the installments of the subsequent year.

11. The share of the Government of India to the SDRF due in a year shall be released to the Government of Assam subject to fulfillment of the following conditions:-

- (i) The first installment of central contribution to SDRF for 2010-11 will be released unconditionally. The second installment of central contribution to SDRF for 2010-11 and subsequent installments will be released on receipt on confirmation of accounting procedure as mentioned in paras 6 to 9 above and other conditions as mentioned below in paras 11(ii) to (vii). Any deviations from these accounting practices could result in withholding of further releases until the required accounting procedure is adopted or restored.
- (ii) A "State Disaster Response Fund" has been duly constituted by the Government of Assam as specified in DM Act, 2005, following the accounting procedure and manner described in paras 4 to 9 above. The creation of the SDRF duly certified by the Accountant General (A & E) of the State shall be furnished by the Government of Assam to the Ministry of Finance well before the release, say by October, 2010.
- (iii) The Government of Assam has constituted the State Executive Committee (SEC) as mentioned in para 12 below.
- (iv) The Government of Assam will furnish a certificate to the Ministry of Home Affairs and to the Ministry of Finance in the months of April and October every year indicating that the amount received earlier has been credited to the SDRF alongwith the State's share of contribution accompanied by a statement giving the up-to-date expenditure and the balance amount available in the SDRF. This statement is to be provided in the format at Attachment-II. Once Finance Accounts are available, expenditure reported for a particular year should match with the expenditure figure in Major Head: 2245 and balance in SDRF in MH: 8121. In case of any discrepancy, the figures in MH: 2245 and in MH: 8121 in Finance Accounts will be considered.

- (v) The central contribution due in December every year shall be released after the receipt in the Ministry of home Affairs and in the Ministry of Finance of an "Annual Reports on Natural Calamities" prepared by the Government of Assam on any natural calamities mentioned in para 3 above faced in the previous year, by September of every year. This Annual Report shall inter-alia, furnish details of expenditure incurred by the Government of Assam on each calamities, for each type of expenditure allowed as per the items and norms of expenditure of SDRP/ National Disaster Response Fund (NDRF) so fixed by MHA with the concurrence of Ministry of Finance. Format will be prescribed in due course.
- (vi) Whenever SDRF of the State is replenished with additional grant-in-aid from NDRF, the Government of Assam would treat this grant in the same manner as the funds in SDRF as far as transfer and accounting are concerned. However, in such cases, a specific utilization certificate will be required within three months of the financial year in which such a grant is released. Format will be prescribed in due course.
- (vii) The release of installments shall be made by Ministry of Finance subject to the above conditions being satisfied unless advised by Ministry of Home Affairs to withhold or adjust the release to the State Govt.

State Executive Committee

- 12. The State Government have constituted State Executive Committee (SEC) as per section 20 of the Disaster Management Act, 2005 vide notification as per Annx- I. Accordingly, the Chief Secretary to the Government of Assam shall be the ex-officio Chairperson of the SEC. A copy of the order in this regard shall be furnished to Ministry of Finance and Ministry of Home Affairs by October, 2010.

Functions of the State Executive Committee regarding affairs of SDRF

- 13. The Government of Assam shall entrust SEC, inter-alia, with following responsibilities:-
 - (i) SEC will decide on all matters connected with the financing of the relief expenditure of immediate nature from SDRF.
 - (ii) SEC will arrange to obtain the contributions from the concerned Governments, administer the SDRF and invest the accretions to

the SDRF in accordance with the norms approved by the Government of India from time to time. The norms of investment are indicated in paras 18-25 below.

- (iii) The SEC shall ensure that the money drawn from the SDRF is actually utilized for the purposes for which the SDRF has been set up, expenditures are only on items of expenditure and as per norms as in para 15 below; and accounting procedures in para 6 to 9 above are followed.
- (iv) The accretions to the SDRF together with the income earned on the investments of the SDRF will be used by the SEC to meet items of expenditure covered under the approved norms as in para 15 below.

Expenditure of SEC

- 14. All administrative of the SEC and miscellaneous expenses shall be borne by the Government of Assam under its normal budgetary provisions and not from the SDRF or NDRF.

Assessment of assistance under items and Norms of Expenditure

- 15. The norms for the amounts to be incurred on each approved item of expenditure will be fixed by the Ministry of Home Affairs with the concurrence of Ministry of Finance, as amended from time to time. In case the State Government exceeds the amount prescribed, the excess expenditure should be borne on the budget of the State Government and not be charged to SDRF or NDRF.
- 16. The SEC will assess the requirements of assistance from the SDRF for financing relief expenditure. The provision for expenditure on relief will be made in the budget of the State Government as mentioned in para 7 above. The extent of relief expenditure to be financed from the SDRF as authorized by the SEC shall be withdrawn from the SDRF after liquidation of the investment holdings in the manner described in para 26-27 below.
- 17. The provision for disaster preparedness, restoration, reconstruction and mitigation should not be a part of SDRF or NDRF. Such expenditure is needed to be built into the State Plan Funds.

Pattern of Investment from the Fund

- 18. On receipt of the amounts of contributions from the Government of India and/or the State Government, the SEC would take action on investment of funds as per the norms prescribed in para 20 of the

Guidelines. The investment of the funds shall be carried out by the branch of the Reserve Bank of India (having Banking Department) at the headquarters of the State, or a Bank designated by the RBI.

19. The accretions to the SDRF together with the income earned on the investment of the SDRF shall, till contrary instructions are issued by Government of India be invested in one or more of the following instruments.

- (a) Central Government dated Securities;
- (b) Auctioned Treasury Bills; and
- (c) Interest earning deposits and certificates of deposits with Schedules Commercial Banks.

Account of Investment Transaction

20. The SEC will, from time to time, issue instructions to the concerned local bankers indicated para 19. Banks will immediately arrange to make the necessary investment locally or through their branched/ correspondent banks/RBI at Mumbai or other metropolitan centres. The banks would scroll the Government the debit on account of the investment and other incidental charges like brokerage, commission, etc. in the usual course. However, in order to ensure that the investment transactions of the SDRF do not get mixed up with other transactions these may be indicated distinctly in separate scrolls.

21. On receipt of the scrolls the investment transactions would be accounted for under the head "8121- General and Other Reserve Fund-'State Disaster Response Fund". The incidental charges like brokerage, commission etc. shall be accounted for as a charge on the SDRF.

22. The bank will arrange to collect interest on these securities/bonds and credit the same to the account of the Government on the due date. These receipts shall form a part of the receipts of the SDRF and would be accounted for as such. Further, these would require to be invested by the SEC as in the case of the contributions by the Government, i.e. in accordance with the investment norms prescribed in para 20 above. On maturity of the securities, the proceeds will be collected and credited to the account of the Government or reinvested on the basis of instructions received from the SEC as in the case of the debit scrolls the banks shall use separate scrolls for the receipts.

23. On receipt of instructions from the SEC, the concerned bank will

arrange to sell the securities at the ruling price through its branches/correspondent banks/RBI at Mumbai or any other metropolitan Centre and credit the amount realized, less incidental charges, to the account of the Government.

24. The receipts on account of Maturity or sale of the securities would be credited the "State Disaster Response Fund". The incidental charges on sale may be charged to the SDRF.

25. The auctioned Treasury Bills may be purchased by the bank either at the Treasury Bill auctions on the basis of a non-competitive bid or in the market.

Encashment of Securities

26. To meet liability on account of the claims sanctioned for relief, the SEC will first dispose of its holdings of auctioned Treasury Bills to the extent required, the oldest lot of bills being sold first and so on. If the amount obtained by the sale of sanctioned Treasury Bills is not sufficient to meet the liability towards relief sanctioned, the SEC may encash the deposits with the local branches of the scheduled commercial banks. The Central Government dated securities may be sold only if the amount realized by the sale of treasury bills and encashment of the deposits is not adequate.

27. The concerned State Government will pay to the RBI/banks a commission at the rate determined by RBI in consultation with the concerned State Government. These charges shall also be borne by the SDRF as in the case of the charges indicated in para 27. The loss or gain on the sale of securities shall also be taken to the account of the SDRF.

Monitoring by the Ministry of Home Affairs

28. The Ministry of Home Affairs is the nodal Ministry for overseeing the operation of SDRF, and shall monitor compliance with the prescribed processes. MHA may issue directions/instructions under DM Act.

Unspent Balance in the SDRF

29. Government of India will communicate the modalities for handling any balances available at the end of 2014-15 in the State's SDRF.

Accounts and Audit

30. The accounts of the SDRF (approved calamity wise) and the investment shall be maintained by the Accountant General in charge of accounts of the State in the normal course. Disclosure about the position of the opening balance, receipts, expenditure and closing balance in respect of SDRF; will be made in the Finance accounts, as a separate appendix/line. The SEC will, however, maintain subsidiary accounts (calamity-wise) in such manner and details as may be considered necessary by the State Government in consultation with Accountant General.
31. Comptroller and Auditor General of India would cause audit of SDRF conducted every year in conformity with approved items & norms in terms of the purposes of the. SDRF Guidelines: The State Government shall furnish a copy of the audit report of the Comptroller and Auditor General of India in respect of SDRF to the Ministry of Finance and Ministry of Home Affairs.

Saving

32. The ministry of Home Affairs with the concurrence of Ministry of Finance, shall alter/ modify instructions as may be considered necessary from time to time. Further, in case of any difficulty in the operation of any provision of this instructions, the Central Government, if satisfied, may modify the provisions or by amending the DM Act

Attachment- II

PROFORMA

- (A) Statement of earlier released amounts to the Calamity Relief Fund (CRF)/State Disaster Response Fund (SDRF).

1. Opening balance as on 01.04.20.....:
2. Centre share including advance release credited to CRF/SDRF:
3. Corresponding share of State:
4. Corresponding share of State credited to CRF/SDRF:
5. Amount received under NDRF/NCCF:
6. Expenditure as on 30th September.....:
7. Expenditure as on 31st March 20.....:
8. Amount transferred to investment account:
9. Amount received from investment account:
10. Closing balance (1+2+4+5+9) – (7+8): 31st March/30th September

- (B) 1. Opening balance: 1st April/1st October
- 1.1 Total investment made out of SDRF as on 31st March 201.....
2. Receipt during the current financial year.....
- (i) Centre's share:
- (ii) State's share:
- (iii) Assistance under NCCF/NDRF:
- (iv) Interest earned (including investment made out of SDRF/CRF):
- (v) Others:
- (vi) Arrears of Centre's/State's share if any to be credited to CRF/SDRF:
- (vii) Total (i) to (vi):
- (viii) Of which amounts credited to SDRF:
3. Total amount available in the SDRF {1+2(viii)}:
4. Total expenditure incurred in conformity with items & norms of SDRF during the year out of the fund:
- (i) As on 31st March, 201.....:
- (ii) As on 30th September, 201.....:
5. Balance available in the Fund (3-4):..... 31st March/30th September:

(C) Submission of Annual Report on "Natural Calamities"

- (v) Whether "Annual Report on Natural Calamities" for the previous year Has been sent to Ministry of Home Affairs (Yes/No):
- (vi) If yes, date on which sent:.....

Sd/-
(V.K. Pipersenia, IAS)
Principal Secretary to the Government of Assam
Revenue & D.M. Department

- (c) District Disaster Response Fund has not been set up.

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TOPICS ON WHICH NOTES ARE REQUIRED

IV. NATURAL CALAMITIES

17. Please give a note indicating the views of the State Govt. on the specific issues in the TORs related to natural calamities/disaster management and funds constituted (SDRF and DDRF) on the recommendations of the 13th Finance Commission.

Assam is one of the most disaster prone States in India. The State is affected by almost every type of natural disaster taking heavy toll of life and causing enormous damages to dwelling houses and other basic infrastructure. The climate change and its effect have further compounded the problems of natural disaster. Assam is perennially plagued by the phenomenon of recurrent floods and river bank erosion. While flood in Assam is a major problem, it is only recently that river bank erosion has posed serious problems. The extent of this problem can be gauged from the fact that in 1910s, the river Brahmaputra had an average of width of 6 Kms., in 1960s, its average width became 7.5 Kms. While now the average width is about 9 Kms.

It is this erosion that is systematically destroying the old system of embankments, which initially provided relief from annual floods. However, as per SDRF guidelines, 'erosion' has not been included as a natural calamity, due to which the families affected by river erosion have been deprived from getting rehabilitation grant under SDRF. Taking into consideration the seriousness of the problem of 'erosion' as mentioned above, the 14th Finance Commission should recommend inclusion of 'erosion' as a natural calamity under SDRF.

Further, Assam being in the monsoon region, frequent lightening occurs during the rainy season causing death and injury to human lives and cattle. However, as 'lightening' is not included as a natural calamity under SDRF guidelines, therefore, the families of the deceased persons and the

persons injured due to lightening are also deprived of financial assistance under SDRF norms. As such, the 14th Finance Commission should also recommend inclusion of lightening as a natural calamity under SDRF.

Enhancement of the percentage of expenditure on equipments

At present, the existing quantum of expenditure permitted on the purchase of equipments from the allocation of the State under SDRF is 5%. This needs to be enhanced in order to enable the State Government to be adequately prepared to undertake relief and rescue operations during catastrophic disasters.

Successive Finance Commissions have been seized with the issue of financing disaster management by the States. The 2nd Finance Commission innovated the concept of Margin Money as a separate fund for meeting expenses on natural calamities. This system continued till 8th Finance Commission.

The 9th Finance Commission (1990-95) constituted the Calamity Relief Fund (CRF) to be contributed by the Central and the State Government on 75:25 basis as non-plan grant. The quantum of fund to be allocated to the States was determined with reference to the actual expenses on relief incurred during the previous decade. The 10th Finance Commission retained the CRF scheme with minor modifications. The 10th Finance Commission constituted also the National Fund for Calamity Relief (NFCR) to deal with catastrophic disasters, which was substituted by National Calamity Contingency Fund (NCCF) by the 11th Finance Commission. Subsequently, the NCCF has been substituted by the National Disaster Response Fund (NDRF) and the Calamity Relief Fund has been substituted by the State Disaster Response Fund (SDRF) by the 13th Finance Commission.

Paradigm Shift in Disaster Management

The Disaster Management Act, 2005 has ushered in a complete shift in disaster management in India. Not only has disaster been defined to

include all calamities, natural and manmade, the scope of disaster management itself has changed from disaster relief to holistic management of disasters which includes prevention, mitigation, preparedness and reconstruction. The Act has also created Disaster Management Authorities at national, state and district level defining their specific responsibilities and further laid down the principles for administration of the National Disaster Response Fund and State Response Fund and also creation of Disaster Mitigation Fund, at all these three levels.

Keeping these changes in view, the 14th Finance Commission may specifically review the present arrangements as regards financing of Disaster Management with reference to National Disaster Response Fund and the State Disaster Response Fund and the other funds envisaged in the Disaster Management Act, 2005 and make appropriate recommendations thereon. As mentioned earlier, Assam suffers from both natural and manmade calamities. Though occurrence of floods is recurrent problem in Assam, in particular years such as 1998, 2004 and 2008, the floods were of high magnitude causing massive devastation in the State. Therefore, adequate attention is to be paid to the holistic management of such disasters i.e. prevention, mitigation, preparedness and reconstruction, for which sufficient funds should be earmarked to enable the State Government to undertake the entire gamut of activities required for disaster management in the wake of occurrence of natural calamities of high magnitude as mentioned above.

Manmade Calamities.

Under the existing system, for manmade calamities like extremist violence, State Government, out of its own resources, provides funds for relief and rehabilitation of affected people. The allocation for this purpose in the last 5 years was as follows :

Financial Year	Budget Allocation (Rs in lakh)
2009-10	4002.00
2010-11	4202.36
2011-12	4244.60
2012-13	5086.96
2013-14	5502.54

Budget allocation for this purpose will have to be suitably augmented by the 14th Finance Commission to meet, in particular, the requirement of prevention and mitigation of manmade calamities.

In this connection, mention may be made that over one lakh people rendered homeless in the ethnic violence in 1993, 1996 and 1998 in erstwhile Kokrajhar District (during Bodo movement) are yet to be rehabilitated. They are being provided gratuitous relief and other amenities for more than last ten years. In 2012 there was also ethnic violence, which rendered more than one lakh people homeless. A huge amount of money will be required to provide land, homestead and employment opportunities to these people. 13th Finance Commission may consider such problems occurring frequently in the State while considering the award for disaster management of manmade calamities.

Natural Calamities.

For dealing with the requirement of relief and rehabilitation arising from natural calamities, recourse is taken to the Calamity Relief Fund/State Disaster Response Fund. The allocation to this Fund in the last five years is given below :

Year	Budget Allocation (Rs. in lakh)
2009-10	217.07
2010-11	263.77
2011-12	276.96
2012-13	290.81
2013-14	305.35

Needless to say that the funds provided under CRF/SDRF have been extremely inadequate to meet the requirements for reconstruction and restoration of damaged infrastructures after the natural calamities, particularly floods. The relief and rehabilitation provided to the affected people has also been at a very low scale as per SDRF guidelines. Further, the provision for prevention, mitigation, preparedness and reconstruction after natural calamities is very inadequate. Therefore, there is need for substantial increase in the provision of fund for the purposes mentioned above. Further, the SDRF is required to be funded by the Central Government and the State Government on the basis of 90:10. The expenditure incurred in managing the visit of different teams of Central Government for assessment and other dignitaries require large expenditure. The expenditure incurred in managing the visit of different teams of Central Government for assessment and other dignitaries require large expenditure. Hence, at least 2 per cent of the entire CRF corpus may be allowed to be utilized for administrative expenses for strengthening of infrastructures at the State, District and Sub-Divisional headquarters.

Disaster Mitigation Fund

The Disaster Management Act, 2005 provides for constitution of a Disaster Mitigation Fund at national, state and district level.

In spite of the fact that the 13th Finance Commission had recommended creation of the State Disaster Mitigation Fund, no decision in this regard has been taken so far by the Government of India. The 14th Finance Commission may again recommend the creation of the State Disaster Mitigation Fund to enable the State Government to deal with all aspects of the disaster management. For this purpose at least Rs.1000 crore per annum will be required in the State Disaster Mitigation Fund taking the total requirement during the award period of 14th Finance Commission to be Rs.5000 crore. This amount will be distributed to various District Disaster Mitigation Funds as per need.

State Disaster Response Fund

The allocation of the State Disaster Response Fund should be enhanced from the present allocation to Rs.600 crore per annum taking the total requirement during the award period of 14th Finance Commission to be Rs.3000 crore, so that the State Government will be in a position to meet the requirement of fund to tackle relief and rehabilitation problems arising out of recurrent floods and other natural calamities.

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V. STATE PLAN

18. Please explain the practice followed by the state government in regard to maintenance provisions in respect of completed plan schemes - whether expenditure on the running/maintenance of all plan schemes completed during the course of a Plan period continues to be charged to the Plan till the end of a particular plan period or these are transferred to the non-plan budget as and when completed. Is the same practice followed for all schemes, including capital schemes like buildings, roads, irrigations works, etc?

1. The expenditure on running/maintenance of all plan schemes of a revenue nature other than capital schemes like roads, buildings etc. completed during a particular period continues to be charged to the plan till the terminal year of the plan period. Usually, at the expiry of every five-year plan, a percentage of the completed plan schemes are transferred to non-plan subject to availability of fund recommended by the successive Finance Commission.

In the assessment of non-plan revenue expenditure of States, the Ninth Finance Commission did not provide for committed liability of Seventh Plan schemes. The Planning Commission, in pursuance to the recommendation of the Rangarajan Committee, allowed all plan schemes to continue under plan till 1996-97. The Tenth Finance Commission, however, recommended an amount of Rs.286.64 crores as committed liability of the plan schemes completed up to 1994-95 for provision of the amount in the non-plan Budget for 1997-98. But due to resource constraint of the State, Planning Commission reviewed their earlier decision and allowed completed plan schemes to continue under plan till 2001-02. Eleventh Finance Commission did not provide any fund for committed liabilities of plan schemes to non-plan revenue account to Special Category States on the assumption that these liabilities would continue under plan. The Twelfth Finance Commission recommended 30% of plan revenue expenditure of 2006-07 as transfer to non-plan expenditure in 2007-08 for general category States and 10% for Special Category States. The Twelfth Finance Commission recommended lower proportion for Special Category States on

the assumption that Planning Commission would continue to allow them to divert 20 percent of Normal Central Assistance (NCA) of Annual State Plan for meeting non-plan expenditure. Thereafter, the level of committed liabilities estimated for 2007-08 increased at an annual rate of 7.5 percent in the remaining two years of the award period i.e. 2008-09 and 2009-10 of the Twelfth Finance Commission. Thus, the Twelfth Finance Commission provided total amount of Rs.1111.91 crore for Assam for transfer of committed liabilities of plan schemes to non-plan revenue account, earmarking Rs.344.18 crore for 2007-08, Rs.369.99 crore for 2008-09 and Rs.397.74 crore for 2009-10. Since the transfer of plan schemes to the non-plan side is normally expected to take place at the beginning of a five year plan period, the Twelfth Finance Commission had considered this aspect in their assessment of non-plan revenue gap from 2007-08 based on the revenue component of 2006-07 annual plan. For working out the revenue component of 2006-07 annual plan, the Twelfth Finance Commission had adopted a 5 per cent annual growth on the plan revenue expenditure of 2004-05 (BE). Having worked out the plan revenue expenditure in 2006-07, Twelfth Finance Commission had recommended 10 per cent of the same as transfer to non-plan revenue account in 2007-08 and projected thereafter at an annual growth rate of 7.5 per cent for the remaining two years.

In the wake of a much faster growth in State Annual Plan outlays during the period under consideration, the assumption of 5 per cent annual growth in plan revenue component by Twelfth Finance Commission seemed to be rather conservative and hence the recommended committed liabilities of plan schemes was unduly low. This is more so because in case of Assam, no normalization of plan schemes had virtually taken place from Seventh Plan onwards. And it had, in effect, reduced the development content of plan outlays to an abysmally low level.

In order to rectify this anomalous situation, Government of Assam has stated transferring plan posts to non-plan revenue account from 2002-03 onwards. By and large, this has restored the development content of plan

outlays by reducing the existing preponderance of salary burden. Nonetheless, due to resource crunch, the non-wage related committed liabilities of plan schemes are still borne under the plan itself. The plan posts so far transferred to non-plan posts with financial implication thereof are indicated in the following table :

Year	No. of plan posts transferred	Financial implication (Rs. in Crore)
2002-03	16501	181.50
2003-04	33538	301.38
2004-05	14226	121.69
2005-06	19421	173.57
2006-07	3287	40.99
2007-08	510	4.23
Total	87483	823.36

The Twelfth Finance Commission under assessed the non-plan revenue expenditure of Assam. As such, the amount recommended by the Commission for transfer of committed liabilities of plan schemes to non-plan proved to be inadequate and did not serve any purpose as compared to the actual expenditure incurred by the Government of Assam. The pre-devolution non-plan revenue deficit as assessed by the Twelfth Finance Commission vis-à-vis actual non-plan revenue deficit of the State Government are shown below.

(Rs. in Crore)

Year	Pre-Devolution Non-Plan Revenue Deficit as assessed by 12 th Finance Commission			Actual Position of Pre-Devolution Non-Plan Revenue Deficit			Difference (7-4)
1	2	3	4	5	6	7	8
	Receipts	Expenditure	Deficit	Receipts	Expenditure	Deficit	
2005-06	4302.75	7566.60	3263.86	4691.49	8407.29	3715.80	451.94
2006-07	4824.73	8181.67	3356.94	5342.59	9794.03	4451.44	1094.50
2007-08	5410.35	9140.61	3730.26	5768.12	10676.78	4700.34	970.08
2008-09	6068.28	9862.82	3794.54	6643.91	11132.68	4488.77	694.23
2009-10	6808.44	10646.81	3838.73	8222.89	17063.29	8840.40	5001.67

The Thirteenth Finance Commission also recommended 30% of plan revenue expenditure of 2011-12 as transfer to non-plan expenditure in

2012-13 for general category States and for Special Category States. Thereafter, the level of committed liabilities estimated for 2012-13 will increase at an annual rate of 5 percent in the remaining two years of the award period i.e. 2013-14 and 2014-15 of the Thirteenth Finance Commission. Thus, the Thirteenth Finance Commission provided total amount of Rs.6524.51 crore for Assam for transfer of committed liabilities of plan schemes to non-plan revenue account, earmarking Rs.2069.63 crore for 2012-13, Rs.2173.11 crore for 2013-14 and Rs.2281.77 crore for 2014-15. Since the transfer of plan schemes to the non-plan side is normally expected to take place at the beginning of a five year plan period, the Thirteenth Finance Commission had considered this aspect in their assessment of non-plan revenue gap from 2012-13 based on the revenue component of 2011-12 annual plan. The Thirteenth Finance Commission recommended discontinuation of practice of diversion of 20 per cent of plan assistance to meet non-plan needs of Special Category States so as to leave these States with adequate plan expenditure.

The Thirteenth Finance Commission also underestimated the non-plan revenue expenditure of Assam. As such, the amount recommended by the Commission for transfer of committed liabilities of plan schemes to non-plan also proved to be inadequate and did not serve any purpose as compared to the actual expenditure incurred by the Government of Assam. The pre-devolution non-plan revenue deficit as assessed by the Thirteenth Finance Commission for the first two years i.e. 2010-11 and 2011-12 vis-à-vis actual non-plan revenue deficit of the State Government are shown below.

(Rs. in Crore)

Year	Pre-Devolution Non-Plan Revenue Deficit as assessed by 13 th Finance Commission			Actual Position of Pre-Devolution Non-Plan Revenue Deficit			Difference (7-4)
1	2	3	4	5	6	7	8
	Receipts	Expenditure	Deficit	Receipts	Expenditure	Deficit	
2010-11	7439.95	14589.43	7149.48	8662.41	17895.86	9233.45	2083.97
2011-12	8302.00	15513.07	7211.07	10734.06	20040.79	9306.73	2095.66

2. The maintenance expenditure in regard to capital assets like roads, buildings, irrigation and flood control is transferred to non-plan as and when the schemes are completed irrespective of completion of a particular plan period. Provision for maintenance of capital assets is made as per recommendation of the successive Finance Commission.

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V. STATE PLAN

- 19 Please give a note on important social security schemes introduced by the State Government (other than or in addition to Central Schemes) - rate, coverage and since when introduced with changes in pattern, rates and coverage from time to time, annual expenditure (Plan and Non-Plan separately) incurred on each since 2007-08.

The following social security schemes are being implemented in the State. The details of the schemes are stated below:

1. Old Age Pension Scheme

The scheme was first introduced in the State with effect from 15th August, 1983 as per recommendation of 7th (Seventh) Finance commission. Under this Scheme, the male person at the age of 65 years and above and the female person at the age of 60 years and above are considered for old age pension. In case of physically handicapped person, relaxation of 10 years are allowed for old age pension. But from 2010-11 the age limit has been lowered to 60 years. Initially the rate of pension was Rs. 60 per month. This has been enhanced to Rs. 100 per month with effect from 1.4.1990. The total number of beneficiaries under this scheme has been 43,500 since 1996-97. The Old Age Pension Scheme has been brought under the National Social Assistance Programme of ACA under Annual State Plan since 2003-04. The Scheme has been transferred from the Social Welfare Department to Panchayat & Rural Development Department of the State Government with effect from 2002-03. The rate of old age pension has been enhanced to Rs.250 per month with State's contribution of Rs.50 per person per month and Centre's contribution of Rs.200 per person per month with effect from 1st April 2007. The year wise expenditure for National Old Age Pension Scheme from 2007-08 is given below:

Year	No. of beneficiaries	Expenditure (Rs. in Crore) (State Plan)
2007-08	628949	190.11
2008-09	628949	160.48
2009-10	629949	183.87
2010-11	629949	131.18
2011-12	598965	188.76

2. Health Care for the Aged Persons

The State Government has introduced the scheme through Social Welfare Department in the year 2004-05 with a view to giving solace to old aged persons above 65 years for their health care. A one-time grant of Rs.700/- is given to eligible old aged persons. The assistance has been raised from Rs.700/- to Rs.1000/- per annum from the year 2012-13. The annual financial implication of this scheme under the state plan to cover 84,000 persons including administrative charge is above Rs.6.00 crore. The year-wise expenditure from 2007-08 is indicated below:

Year	Expenditure (Rs. in lakh) (Plan Revenue Account)
2007-08	600.00
2008-09	500.00
2009-10	400.00
2010-11	600.00
2011-12	400.00
2012-13	400.00

3. Mukhya Mantrir Jibon Jyoti Bima Achoni

Government of Assam has introduced Mukhya Mantrir Jibon Jyoti Bima Achoni through Social Welfare Department with effect from 25th August 2006. This is a combined Health and Personal Accident Insurance Scheme for all the citizens of the State of Assam, whose names appear on the electoral list as in force. The persons, whose annual gross income before tax exceeding Rs.2 lakh shall not be entitled to the benefit of health and accident coverage.

The objective of the schemes is to provide medical expenses upto a maximum of Rs.25,000/- under the health insurance scheme for the treatment of certain specified terminal diseases. The scheme also provides compensation upto a maximum of Rs.50,000/- in case of accidental death and reduced amount as per the gravity of the accidental injury. The medical expenses for treatment of diseases under the scheme have also been

extended to the wife/husband/son/daughter. This is a premium free insurance scheme. The scheme is under state plan. The year-wise budget provision is indicated below:

Year	Expenditure (Rs. in lakh) (Plan Revenue Account)
2007-08	500.00
2008-09	600.00
2009-10	600.00
2010-11	1100.00
2011-12	500.00
2012-13	550.00

4. Mukhya Mantrir Mahila Samridhi Achari

The scheme was introduced in the financial year of 2008-09 with the given objective of empowering the women socially and economically by training them up in weaving through Self Help Groups.

Year	Expenditure (Rs. in lakh) (Plan Revenue Account)
2008-09	500.00
2009-10	500.00
2010-11	500.00
2011-12	855.55
2012-13	385.00

5. Scheme for Protection of Women from Domestic Violence

The scheme for Protection of Women from Domestic Violence Act, 2005 is meant for protection of women from domestic violence. This scheme is being implemented since 2008-09. All the District Social Welfare Officers have been declared as Protection Officers under the scheme for Protection of Women from Domestic Violence Act, 2005. 54 Nos. of NGOs in the State of Assam have been registered as Service Provider under this Act.

Year	Expenditure (Rs. in lakh) (Plan Revenue Account)
2009-10	84.00
2010-11	76.50
2011-12	50.00
2012-13	54.00

5. Unemployment Allowances to Disabled Persons and Allowances to Family with Disabled Children:

The scheme was introduced in 2010-11. The scheme provides unemployment allowances to persons with disability who has registered their names in the special Employment Exchange in the District @ Rs.500/- per month and allowance to family with disabled children with 100% degree of disability @ Rs.500/- per month.

Year	Expenditure (Rs. in lakh) (Plan Revenue Account)
2010-11	15.00
2011-12	160.00
2012-13	396.00

6. Social Security against alcoholism and drug abuse:

As a measure to provide social security against alcoholism and drug abuse, State Government provides grant-in-aid to State Anti Drugs and Prohibition Council. State Anti Drug & Prohibition Council (earlier it was State Prohibition Council) is functioning with the financial assistance of the Government of Assam since 1974 in creating awareness against the menace of Liquor, Bhang, Opium and other narcotic drug and psychotropic substances. The main objective of the Council is to enlighten the masses about the harmful effect of intoxicating drinks and drugs and to take such measures as may be required to prevent drug abuse and to empower the youth, women and for that matter, the entire population for better quality of life.

To build up public opinion against alcohol and drug abuse, the Council has been publishing booklets, leaflets, posters, calenders etc. in different

languages. The Council has been publishing a bi-monthly magazine “Puberun” (earlier it was “Janakalyan”) since 1976. Public meetings, seminars, Group discussions, Essay, Short story and poetry writing competition have been organized among all section of people all over Assam. The Council has also been exhibiting educative film shows specially in rural and tea garden areas as a part of awareness programme. Year-wise expenditure on the awareness works of the Council are indicated below:

Year	(Rs. in lakh)	
	Annual Expenditure	
	Plan	Non-Plan
2007-08	20	31.97
2008-09	20	37.21
2009-10	20	33.48
2010-11	20	41.83
2011-12	20	34.16

7. Assam Bikash Yojana is an important social security scheme aiming to provide socio-economic, educational as well as ensuring better health care to the people in general and economically weaker section of the society in particular.

Majoni

The scheme is effective from 1st February 2009. The scheme aims to ensure that a girl child from an economically weaker section can pursue higher education on attainment of her 18 years. For this purpose, a sum of Rs.5000/- (Rupees five thousand) only is kept in the name of the girl child as fixed deposit. The girl alone is entitled to draw this money attaining 18 years. The scheme is restricted to two girl children born in a family thereby ensuring by and large, compliance of two children norms as envisaged in the National Population Policy. The scheme also, in a way, encourage gender equality.

Physical and financial progress

(Rs. in lakh)			
Financial Year	Fund released by State Government	Total Expenditure	No. of Fixed Deposit issued
2008-09	2500.00	0	0
2009-10	4500.00	2332.75	41753
2010-11	4000.00	3823.90	69547
2011-12	4100.00	3740.15	69313
2012-13	4500.00	2610.30	49891

Mamoni

The Scheme is effective from 1st March 2009. In order to motivate the pregnant woman to take recourse to Ante Natal Checkup (ANC), the Government of India has launched a number of schemes. However, Mamoni attracts the pregnant woman to go for ANC for the simple reason that it provides Rs.1000/- to a pregnant woman who has done three or more ANC. This scheme, therefore, in addition to providing nutritional support encourages a Pregnant woman to take benefits of Ante Natal Checkups/Post Natal Checkups

Physical and financial progress

(Rs. in lakh)			
Financial Year	Fund released by State Government	Total Expenditure	No. Pregnant Women received for 3 or more ANC
2008-09	916.00	0	0
2009-10	3939.00	4150.17	415017
2010-11	3900.00	5083.46	508346
2011-12	4225.00	5332.54	533254
2012-13	4000.00	3801.54	745451

Morom

The Morom Scheme is effective from 1st May 2010. The Morom Scheme is aimed at compensating the wage loss during the period of hospitalization for the wage earners and for meeting the diet requirement and post hospitalization care of the patient. The benefit of the Morom Scheme would be admissible only to the indoor patients of the Government Health

Institutions. The payment of the benefit would be made by the Accounts Manager of the concerned Health Institution after verification of the admission and discharge record. However, if the patient is very poor, the Accounts Manager may, in exceptional case, make payment before the time of discharge and all such payments will be made only on day-to-day basis. The benefit would not be admissible to any delivery cases that are entitled for JSY benefit.

Physical and financial progress

(Rs in lakh)			
Financial Year	Fund released by State Government	Total Expenditure	No. Patients
2010-11	2100.00	389.73	261856
2011-12	1000.00	528.21	322936
2012-13	1000.00	409.46	181296

Congenital Heart Disease

With a view to providing financial relief to the economically weaker section of the society and to provide quality medical service, the scheme for children with Congenital Heart Disease has been introduced with effect from 1st July, 2010. Government of Assam bears the expenses of surgery for children born to permanent residents of Assam who have been recommended surgery for congenital heart disease. Government also bears the air fare of the child from Guwahati and one guardian to and from the designated referral hospital, besides providing adequate accommodation facility in or, close to the hospital for the guardian during the hospitalization period of the child.

Eligibility

1. The Scheme is effective from 1st July, 2010.
2. Children between the age 0-14 years who have been certified by the HOD Pediatric Surgery, Guwahati Medical College Hospital as requiring cardiac surgery.
3. The guardian must be a permanent resident of Assam and income should not exceed Rs.6.00 lakh per annum.

Physical and financial progress

(Rs. in lakh)			
Financial Year	Fund released by State Government	Total Expenditure	No. of beneficiaries
2009-10	150.00	0	0
2010-11	200.00	349.13	364
2011-12	800.00	485.89	436
2012-13	600.00	579.24	371

Sushrusha

Patients certified by the Nodal Officer as having undergone Kidney Transplantation, are given one time financial assistance of Rs.1 (one) lakh. Post kidney transplantation involves huge financial stress on the family of patient. The scheme aims to reduce the financial burden.

Eligibility

1. The Scheme will cover cases where operation is done on or after 1st April, 2010.
2. The patients certified by the Nodal Officer as having undergone kidney transplantation.
3. Any person who is resident of Assam and whose own income or whose guardian's income does not exceed Rs.3 (three) lakh per year shall be eligible for the benefit under the Scheme.
 - (a) Government servants, public sector employees and employees who are entitled to medical reimbursement from their employer shall not be entitled for the benefit under this scheme.
 - (b) Expenditure incurred on or before 01/04/2010 shall not be reimbursed in any case.

Physical and financial progress

(Rs in lakh)			
Financial Year	Fund released by State Government	Total Expenditure	No. of beneficiaries
2009-10	100.00	0	0
2010-11	0	70.25	44
2011-12	100.00	83.00	73
2012-13	100.00	60.00	61

8. Pension to Freedom Fighters :

Freedom fighters pension scheme was first introduced in 1959 as per provision under Swantantra Sainik Relief Rules, 1988 with a pensionary benefit of Rs.20 p.m. The rate of pension has subsequently been enhanced at various stages as below:

Rs. 200/- to Rs. 300/- p.m. w.e.f. 01.01.1988

Rs. 300/- to Rs. 500/- p.m. w.e.f. 01.08.1989

Rs. 500/- to Rs. 750/- p.m. w.e.f. 01.08.1993

Rs. 750/- to Rs. 1500/- p.m. w.e.f. 01.11.1997

Rs.1500/- to Rs.2000/- p.m. w.e.f. 01.09. 2003

Rs.2000/- to Rs.2500/- p.m. w.e.f. 01.04.2005

Rs.2500/- to Rs.3000/- p.m. w.e.f. 01.04.2007

Rs.3000/- to Rs.5000/- p.m. w.e.f. 01.04.2010

Rs.5000/- to Rs.8000/- p.m. w.e.f. 01.03.2011

The pension is transferable to the widow/ unmarried daughter of a deceased freedom fighter. Besides, the following benefits are also offered under this scheme:

- (i) Reservation of 2(two) seats for sons/daughters/grandsons/grand daughters in each of the Engineering College, Medical Colleges, Veterinary and Agriculture Colleges and in the Technical Institutions of the State.
- (ii) Free medical facilities to the ailing freedom fighters in the medical institutions of the State. Financial assistance up to Rs. 10,000/- (Rupees ten thousand) is also offered to the ailing freedom fighters for treatment outside the State.

Number of beneficiaries under the scheme with expenditure incurred from 2007-08 are given below:

Year	No. of beneficiaries	Expenditure Incurred (Non-Plan)Rs. in lakhs.
2007-08	3388	753.09
2008-09	3388	1344.61
2009-10	3388	1636.55
2010-11	3388	1628.73
2011-12	3388	2429.70
2012-13	3388	3186.33

9. Artist Pension Scheme:

The scheme was introduced under the “Assam Award of Pension to Artists and Special Pension to their families Rules, 1987” and the scheme came into effect in the same year. Under this scheme, pension / special pension is granted to any permanent resident of the State who has made outstanding contribution in the field of art and music and to the family of such an Artist living in indigent conditions as a token of recognition of his / her outstanding works. Prior to 1990-91, the rate of this pension was Rs.600.00 p.m. and it has been enhanced to Rs.1000.00 p.m. with effect from August, 1990. After that the rate of pension has been increased to Rs. 1500/- p. m. with effect from 15-8-1999. The pension rate has again been enhanced from Rs.2000/- to Rs.4000/- from 2011-12. The rate of family pension to the Artist has been granted @ Rs 750/- p. m. with effect from 15-8-1999. So far about 421 Artists and 81 Nos. of family pensioners to the Artists have been covered upto 2002-03 under this scheme.

The expenditure shown below is the expenditure covered from 2007-08.

Year	No. of Pensioner covered		Expenditure (Non-Plan) (Rs. in lakh)
	Artist pension	Family Pension	Artist Pension
2007-08	421	81	48.79
2008-09			90.53
2009-10			100.97
2011-12			136.48

10. Literary Pension Scheme

The Assam Literary Award and Pension Rules, 1974 came into force with effect from 26th January 1973. Under this Rule, pension is offered to any permanent resident of the State who has made outstanding contribution in the field of Art and Letters and has thereby raised stature of the State in the estimation of the country as a token of recognition of his outstanding literary works. Initially, the rate of this pension was Rs. 400 p.m. and was raised to Rs. 600 p.m. subsequently. In 1990, this pension was enhanced to Rs. 1000 p.m. and again it was raised to Rs. 1500 p.m. in 1995. The rate has now been enhanced to Rs.2000 P.M. with effect from 2009-10.

Under this Act, there is the provision for grant of a lump sum cash award not exceeding Rs. 5000/- (Rupees five thousand) only to any literary person irrespective of his financial position and for rehabilitating the family of a deceased literary person as a token of recognition of his outstanding contribution in the field of art and letters who leaves the family improvised for. Subsequently, the lump sum cash award was raised from Rs.5000 to Rs.10,000 during the year 2000 and then again to Rs.15,000 only during the year 2005.

The year wise expenditure incurred and the number of beneficiaries are given below:

Year	No. of beneficiaries declared during the year	Number of beneficiaries cumulative	Expenditure incurred (Non-Plan) (Rs. in lakh)
2007-08	25	124	43.77
2008-09	25	149	55.44
2009-10	20	169	58.94
2010-11	20	189	69.34
2011-12	15	204	111.21
2012-13	22	226	78.94

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TOPICS ON WHICH NOTES ARE REQUIRED

V. STATE PLAN

- 20 Please furnish a note on financial resources for State Plan giving a percentage of BCR over Total State Plan, level of borrowings, and the percentage of borrowed funds invested on Capital Assets and the expected returns thereon.

State Annual Plan outlay is usually finalized at the level Deputy Chairman of the Planning Commission and Chief Minister of the State every year. Before finalization of the State plan outlay, Planning Commission holds official level financial resource discussion with the State Finance Department to assess the resource position of the State for financing the State Annual Plan. On the basis of resource position assessed, State Annual Plan outlay is finalized at the Deputy Chairman of the Planning Commission and the Chief Minister of the State level discussion.

Financial resources for the State Plan now mainly comprise (A) State Government Funds, (B) Contribution from the Public Enterprises and (C) Contribution from Local Bodies. State Government Resources consists of (1) State's Own Resources, (2) State Government Net Budgetary Borrowings and (3) Central Assistance. State's Own Resources further consist of the BCR, MCR, plan grants under the award of Finance Commission and adjustment of opening balance. State Government Net Budgetary Borrowings consist of State Government's gross borrowings minus repayment of loans. State Government's gross borrowings consist of State Provident Fund, small savings, market borrowings, negotiated loan, and 10 percent loan component of Central Plan assistance to be raised from the market. Central Assistance comprises Normal Central Assistance (NCA), Addl. C. A. for Externally Aided Project (EAP), other Additional Central Assistance tied with the schemes and Special Plan Assistance. The table below will show financing of approved State Annual Plan outlay for Assam of the last three years.

(Rs. in Crore)

	Items	2009-10 Actual	2010-11 Actual	2011-12 Actual
A	State Government	3018.86	5313.42	5850.52
1	State Government's Own Resources (a to e)	(-)2440.94	(-)723.02	(+)650.08
a	BCR	(-)2457.05	(-)755.85	(+)534.26
b	MCR(excluding deductions for repayment of loans)	(-)50.00	(-)42.93	(-)59.76
c	Plan Grants under Finance Commission	66.11	75.76	175.58
d	ARM	0.00	0.00	
e	Adjustment of opening balance	0.00	0.00	
2	State Government Borrowings (i-ii)	664.71	1662.35	441.21
(i)	Gross Borrowings (a to f)	1672.27	2585.73	1587.30
a	Net State Provident Fund	489.55	540.41	634.98
b	National Small Savings Loans	182.51	1059.88	705.71
c	Market Borrowings	1909.76	800.00	0.00
d	Negotiated Loans	171.08	169.82	216.55
e	Bonds/Debentures	0.00	0.00	0.00
f	Other Loans	(-)73.07	15.62	30.06
	1. Normal Central Assistance		0.00	0.00
	2. Addl. C.A. for EAP		14.54	30.06
	3. ACA for others		0.00	0.00
g	Loans for EAP (back to back)		0.00	0.00
h	Other loans from GOI		1.08	0.00
i	Other loans, if any (to be specified)		0.00	0.00
(ii)	Repayments (a to d)	1007.56	923.38	1146.09
3	Central Assistance (a+b+c)	4795.09	4374.09	4759.23
a	Normal Central Assistance	1843.90	2170.41	2156.02
b	ACA for EAP	15.54	32.63	35.95
c	Others	2135.65	2171.05	2567.26
B	Resources of PSEs	0.00	0.00	0.00
C	Resources of Local Bodies	0.00	0.00	0.00
D	Aggregate Plan Resources (A+B+C)	3018.86	5313.42	5850.52
E	State Plan Expenditure	5336.42	5511.09	6896.10

It appears from above that due to excess expenditure over receipts on non-plan revenue account, BCR remained at negative during 2009-10 and 2010-11. After the improvement of the financial position with revenue and fiscal surplus during 2011-12, the BCR also became surplus during 2011-12. The BCR as a percentage of State Plan expenditure of three years is (–

)46.04% for 2009-10, (-)13.72 % for 2010-11 and 7.75 % for 2011-12. As a result of negative BCR for 2009-10 and 2010-11 and marginal surplus of BCR for 2011-12, negative MCR, zero contribution of Public Enterprises (ASEB and ASTC) and Local bodies and with deficit opening balance, State Government is hardly in a position to supplement the resources with plan funds under Finance Commission and borrowed funds to wipe out deficit of State's Own Resources (SOR). This leaves SOR with wide deficit and marginal surplus for financing the State Plan outlay. As a result, the State Government has no other alternative but to depend fully on Central Assistance for plan financing. With the addition of Central Assistance to the SOR, aggregate plan resources for the three years of 2009-10, 2010-11 and 2011-12 comes to Rs.3018.86 crores, Rs.5313.42 crores and Rs.5850.52 crores respectively. Due to poor resources the original plan outlay approved by the Planning Commission, which were Rs.6000.00 crore for 2009-10, Rs.7799.68 crore (revised) for 2010-11 and Rs.9000.00 crores for 2011-12, could not be sustained. During these three years, actuals for State plan expenditure were Rs.5336.42 crores, Rs.5511.09 crores and Rs.6896.10 crores respectively. Since the aggregate State plan resources were not sufficient enough to finance the State Plan outlay, the financial years of 2009-10, 2010-11 and 2011-12 ended with wide deficit of Rs. 2317.56 crore, Rs.197.67 crore and again deficit of Rs.1045.58 crore respectively. The deficits of State Government Resources were met by borrowings and Central assistance. This shows that State Government is heavily dependent on borrowed funds. But these borrowed funds are diverted to meet obligatory expenditure such as salary, pension and debt services. This hardly leaves any fund for investment in capital nature of works. The net borrowing level of the last three years 2009-10, 2010-11 and 2011-12 are Rs.664.71 crore, Rs. 1662.35 crore and Rs.441.21 crore. As against these borrowings, the State plan capital outlay expenditure during the period from 2009-10 to 2011-12 was Rs.779.97 crore, Rs.1013.15 crore and Rs.2029.40 crore respectively. This shows that State Government is left with little fund for investment in capital works compared to huge borrowings due to heavy expenditure on revenue account.

The total public debt and other liabilities outstanding at the end of 31.03.2012 are Rs.31497.15 crore while assets created at the end of 31.03.2012 are Rs.26147.98 crore. The rate of return from these assets in the form of interest and dividend during 2011-12 was Rs.489.58 crores, which constitute 1.87% only. The State Government receives interest only from the loans and advances disbursed to the State Governments for house building and vehicle purpose and investment of cash balance in the short term Government of India treasury bills. The rate of return from the assets are very low only because the borrowing by public enterprises are the major defaulters in payment of interest and dividend as these are running on loss. The only enterprise paying dividend is Assam Gas Company.

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21. The status and details of diversion of plan assistance to meeting non-plan need of State, if any with reference to 13th Finance Commission recommendation (7.79).

Up to 1988-89, the deficit on revenue account or the negative balance from current revenues of special category states including Assam was met either through the non-plan grants recommended by the Finance Commissions or through Central Plan assistance. This was discontinued from 1989-90 on the assumption that the award recommended by the Ninth Finance Commission would fully meet the requirements of the State on non-plan revenue account. In reality, non-plan deficit grant recommended by the Ninth and Tenth Finance Commissions proved to be inadequate to meet the non-plan revenue deficit of the State of Assam. This made the State suffer from acute resource crunch on revenue account chronically.

Rangarajan Committee was set up to suggest specific measures for durable solution to the financial problems of Special Category States. As per its recommendations, Special category States were allowed to divert 20% of the normal central assistance (NCA) under plan to meet non-plan revenue deficit. But, this adversely affected the availability of fund for the annual plan and therefore, plan schemes suffered. The Eleventh, Twelfth and Thirteenth Finance Commissions discontinued the practice of diversion of 20% of NCA of plan assistance to meet non-plan gap on revenue account.

The previous successive Finance Commissions provided for inadequate fund for committed liabilities of plan schemes. Eleventh Finance Commission did not provide any fund for committed liabilities of plan schemes to non-plan revenue account to Special Category States on the assumption that these liabilities would continue under plan. The Twelfth Finance Commission recommended 30% of plan revenue expenditure of 2006-07 as transfer to non-plan expenditure in 2007-08 for general category States and 10% for Special Category

States. The Twelfth Finance Commission recommended lower proportion for Special Category States on the assumption that Planning Commission would continue to allow them to divert 20 percent of Normal Central Assistance (NCA) of Annual State Plan for meeting non-plan expenditure. The Thirteenth Finance Commission also recommended 30% of plan revenue expenditure of 2011-12 as transfer to non-plan expenditure in 2012-13 for general category States and for Special Category States. Thereafter, the level of committed liabilities estimated for 2012-13 will increase at an annual rate of 5 percent in the remaining two years of the award period i.e. 2013-14 and 2014-15 of the Thirteenth Finance Commission. The Thirteenth Finance Commission also underestimated the non-plan revenue expenditure of Assam. As such, the amount recommended by the Commission for transfer of committed liabilities of plan schemes to non-plan also proved to be inadequate and did not serve any purpose as compared to the actual expenditure incurred by the Government of Assam. With the improvement of Fiscal position of the State, Government of Assam has not been availing the facility of diversion of 20% of NCA for non-plan revenue expenditure allowed by the Planning Commission for special category states. To reduce the burden of salary expenditure under state plan expenditure all plan post were transferred to non-plan revenue expenditure. But no normalization of plan schemes has virtually taken place since the seventh plan onwards. The maintenance expenditure of these plan schemes have been continuing under plan expenditure. As such, adequate provision is required to be provided by the Fourteenth Finance Commission for maintenance of committed liabilities of plan schemes under non-plan.

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- (a) The details of funds going from Centre to State beyond the Treasury Route for various schemes (e.g. SSA, NRHM etc.)
- (b) The scheme wise details of the percentage of State plan spent towards the State share of Centrally Sponsored Schemes (2007-08 onwards each financial year separately)

22(a) The details of funds going from Centre to State of Assam beyond the Treasury Route for various schemes are indicated below :-

(Rs. in crore)

Central Scheme (Sharing ratio between Centre & State)	Implementing Agencies	Government of India Releases			
		2008-09	2009-10	2010-11	2011-12
National Rural Employment Guarantee Act (75:25)	District Rural Development Agency (DRDA)	959.05	778.89	610.83	428.41
Indira Awas Yojana (90:10)	-do-	683.53	666.51	710.32	767.69
Swarnajayanti Gram Swarozgar Yojana (90:10)	-do-	175.68	177.34	203.02	108.28
Integrated Wasteland Development Programme / Hariyali	-do-	38.93	21.52	----	8.30
District Rural Development Agency (Admn.) (90:10)	-do-	15.19	19.85	21.72	----
Sarba Shiksha Abhijan (90:10)	Sarba Shiksha Mission	421.60	474.80	649.54	1188.21
National Programme for Education of Girls at Elementary Level (90:10)	-do-	0.28			
Kasturba Gandhi Balika Vidyalaya (90:10)	-do-	5.53			
Reproductive and Child Health-II (85:15)	National Rural health Mission	280.24	232.87	148.00	331.90
National Rural health Mission (85:15)	-do-	357.09	451.55	398.23	391.32
Universal Immunization Programme (85:15)	-do-	11.07	10.37	13.64	14.17
Intensive Pulse polio Immunization (85:15)	-do-	19.28	10.66	8.93	9.18
Other Schemes (85:15)	-do-	68.99	117.66	20.12	101.89

22(b) The scheme wise details of the percentage of State plan spent towards the State share of Centrally Sponsored Schemes (2008-09 onwards each financial year separately) are indicated below:-

Name of Centrally Sponsored Scheme & Sharing pattern	Expenditure 2009-10		Expenditure 2010-11		Expenditure 2011-12	
	Central Share	State Share	Central Share	State Share	Central Share	State Share
National Scheme of Welfare of Fishermen (50:50)	7.30	7.30	0.00	0.00	13.50	13.50
Multi Sectoral Development Programme for Minorities in selected minorities concentration districts (90:10)	11152.94	1239.22	467.78	51.97	5568.92	618.77
Livestock health and disease control (75:25)	56.48	18.83	168.38	56.13	0.23	0.08
Development of infrastructural facilities for Judiciary (50:50)	0.00	0.00	10.09	10.09	32.82	32.82
Sarba Shiksha Abhijan (90:10)	47480.00	6637.00	64954.35	9509.00	45847.26	13000.00
Mid Day Meal (90:10)	8626.17	2882.46	32790.49	2500.00	58903.61	8626.30

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VI. ECONOMY MEASURES AND ADMINISTRATIVE REORGANSIATION

23. A broad appraisal of economy measures implemented by the State Government from 2007-08 onwards. Savings in expenditure achieved so far and expected therefrom may also be indicated.

With a view to mobilize additional resources and to reduce non-productive expenditure for conservation of scarce resources strict economy in expenditure is enforced from time to time by the State Government. As a part of its measures to improve its expenditure management and restrict further growth in non-plan non-developmental expenditure, the Government has adopted the following austerity measures since August, 2002

(A) Post

- (i) A complete ban was imposed on the creation of new posts under all schemes, whether under plan or non-plan vide O.M. No.BW.15/2002/39 dt.03/08/2002. However, with the improvement of financial position of the State Government since 2005-06 this restriction has not been followed strictly. At present, new posts are being created by the departments with prior approval of Finance Department.
- (ii) As per above mentioned O.M. there was ban on filling up of any posts by recruitment or promotion without the prior approval of the State Level Empowered Committee (SLEC) and Finance Department except Court verdict for appointment. A complete ban was also imposed on the fresh engagement of casual / muster roll/ work charged employees even for a temporary period. However, on expiry of term of the SLEC on 30.06.2005 and pursuant to enactment of the Assam Fiscal Responsibility and Budget Management Act, 2005, SLEC was dissolved vide letter No.BW.21/99/98 dated 4/7/2005 From the date of dissolution of SLEC onwards, Finance (SIU) Department has been has been looking into rationalisation of requirement of staffs in various State Government Offices. The Finance (SIU) Department has been entrusted with following tasks:

- (a) It shall look after the rationalisation of existing Government staff with assistance of District Level Committee, constituted with following members.

(1) Deputy Commissioner -	Chairman
(2) ADC (Development) -	Secretary
(3) SDO (Civil) -	Member
(4) District Level Officer of the Department Concerned-	Member

The District Level Committee shall identify the redundant posts in the district in different departments from time to time and submit report to Finance (SIU) Branch in the Finance Department to enable State Government to re-deploy them rationally on demand from requesting Departments.

- (b) Before filling up any vacant post, the concerned Administrative Department will obtain prior approval of Finance (SIU) Department who will examine the justification for continuance of the post and recommend for filling up of the post or its abolition as the case may be.
- (c) On recommendation of Finance (SIU), the concerned Department will fill up the post as per Rules and after observing all procedures.
- (d) In case of abolition, on recommendation of Finance (SIU), concerned Administrative Department will send the proposal for abolition of any existing vacant post to concerned control branch of Finance Department for concurrence.
- (e) For creation of new post or upgradation of existing posts, concerned Administrative Departments will move their proposal to the concerned control branch of Finance Department as at present. Respective control branch of Finance Department will

consult Finance (SIU) Department before concurring before concurring or rejecting the proposal for creation of new post.

- (iii) All posts lying vacant for more than one year, whether under plan or non-plan, will be abolished. Subsequently, this has been withdrawn by Government Notification No.BB.15/2002/Pt-II/14 dated 30th September 2004.
- (iv) 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.
- (v) Consequent upon dissolution of State Level Empowered Committee (SLEC) in July 2005, Rationalisation of staff essential for public services in the Government Departments has been introduced vide OM No. BW.21/99/98 dt.4/7/2005 and all Administrative Departments were required to furnish consolidated proposals for filling up of duly retained, essential vacant sanctioned posts of different categories during a financial year in two specified Formats to Finance Department. Since considerable rationalisation of staff has been achieved in the process during the years 2006-2010 due to successful application of the laid down work flow-staff yardsticks, State Government has relaxed the provisions of the OM cited above vide OM No.FSI.5/2005/Vol.VI/76 dated 30/4/2012. The senior most Secretary of Administrative Department has now entrusted the responsibility of issuing prior approval for filling up of required numbers of Grade I, II and III existing vacant sanctioned posts of different categories,

excluding the posts of teachers of Elementary Schools, drivers and Grade IV from 1/4/2012. The existing procedure will continue for filling up post of Grade IV, drivers and teachers of Elementary Schools. Sweeping and cleaning are to be outsourced and post of sweeper shall not be filled up in any Department on any ground, including compassionate grounds, except in Government Hospitals as per the stand of the Government already submitted before the Hon'ble High Court and the judgment issued thereon in WP(C) No.10447/2003 based on this stand. Contravention thereof will entail liability of the concerned Appointing Authority.

(B) Vehicles

- (i) A complete ban on the purchase of vehicles by the Government departments, public sector undertakings, autonomous boards, project authorities, societies, aided institutions etc. But this ban has been relaxed vide OM No.FEC(II).62/2010/41 dated 3rd November, 2011. As per this O.M., no new vehicle can be purchased without concurrence from Finance Department and while submitting the proposal proper justification for procurement of new vehicle and availability of budget provision for the purpose shall be indicated. Prior approval of Chief Minister is also required for purchase of new vehicle.
- (ii) A complete ban also on the purchase of air conditioners and other gadgets for vehicles, other than communication equipments necessary for law and order enforcement authorities. This has not been followed strictly with the improvement of financial position of the State from 2005-06.
- (iii) Government officers entitled to allotted vehicles, with the exception of the Chief Secretary and Director General of Police, are allowed to the use of only one vehicle on the allotment basis, irrespective of the number of posts/ charges held by them.
- (iv) 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 is also applicable to government officers posted in the field and in public sector undertakings, autonomous boards, project authorities, societies, aided institutions, etc. and to officers in the Police.

- (v) All vehicles not specifically allotted to any officer should 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 offices. 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 would pass necessary order for the procurement of vehicles. The administrative department / heads of department / field office should scrupulously maintain logbooks for the vehicle which are to be signed by the officers using the said vehicle.
- (vi) Consumption of P.O.L. for allotted vehicle of Government Officers has been restricted. Senior Government officers not below the rank of Secretary are entitled to POL upto 60 litres per month, officers in the rank of Additional Secretary/Joint Secretary are entitled to 40 liters per month and there is no limit of POL for Chief Secretary and Officers of the State Government in the same rank. In case of pool car for the department, 60 liters of POL per month is allowed.
- (vii) No Government officer, with the exception of Chief Secretary and Director General of Police, should 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 vehicle may be provided while on tour outside headquarters after obtaining due clearance from Home Department / Director General of Police.
- (viii) All vehicles beyond the life span of ten years, which have become progressively uneconomic, to operate and maintain are being arranged

for 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 are disposed off in a similar manner.

- (ix) A 20 percent cut in expenditure for the repair of government vehicles was imposed.
- (x) Fuel consumption was reduced by 20 percent.

3. Telephone & Mobile Phones

- (i) Ban on new telephone connections.
- (i) No Government officer except the chief Secretary should be entitled to ISD telephone connection. Only officers of the rank of Secretary to the Government of Assam and above should be entitled to STD telephone facilities. However, Heads of Departments (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.
- (ii) Telephones with STD facilities for the entitled officers restricted to one phone each in the office and residence respectively.
- (iv) Expenditure on telephones with STD facilities shall be subject to a limit of Rs.2500.00 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.5000.00 per month in respect of office telephones only. These limits would not apply to the Chief Secretary, Officers in the rank of Additional Chief Secretary, Director General Police, Additional Director General of Police (SB) and I.G.P. (SB).

- (v) Reimbursement up to expenditure limit of Rs.1000/- p.m. for Mobile Phone is allowed for State Government Officers not below the rank of the Secretary. Deputy Commissioners of the Districts and the Protocol Officers are also entitled to the expenditure up to Rs.750/- p.m. for the use of Mobile Phone.

4. Travel Expenses

- (i) A 10 percent cut in the expenditure on TA was imposed and is still in force.
- (ii) Tours outside the State should be minimized 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 should 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.
- (iii) All officers required to travel outside the State with the prior approval of the Chief Minister should travel as per their entitled mode (i.e. by air or rail) and class only. No officer should claim higher entitlement to travel on the pretext of emergency / non-availability of reservation.
- (iv) Private Secretaries / personal assistants attached to ministers and senior officers need not accompany the ministers / officers while travelling outside the State. The Resident Commissioner, New Delhi and Trade Adviser & Director of Movement, Calcutta, should arrange secretarial assistance.
- (v) Travel outside the country at the State Government's cost is prohibited.

- (vi) The facility of LTC (All India) to State Government servants has been restricted to only 1 (one) time during the entire service life since implementation of the last State Pay Commission (2008) Report.

5. Training

- (i) No officer will be permitted to attend foreign training course, seminar or workshops for which expenses are to be met by the State Government.
- (ii) State Government employees will not be sponsored for training courses, seminars or workshops outside the State where course fee has to be paid by the State Government.

Above restriction has now not been followed with the improvement of fiscal Position of the State from 2005-06.

6. Entertainment and Hospitality

- (i) Refreshment in official meetings etc. should 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 Ministries / agencies or external aided agencies shall be discontinued.
- (ii) 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.
- (iii) Expenditure on festivals fairs, exhibitions, excursion, and ceremonies were drastically reduced.
- (iii) State guest facilities should be restricted.

7. Office Contingencies

- (i) Expenditure on office contingencies under both plan and non-plan should be curtailed by 10 percent.

- (ii) No new furniture, fixtures, fittings should 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. Transfer

- (i) Transfer of Government servants has been restricted as far as practicable without jeopardizing administrative efficiency.

9. Provincialisation

- (i) Provincialisation of educational institutions was stopped. But with the improvement of fiscal position of the State this restriction has not been followed strictly. As a result, Education Department in 2011-12 and 2012-13 has provincialised many schools and colleges in the State.

The above restrictions and stipulations are applicable, mutates mutandis, to all public sector undertakings, cooperatives, 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.

As a result of above economy measures, the amount of savings in expenditure cannot be quantified. However, there is remarkable improvement in the ways and means position of the State. The amount of ways means advance and the amount of overdraft obtained from the Reserve Bank of India has gradually come down from 2002-03 and there was no ways and means advance and overdraft taken from RBI since 2006-07.

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TOPICS ON WHICH NOTES ARE REQUIRED

VI. ECONOMY MEASURES AND ADMINISTRATIVE REORGANSIATION

- 24 Important measures of administrative re-organisation, if any, carried out during the year from 2007-08 onwards, the basic objectives of such schemes of re-organisation and their impact on the finances and quality of the administration of the State Government with particular reference to identification and abolition of surplus posts/redeployment strategies. A detailed note on Voluntary Retirement Scheme (VRS), if introduced and implemented, may be given.

During the period from 2007-08 onwards, the Government of Assam has carried out the following administrative re-organization of Government departments including creation of new Districts and Sub-Divisions for the purpose of administrative efficiency.

I.	Re-organization of Departments	Date from which effective
(a)	The Relief and Rehabilitation Department was merged with Revenue Department and named as Revenue & Disaster Management Department.	01.03.2007
II	Creation of New Department	
(a)	Public Works Department was bifurcated as Public Works (Building) Department and Public Works(Roads & Bridges) Department	05.05.2010
(b)	Transport & Tourism Department was bifurcated as Transport Department and Tourism Department	08.03.2013
(c)	Directorate of Industries & Commerce, Assam has been upgraded into Commissionerate of Industries & Commerce	2010
(c)	Directorate of Panchayat & Rural Development, Assam has been upgraded into Commissionerate of Panchayat & Rural Development	2012
III	Creation of New Development Councils	
(a)	State Government created 18 new Development Councils	2012

Due to discontinuation of Lottery Draws in the State since 1996 the activities of Directorate of Lotteries, Assam under Finance Department has

come down drastically. As such, State Government has decided to abolish the Directorate of Lotteries.

State Government has rechristened the State Fire Service Organisation, Assam as “State Fire and Emergency Services, Assam” and amended the Assam Fire Service Act, 1985 as the Assam Fire and Emergency Services (Amendment) Act, 2012 vide Notification No.LGL.56/2012/13 dated 07/01/2013.

These re-organizations have been made with a view to bringing the administration closer to the public in general and bringing efficiency in the administration.

There will be no major financial implication since almost all posts in Administration units have been adjusted from existing posts.

State Government adopted Fiscal Reform Programme from April, 1999 as per agreement between the Government of India and the Government of Assam. The State Government agreed to rationalize the manpower in the Government departments. A State Level Empowered Committee (SLEC) was constituted with Chief Secretary as the Chairman in 1999 to examine and approve filling up of posts in all Departments with a view to rationalize staff. The aim of the rationalization of manpower was to:

- (i) remove excess Government staff, create a pool of surplus manpower and re-deploy them against vacant posts in essential sector within February, 2000.
- (ii) identify all vacant posts and abolish vacant posts in non-essential sectors.

The Personnel (B) Department, which was made the nodal department of the SLEC to regulate all appointments, postings etc. under the Government, identified only 4080 posts in 48 departments for abolition, against which only 3359 vacant posts were abolished under 29 departments between April, 2000 and July, 2002. The Government did not identify and abolish any post thereafter. The surplus pool of manpower is yet to be

created. However, one heartening feature is that creation of new posts was almost stopped upto 2004-05 except Home, Health and Education Departments.

Subsequently the SLEC was dissolved and in July, 2005. Finance (SIU) Department was entrusted with the responsibility for according approval, clearance for filling up of vacant posts, abolition of non-essential vacant posts vide O.M. No.BW.21/99/98 dated 4.7.2005. Since the dissolution of the SLEC, Personnel (B) Department did not take further action for identification of posts for abolition and rationalization of staff. State Government has vide OM No.FSI.5/2005/Vol.VI/76 dated 30/4/2012 delegated the power to the Administrative Department for filling up sanctioned vacant posts except posts of Grade IV and Driver. But as per Assam FRBM Act, 2005, all Administrative Departments, Societies and State PSUs shall obtain the approval of Finance Department for creation of new posts.

Government of Assam introduced VRS for the employees of the State Government vide Office Memorandum No.FEG.118/75/Pt-4 dated 12/09/1984. As per the O.M., Government employees who are willing to go on VRS are allowed to go on voluntary retirement after completion of minimum 20 (twenty) years of regular service. After receipt of such application from an employee, a notice in writing is issued to him giving 3 (three) months time to re-think the decision. Once the person concerned submits his/her desire for VRS after expiry of the 3 (three) month's notice period, the authorities allow him/her to go on VRS.

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TOPICS ON WHICH NOTES ARE REQUIRED

25. Innovations introduced by Departments/Agencies of the State Governments in the last five years, how these have impacted on improvements in service delivery, efficiency and cost reduction.

Government of Assam has introduced some innovations in the following departments in the last five years from 2007-08 onwards.

Administrative Reforms & Training Department

The Department has introduced the schemes of “Less Paper Office” in the Department and as a result daily disposal has gathered momentum. After introduction there has been considerable improvement in the delivery system.

The Department also enacted the Assam Right to Public Services Act 2012 ensuring the services to the citizens in timely manner.

For performance monitoring and evaluation of Government Departments this department has implemented Results Framework Document Policy. In 2012-13, 48 Departments of Government of Assam have prepared Results Framework Documents (RFD) and uploaded the same in their respective websites under the guidance of Administrative Reforms and Training Department.

In order to achieve an accountable, responsive and user-friendly administration the Department is implementing an efficient and effective grievance redress mechanism “public grievance redress and monitoring system”.

ISO certification process for the Assam Administrative Staff College is under process which will enhance further efficiency of the institution.

Industries & Commerce Department

This Department has introduced the system of e-filing of Entrepreneurship Memorandum (EM) Pt-I & (EM) Pt-II, e-registration of NEIIPP-07 and filling application for different subsidy claim through the portal www.diccassam.com for the prospective entrepreneurs since 2012. The system reduces considerable cost and time of the entrepreneurs and ensure timely delivery of services.

Revenue and Disaster Management Department.

The Revenue and Disaster Management Department of the State Government has introduced computerised registration of properties (land and buildings) in all 75 Sub-Registrar offices in 21 districts of Assam (i.e. all districts except the districts under Autonomous Councils) in order to improve service delivery to the citizens besides promoting fairness and transparency, and also to prevent fraud.

The project on e-stamping was initially started in Kamrup (Metro) district and it is now rolled out throughout the State. Computerisation of land records through the project “Dharitree” has been operationalised in 108 revenue circles of Assam.

Health & Family Welfare Department

- (i) The State Government in Health & Family Welfare Department introduced a system of levying user charges in all the Medical College Hospitals and the Community Health Centres (CHCS). Health Management Societies have also been formed to administer the fund and utilize them for running day to day affairs of the hospitals. This has resulted in not only improvement of the financial situation of the hospitals, but has also led to higher satisfaction.
- (ii) Mobile Medical Units (MMUs) have been created for all the 27 districts of Assam. With the introduction of the MMUs the people of the far flung areas are spared of the trouble of travelling long distances for obtaining medical care.
- (iii) To cover the riverine islands (Char areas), Boat Clinics have been introduced in 10 districts to provide medical services in the river-islands (Char Areas). The Boat Clinics are being run on Private-Public-Partnership (PPP) Model in collaboration with C-NES.

- (iv) Accredited Social Health Activists (ASHAs) have been deployed across the State for promoting mother and child care & health, undertaking of immunization drives, promotion of institutional deliveries etc.
- (vi) An integrated drug procurement system has been operationalized replacing the earlier system of procurement through a Central Purchase Board. The new system has facilitated cost reduction ranging from 50% to 400%. The increase in availability of budget for procurement of drugs coupled with the cost reduction due to the new system has enabled the department to keep medicines more at all levels of health services delivery system.
- (vii) In order to ensure that daily wage earners are not deprived of early health care attention, evening OPDs have been started in all district hospitals, sub-divisional hospitals and Community Health Centres (CHCs).
- (viii) Village Health and Sanitation Committees (VHSCs) have been formed in all villages to ensure optimum awareness regarding the preventive aspect of the health care and sanitation.
- (ix) Government of Assam has introduced Emergency Response Services to take care of persons who are in need of emergency care and support arising out of medical, police and fire situations. The service is named as “Mritunjoy” and the scheme is now under operation in all districts of the State.

Food, Civil Supplies and Consumer Affairs Department

The State Government in Food, Civil Supplies and Consumer Affairs Department has introduced certain innovations during the period in question for improvement of service and efficiency in the following sectors.

(I) Four-tier Vigilance and Monitoring Committees comprising elected people's representatives and those from amongst beneficiaries have been constituted to check and monitor performances of the following service providers. These are:

- i) Fair price Shop level Vigilance and Monitoring Committees.
- ii) GPSS level Vigilance and Monitoring Committees.
- iii) Sub-Divisional level Vigilance and Monitoring Committees.
- iv) District level Vigilance and Monitoring Committees.

(II) The process of obtaining utilization certificate of goods issued to the beneficiaries has been introduced and the implementing agencies have to furnish utilization certificate to the concerned Food, Civil Supplies and Consumer Affairs Office of the District/Sub-Divisions. The Sub-Divisional and District level Officers in turn shouldering the responsibility send it to the Directorate and thereafter to the Government. The process has made the implementing agencies and concerned office responsible and accountable for proper implementation of the schemes.

(III) A rigorous performance monitoring mechanism with clearly defined performance indicators has been put in place.

(IV) District/Sub-Divisional level stock and price monitoring Committees constituted to monitor and review stock and price of essential commodities in open market has yielded good result in preventing unfair trade practices to a great extent.

Education Department.

HIGHER EDUCATION

(i) The State Government in Education Department has passed the "Private University Act, 2005" for establishment of Private Universities in the State.

(ii) The Government has also implemented pension scheme for the employees of Non-Government Colleges of the State with a view to providing social security in their old age. It has been decided to introduce vocational and job oriented courses in the universities and colleges of the State.

ELEMENTARY EDUCATION

- (i) Concept of community ownership operationalized through formation of School Managing Committees and Mother Groups.
- (ii) Financial and Infrastructure maintenance support to the schools ensured with annual School and Maintenance Grants of Rs.2000 and Rs.5000 respectively to each of the schools.
- (iii) Annual Teachers' Grant of Rs.500 to each of the teachers given to ensure adequate availability of teaching-learning materials.
- (iv) Free textbooks being given to all the students although SSA bears the expenditure on this count in respect of SC, ST and girls students only.
- (v) New textbooks incorporating the innovative approach of child-friendly joyful and 'learning by doing' teaching-learning methodologies hightened focus on garden sensibility developed and introduced along with workbooks and various types of other self-learning tools.
- (vi) A huge network of Education Guarantee Centres, Alternative Schooling Centres and Centres for Hard-To-Reach Children has been established to reach out to the out-of-school children.
- (vii) MIS known as DISE has been operationalized.
- (viii) Child-friendly teaching-learning materials and activity books has been developed to improve the quality of early childhood education.
- (ix) Scheme of giving bicycles to girl students of class VIII launched in the year 2007-08.
- (x) Innovation has been introduced in respect of selection of teachers through online system and appointment made through Computer management System by way of outsourcing, maintaining transparency on merit basis, observing all

formalities. The whole process takes less time, makes involvement of less people and gives full transparency and efficiency.

SECONDARY EDUCATION

The following innovations were made during the recent past in the Secondary Education:

- (i) Adoption of “Assam Non-Government Educational Institutions (Regulation and Management) Act, 2006”
- (ii) Adoption of “Assam Non-Government Educational Institutions (Regulation and Management) Rules, 2007”
- (iii) 46 Junior Colleges, 550 Higher Secondary Schools, 1705 High Schools and 127 Madrassa/High Madrassa have been covered by Construction of School Building under Buniad Scheme.
- (iv) Distribution of Computers has been introduced among all the students secured 1st division in the HSLC examination. In addition to that, the State Government is also implementing a Rajiv Gandhi Computer Literacy Programme in about 300 Secondary Schools.
- (v) Initiatives have been taken to convert one existing school per Block into Model Schools and to provide required infrastructural facilities.

PSUs

- (i) State Government started reform and restructuring of State Level Public Enterprises since December 2004 under Assam Governance and Public Resource Management-Sector Development Programme with financial assistance from Asian Development Bank. Under this Programme State Government has closed down 14 number of unviable and loss making State Level Public Enterprise (SLPEs) and 2 Units of one SLPE.
- (ii) Assam Financial Corporation took following innovative steps to transform itself from a perennially loss-making company to net positive worth one:

- (a) Rationalising the staff strength according to the volume of business operations.
 - (b) Computerization of the Branch network.
 - (c) Quick settlement of long pending NPA accounts.
 - (d) Putting in place of a second line of management.
 - (e) Delegation of financial power and authority to Branch Offices.
 - (f) Taking series of austerity measures like linking of expenditure with revenue, budgetary control of expenditure, downsizing manpower etc.
 - (g) Allotting loan accounts to the individual officials (Account Managers) for monitoring, follow-up and recovery by fixing up individual recovery targets.
 - (h) ISO Certification under Standard 9001:2000.
- (iii) Assam State Transport Corporation took following innovative steps:
- (a) Implementation of Voluntary Retirement Scheme, with financial assistance of Rs.66.30 crore, which enabled 1809 employees to avail the Scheme and helped the Corporation in reducing its establishment cost by over Rs.70.00 lakh per month.
 - (b) Starting of “Self-Employment Scheme-2001” through which the unemployed youth/entrepreneurs were given the opportunity to operate their vehicles under ASTC and as on date there are 1417 such vehicles plying under ASTC banner by which the Corporation has been able to earn an income of over Rs.120.00 lakh per month.
 - (c) Construction of commercial market places on most of the vacant land within the Corporation’s station compound. The stalls under such market complexes have been let-out to the unemployed youths to start their small-scale businesses. The Corporation is getting an amount of around Rs.5.00 lakh per month from these stalls.
 - (d) Fund was provided by the State Government to repair around 200 shut-down vehicle which helped the Corporation in increasing its fleet on road as well as its traffic earning.

(e)“Dharmajyoti Scheme” was inaugurated by the Hon’ble Chief Minister of Assam on 25.02.2004 through which ASTC buses were made available to the pilgrims of Assam to visit important places., within and outside the State, at 50% of the fare, the remaining 50% being reimbursed by the State Government. This Scheme has gained immense popularity and till date around 60,000 pilgrims have the opportunity. The Corporation has also been benefited by the Scheme as its fleet and vehicle utilization has gone up significantly.

(f) Two new Air-conditioned buses have been placed exclusively for Airport Service from Ulubari to Airport and back (about 30 Km distance) for carrying the air travelers. This service has gained much popularity and the Corporation is hoping to place more such buses on the said route as this service has become quite lucrative.

(g) Twenty five (25) new buses have been placed with ONGC, on contract, and the Corporation is getting around Rs.25.00 lakh per month. Negotiations are going on for placement of more such buses with ONGCL.

46 (b) There are no schemes to give incentives for innovation.

46 (c) No business process reengineering has been introduced in any of the Departments or agencies of the Government.

Finance Department

(i) Comprehensive Treasury Management Information System operationalised.

(ii) Computerisation of Directorate of Pension has been completed during 2008.

(iii) The Government of Assam had taken a project to computerize the Audit (Local Fund) Department in 2007-08 under ADB funded Assam Governance and Public Resources Management Programme (AGPRMP). To streamline the project, an Audit Management Software called ‘Nidhi Nirikshan’ had been developed and computer hardware had been procured. Installation of software in Central Server/Datacentre had been made and full application of the software though the leased line of BSNL is almost ready for activation.

It is hoped that online auditing system naturally increased the efficiency, effectiveness of audit works and efficient service delivery through the computer generated system.

- (iv) Development of an automated system of record-keeping and maintenance and receipt, disposal and movement of files in the Finance Department undertaken.
- (v) Value Added Tax (VAT) was introduced with effect from 1st May 2005 under sales tax administration reforms.
- (vi) Advalorem excise duty on India Made Foreign Liquor (IMFL) and an alternative method of collection of excise, i.e. through auctions for country spirits in place of the earlier fixed fee based licenses, were notified to enhance transparency in excise tax collection.
- (vii) All the commercial tax offices and checkgates in the State have also been computerized and connected with State Headquarters.
- (viii) Government of Assam has computerized its entire debt profile with the help of software provided by the Commonwealth Secretariat. Assam is the first State in the country to achieve this.
- (ix) The Directorate of Pension Information System (DPIS) was launched in May 2009 in the Directorate of Pension. This has facilitated automated processing of pensionary benefits for a major section (almost 45%) of Government employees.
- (x) Composite check posts at Srirampur, Boxirhut and Digarkhal were notified for augmentation of State' taxes.
- (xi) A Tax Information Management System (TIMS) was implemented by way of Construction of Composite Inter-State Checkgate at Srirampur has been completed at a cost of Rs.45 crore (approximately). The Checkgate has fully been operationalized from July 10, 2010. This will greatly reduce evasion of taxes and increase the efficiency of our tax administration.
- (xii) All the 77 Sales Tax Offices and Check Gates were computerized and connected with State Headquarter through central server.
- (xiii) Commonwealth Secretariat – Debt Management and Recording System was introduced from June 2007.

URBAN DEVELOPMENT

Following innovations have been adopted by Guwahati Municipal Corporation (GMC)

- (i) In an attempt to rationalize the tax structure, the GMC took up Property Tax Reform. Under the old system, the collection of Property Tax is very poor, the rateable values were not revised for long and procedure of assessment is cumbersome.
- (ii) In the reform process, the properties in the GMC area will be surveyed, data will be computerized and an area-based property tax assessment system i.e. Unit Area Method will be implemented.

Outcome of Unit Area Method (UAM) Project:

- 1. Revenue will be increased by 3 times compared to present.
- 2. Service delivery to citizen will be improved 100%.
- 3. Coverage and identification of all properties in the GMC area i.e. 2,00,000 plus.
- 4. GIS mapping of all properties for planning and identification.
- 5. Self Assessment system will be introduced.
- 6. Online payment system
- 7. Online change/transfer of ownership.
- 8. Property certification system.
- 9. Equity, fair and transparency in the system.
- 10. MIS will be generated.
- 11. Scientific valuation of properties.
- 12. UAM will be used as added tools by the District Register Office of Government of Assam on payment of requisite fee, which will generate additional revenues to the Government.
- 13. Installation of 100 numbers of Kiosks across the city for faster services and collection.

Home Department

(i) Innovative Steps for Jail Reform

Assam at present has 27 Jails, out of which, there are 6 Central Jails, 18 District Jails, 1 Special Jail, 1 Sub-Jail and 1 Open Air Jail with a total capacity of 6357 inmates. As on 30.06.2008, there is total population of 9729 inmates.

(ii) There are full time teachers in 9 jails for imparting education to the illiterate convicts and Under Trial Prisoners (UTPs), while in other jails educated inmates are entrusted to impart literacy and primary education to the inmates. One special Study Centre of IGNOU has been opened in the Central Jail, Guwahati for providing distance education to the intending inmates. Training in Computer Applications, Food & Nutrition etc. are being conducted from time to time. The training in Drawing & painting is going on in the Central Jail, Guwahati for intending inmates to develop their finer instincts and perception.

(iii) A Study Centre of the Krishna Kanta Handique State Open University (KKHSOU) has also been started in the Central Jail, Guwahati with a view to imparting meaningful education to primarily those who are not benefited by the conventional system of education. Another Study Centre of KKHSOU is going to start in Central Jail Jorhat shortly.

(iv) For conducting Yoga and Meditation practice among the inmates there are 1 male and Female Yoga Instructors based in Guwahati Jail, who also go round the other Jails to train the inmates. Moral discourses are also arranged in Jails from time to time involving members of reputed voluntary organizations.

(v) In Jail Industry, units of Weaving, Tailoring, Black-smithy, Carpentry, Soap & Phenyle making and Bamboo & Cane works are being run in 15 Jails. Products are mostly used in Jails and some finished products of Bamboo & Cane are sold to public and sometimes products are sent for participation in public exhibition.

(vi) State Government has started two new schemes under the Eleventh Five Year Plan, viz., (a) Rehabilitation Grant to Released Prisoners and (b) financial assistance to Prisoners' Families. Under the scheme (a) Rehabilitation Grant to Released Prisoners, a rehabilitation grant of Rs.10, 000/- was given to 17 released prisoners. Under the another scheme (b) financial assistance to Prisoners' Families of long term prisoners, who are indigent and are in dire need of such financial

assistance, State Government has enhanced allocation to Rs.20.00 lakh during 2008-09. Out of that allocation, Rs.10.00 lakh is being utilized for rehabilitation grant to 100 released life convicts and Rs.10.00 lakh for providing financial assistance to 100 families of long-term prisoners.

Innovative Steps for Reform in Police.

Government of Assam has introduced The Assam Police Act, 2007 with effect from 18th September 2007 with a view to providing impartial and efficient Police Service safeguarding the interests of the people making the Police Force professionally organized, service oriented and accountable to the law.

P. W. Department

State Government has started the mission of Assam PWD Computerization Project (APCP) for improvement in the working process of the department by computerizing and integrating them in a modern way so that public works can be delivered timely, transparently and cost effectively for socio-economic development of the State.

Pilot Phase achievements:

The pilot phase of the project started with the signing –off of a participation agreement on 19th September, 2004 between Department of Economic Affairs (DEA), Government of India (GOI) and PWD, Government of Assam for US\$ 1.83 million for APCP to be implemented as a sub-project under the World Bank aided TA for Economic Reforms Project implemented by the DEA, GOI. The achievements include:

- (i) The department-wise application software (ERP) for computer based processes for Project Management, Project Financials, Bid Evaluation, Project Resource Management and Roads Maintenance Management has been successfully operationlised. It caters to all the projects including NH, DONER, PMGSY, Building Projects and the externally aided projects.

- (ii) Live operation commenced from 24th April, 2006 and presently is accessible online from the 12 piloted remote field office campuses including the PWD Secretariat.
- (iii) A state-of-the-art Data Centre (Named Assam PWD Centre of Excellence) housing the central database for the department was inaugurated on 24th January, 2006.
- (iv) 3400+mandays of computer training imparted.
- (v) The pilot objectives were achieved within the due time without cost overrun.

Recent achievements:

- (i) HR data of more than 2500 officers have been uploaded in the online practice instance. Once the data is updated the HR activities of the department, including transfer and postings, are to be carried out using the department's online system and information will automatically be available in the database.
- (ii) 16, 713 Km of roads along with their Ids have been defined in the system. Defining of roads (other than NH) is complete for 9 districts and partially complete for 3 districts.
- (iii) Department's contractor registration approval using the online system has been commenced. Data of the Class I contractor registrations of 2007-08 for the roads wing is almost complete. Once the data entry is 2008-09 is also complete, contractor registration approvals are to be done using the online system

The road ahead:

- (i) Benefits out of the system would be meaningful only if it is implemented across the whole department quickly and hence a resource estimate had been submitted for inclusion under the 11th Plan. A scaling up proposal has been documented and discussed with the World Bank for funding the Assam State Road Project (ASRP).

- (ii) The solution is proposed to be value added by road design software, structural analysis software, GIS, enabling the solution to be logged in through the internet, interfaces with Treasury and Finance Department.

E-tendering System:

- (i) APWD is among the pioneering departments to have adopted e-tendering system.
- (ii) The e-tendering service is outsourced to consultants of international repute. Contractors are encouraged to submit their bids electronically.
- (iii) Bid documents above Rs.20 lakh are electronically downloaded by the contractors for submission.

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- 26 Are there any schemes to give incentives for innovations? If so, what has been the impact.

Health

In order to make sure that doctors work in rural areas, the department has introduced a system of giving incentives for rural services as per the rates shown below:

Sl. No.	Category of posts	Incentive per month
1	Joint Director of Health Services	Rs.5000/-
2	Chief Medical & Health Officer/Superintendent of Civil Hospital/Sub-Divisional Medical & Health Officer (CD) and equivalent rank of Sub-Divisional Medical & Health Officer	Rs.5000/-
3	Sr. Medical & Health Officer	Rs.4000/-
4	Medical & Health Officer-I	Rs.3000/-

This scheme has been introduced after due consultation with Assam Medical Service Association (ASMA) who have also volunteered to monitor the presence of doctors from their end.

To ensure the success of evening OPDs, incentives at the following rates are being given to doctors from Government as well as private doctors (where Government doctors are not available for unwilling to participate) at the following rates. Even paramedics are being paid incentives.

Sl. No.	Category of Posts	Incentive per day
1	Specialist	Rs.500/-
2	Medical Officer	Rs.300/-
3	Ayurvedic doctor	Rs.250/-
4	Nurse	Rs.100/-
5	Laboratory Technician	Rs.100/-
6	Radiographer	Rs.100/-
7	Pharmacist	Rs.100/-
8	Grade IV	Rs.75/-

Education

Cash award of 84 elementary schools (2 for Lower Primary and 2 for Upper Primary in each district) for good academic performance from the year 2002-03 onwards has been introduced.

Actually there are no schemes to give incentives for innovations.

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27. Has business process reengineering been introduced in any of the Departments or agencies of the Government? If so, what is the impact?

Business process reengineering was conducted by each of the departments while finalizing their services for delivering under Right to Public Services Act. A total of 55 services covering Departments have been notified, the delivery system has been simplified adopting uniform procedure for delivery by all these Departments under the guidance of Administrative Reform & Training Department of the State Government.

The introduction of the MoU system in the Central Government Public Sector Enterprises during the year 1987-88 has bore results and an encouraging trend has been noticed. Government of Assam has, therefore, introduced the MoU system in the State Level Public Enterprises (SLPEs) in January, 2005. Main purpose of MoU is to ensure a level playing field to the PSU vis-à-vis the private corporate sector. MoU provides greater autonomy with higher accountability to the Management.

In case of State SLPEs, administrative departments being the controlling departments the responsibility to ensure the institutionalizing MoU system for performance management lies with the administrative departments. However, Public Enterprises department of the State Government, being the nodal department for policy formulation in case of State PSUs, initiated the process of institutionalizing MoU system in the State SLPEs and is acting as facilitator for the project. Public Enterprises department engaged three consultants for the Project Work. Project services involve two modules viz., (i) training Needs Analysis, Design of Training, Training Plan and Training Policy of SLPEs, and (ii) Support and Facilitation for Introducing and Institutionalizing MoU based Performance Rating System among selected 11 SLPEs of Assam. The Project Work on the both modules are under progress. The Consultants have already submitted their draft report on both the modules to the PSU

concerned and their Administrative Department. The Draft of the following PSUs has already been approved by the Board of Directors.

1. Assam Financial Corporation.
2. Assam State Film (Finance & Development) Corporation
3. Assam Petrochemicals Limited
4. Assam Police Housing Corporation.
5. Assam State Transport Corporation.
6. Assam Seeds Corporation.
7. Assam Livestock & Poultry Corporation.
8. Assam Industrial Development Corporation.

The objective and target set in accordance with the Vision, Mission of the Organization and the Obligation of the Government is to be determined and approved by the concerned administrative department. after fixing the target with due weightage. The draft MoUs of the above SLPEs have been approved by the concerned administrative department and draft MoUs were signed by the above SLPEs and the concerned administrative departments.

Signed MoUs in respect of three SLPEs namely, Assam Petrochemicals Ltd, Assam Financial Corporation and Assam State Film (Finance & Development) Corporation Ltd. are furnished below.

MEMORANDUM OF UNDERSTANDING

Assam State Film (Finance & Development) Corporation Ltd

Vision:

Ensure sustainable promotion of Film, Television, Arts and Culture by facilitating formulation and implementation of relevant policy frame-work in the state of Assam

Key Strategic Objectives:

- To provide financial assistance for production of Films, Television / Audio / Video and other media properties that support the vision
- To implement policies of the Govt. of Assam in the area of providing incentives / subsidies in support of the growth of the industry

- To provide necessary climate for the film industry to thrive
- To create competencies / trained manpower to support the growth as well as to provide employment opportunities by imparting knowledge connected and allied to Cinema, Television and Arts.
- To provide financial assistance in setting-up of infrastructural units and exhibition theatres.
- To act as an expert institution and handle the media requirements of the Govt. of Assam and other departments of the Government.

Financial Parameters		Weightage (%)
Parameter	Performance Target	
	2013-14	
Turnover (Rs Lakhs)	20	40
Profitability (Rs Lakhs)	2	10

Financial Parameters			Weightage (%)
Sl No	Parameter	2013-14	
1	Providing loans for film productions	1	10
2	Organising Film Festival/Film Appreciation Course	As per annual plan	10
3	Operationalise MPCC “Jonakee”	Subject to availability of fund	10
4	Nodal agency for other Deptts relating to production of documentaries, short films etc.	One of ASFFDC’s mandate is to carry on the business of film production. To carry-out this activity, a Govt Notification designating ASFFDC as the Nodal Agency will be required.	5
5	Production of films by Corporation	3	10

6	Collection and Preservation of films in the Film Archive	150	5
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Commitments /Assistance from the Government:

Govt. of Assam to:

- Provide necessary support to ASFFDC in releasing funds for completion of "JONAKKEE" project and also in capitalising the corporation to support financing activities.
- Create necessary fund to support PPP activities in reconstructing the cinema theatres.
- Issue directive (Government Order) to route the requirement for production of documentaries and other related work to ASFFDC.

Action Plan for Implementation and Monitoring of MOU:

The frequency of monitoring the MOU will be as follows:

- Monitor the financial parameters defined on monthly basis
- Monitoring of all the parameters on a quarterly basis and in every board meeting
- Review by administrative ministry on half yearly basis
- Evaluate the performance annually on the basis of provisional data
- Evaluate the performance based on this MOU at the close of year based on audited accounts as soon as possible

MEMORANDUM OF UNDERSTANDING ASSAM FINANCIAL CORPORATION (AFC)

Vision:

Contribute to and accelerate the socio-economy development of the region by acting as vibrant and dependable financial institution promoting and Entrepreneurism and growth of MSME and development sector.

Mission:

Leverage our knowledge, experience and resources to expand and diversify into new financial services and grow evenly as a competent, credible and transparent financial institution providing customized, timely, responsible and efficient solutions meeting the diverse needs of Customers.

Strategic Objectives:

- Focus on strategic marketing and branding to increase the fund disbursement by around times and increase the number of proposals received by almost ten times.

- Increase the equity based of the Corporation by infusion of funds from Government by roving the potential of stable growth with selective risks, improved recoveries and payments of dividends from year 2013-14.
- Regain the confidence of SIDBI by paying minimum guarantees dividends, improved recoveries and following the guide lines issued as part of tripartite agreement.
- Expand the fee based service income by a acting as financial products distributor.
- Gain the customer loyalty and confidence by implementing the procedures improving operational performance and customer relationship management.
- Diversify into venture capital and microfinance services and repay the loan account in next five years.

Performance Matrix:

Financial Parameters		Weightage
Performance Targets (Rs. in Lakh)		
Fund Performance	2013-14	
Fund Sanctions (Rs. in lakh)	12000.00	10
Fund disbursement (Rs. in lakh)	9500.00	5
Self-Dependency	2013-14	
Total Income/Interest Expense	1.5 (1814.52/1234.98)	5
Interest Income/Interest Expense	1.7 (870.33/518.14)	5
Core Business Income (%)	0.69% (1247.02/1814.52)	2
Debt/Equity	0.91 (7448.57/8186)	3
Stable Growth with selective Risks	2013-14	

Standard Assets/Total Assets	0.84 (14887.89/17636.57)	3
Recovery	2550.89	10
% Portfolio of top 10% customers	25	2
Net Profit after Tax	579.54	10
Stakeholders Returns	2013-14	
Dividend	3.5%	5

Non-Financial Parameters		Weightage
Performance Targets		
Optional Efficiency	2013-14	
Average Sanctioning Time (in days)	15	4
% of Profitable Proposals Rejected or not lent to	8	3
Average no. of Days for first meeting on proposal	5	3
Marketing and Strategy	2013-14	
Promotion Budget as percent of Total Income		2
Total number of proposals	150	3
Numbers of Proposals Sanctioned	110	3
Number of Customer Interaction Programmes	6	2
Employee Growth	2013-14	

Number of Training Programs per designation	2	4
Number of vacant Top Management post	0	3
Number of changes in Top Management	0	3
Compliance	2013-14	
Number of cases in which SIDBI guidelines have been violated	<5	3
Number of proposals under INR 1 Cr for which CART is not implemented	<5	2
Product Features	2013-14	
Loan Proposals Amount lost due to limited Product features	<5	5

Commitments/Assistance from the Government:

The Government agrees to:

- Provide Share Capital for further infusion of Share Capital into AFC contingent to the performance of AFC for the next two years.
- Provide necessary support of AFC in increasing the fee based income by partnering with AFC in implementation of its schemes.

Action Plan for Implementation and Monitoring of MOU:

The frequency of monitoring the MOU will be as follows:

- Monitor the financial parameters defined on monthly basis.
- Monitoring of all the parameters on a quarterly basis and in every board meeting.
- Review by administrative ministry on half yearly basis.
- Evaluate the performance annually on the basis of provisional data.
- Evaluate the performance based on this MOD at the close of the year based on Audited Accounts as soon as possible.

Memorandum of Understanding Assam Petrochemicals Ltd.,

Vision:

“To emerge as a Global Player in the business of petrochemicals by achieving leadership position in product quality, customer service and continuous innovation of management in all dimensions within 2017

To create economic activity and to generate employment

Mission of APL:

- To produce Methanol and Formalin efficiently, economically and in an environment friendly manner
- To establish itself as a profit making enterprise
- To work for all round development and improvement of the strategically important North Eastern parts of the country
- To diversify into production of other industrial products
- To provide balanced economics growth in the region

Strategic Objectives of APL:

- To increase market share in the field of “Chemical” within the country
- To Strengthening Financial Resources of the organization
- To increase Production and Productivity
- To Innovate new business ideas and implement the same for growth of the Company
- To take right steps at right time and to introduce proper action planning to achieve the corporate goal
- To implement best physical resources to get maximum output at optimum time

Performance Parameters for MoU:

Financial Parameters		Weightage (%)
Parameter	Performance Target	
	2013-14	
Turnover (Rs Crores)	70 and above	20
Profitability (Rs in Crores)	2 and above	10

*Turnover inclusive of duties and taxes, discounts & commissions

*Profitability: Profit before tax and extraordinary and exceptional items.

Non-Financial Parameters		Weightage (%)
Parameter	Performance Target	
	2013-14	
Capacity Utilisation	90%	10
Employee satisfaction	65%	5
Safety	Zero Accidents, Four Awareness Camps	5
Statutory compliance	Holding of AGM before 15/9/13	5
	Filing of Form 23AC & 23ACA before 11/10/13	
	Filing of Annual Return before 14/11/2013	
	Renewal of pollution control board consent before 3 months of due date	
	Nil show cause notice from statutory	
Corporate Governance	Composition of Board of Directors as per clause 49 (I)(A)	5
	Audit Committee as per Clause 49(11) (A)	
	Conduct of Secretarial Audit	
Corporate Social Responsibility	Expenditure in CSR Activities - 2% of Avg. Profit of last 3 years	5
Training	Completion of training programmes as per the training calendar- 75%	5
Pollution control	Meeting as per PCB guidelines. No show-cause notice during the year	5
Environmental conservation	Ambient Air; Water and Noise levels within the permissible limits- no deviation	5

Energy conservation	Energy consumption within acceptable limit	5
Commissioning of New project	500 TPD Methanol Plant- 75% completion as per plan Phase I**	5
	200 TPD Acetic Acid Plant – 75% finalization of technology and project plan	5
Improvement Projects	4	5

**Phase-I Basic & Details engineering, drawing and site preparation, vendor selection and placement of order.

Commitments / Assistance from the Government:

The Government agrees to:

Provide necessary support to APL in commissioning new projects within the agreed time frame

Action Plan for Implementation and Monitoring of MOU:

The frequency of monitoring the MOU will be as follows:

- Monitor the financial parameters defined on monthly basis
- Monitoring of all the parameters on a quarterly basis and in every board meeting
- Review by administrative ministry on half yearly basis
- Evaluate the performance annually on the basis of provisional data
- Evaluate the performance based on this MOU at the close of year based on audited accounts as soon as possible

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- 28 The status of implementation of Performance Monitoring and Evaluation System (PMES). How many departments have prepared Results-Framework Document (RFD)? Copy of the guidelines issued on RFD may be enclosed.

Performance Monitoring and Evaluation System (PMES) is a system to both “evaluate” and “monitor the performance of Government departments. Under PMES each department is required to prepare Results Framework Document (RFD). RFD provides a summary of the most important results that a department expects to achieve during the financial year. This document has two purposes : (a) shift the focus of the department from process orientation to results orientation, and (b) provide an objective and fair basis to evaluate department’s overall performance at the end of the year.

The State Government of Assam initiated the RFD implementation process by organizing a workshop at Guwahati, Assam on December 14-15, 2011.

Hon’ble Chief Minister of Assam along with his Cabinet colleagues attended the Workshop. A large number of senior officers from all the departments had participated in the Workshop.

The State Cabinet approved the adoption of RFDs. All departments had submitted their RFDs to the Department of Administrative Reform & Training, the nodal department for coordinating RFD works in the State.

The representatives of Government of Assam went to Delhi on June 11, 2012 to discuss with ATF members. Based on the discussions with the ATF members, RFDs have been finalized.

A group of members of ATF thereafter visited Guwahati on July 23-24, 2012 for meeting with each department of Government of Assam to discuss their respective RFDs. Based on the discussion with

ATF members, final revised RFDs were submitted and these were approved by the Cabinet.

The Cabinet has also approved the proposal for bringing out a Compendium of RFDs for the year 2012-13.

Administrative Reform & Training Department of the State Government has prepared RFD for the year 2012-13 which is now under process. The Department has already drafted RFD for 2013-14. During 2012-13, 48 Departments have prepared RFD and uploaded in the PMES along with in their own websites.

Copy of guidelines on RFD issued for 2011-12 is uploaded in pdf. File (Topic-28-RFD-Assam 2011-12).

- 29 How is the District Innovation Fund being implemented as per 13th FC Report (Para 12.92) and (12.96)? What have been the major improvements carried out since 2010-11? What are the suggestions of the State Government to improve its design and implementation?

The 13th Finance Commission has recommended a grants-in-aid of Rs.27 crore to Assam for the four year period 2011-15 towards the scheme viz. "District Innovation Fund". Under this scheme, a sum of Rs.1 (one) crore would be made available to every district which aims at increasing the efficacy of capital assets already created. This investment is to be used to fill in public infrastructure already available in the district, which is not being utilized for want of relatively small investment.

The Health and Family Welfare Department of the State has prepared an action plan for an amount of Rs.27.00 crore for updating 27 Nos. of District Hospitals to Indian Public Health Standards (IPHS). For this purpose State Health and Family Welfare Department has adopted a project viz. "Establishment of Regional Diagnostic Centre with DIACOM compatible equipments and Tele-Radiology facility". The existing Regional Diagnostic Centres established with the financial support of 11th FC and 12th FC in only 11 districts have been unable to provide the required diagnostic facilities to needy patients at district level for long time due to lack of modern equipments and qualified manpower in each facility. Tele-radiology is the transmission of radiological patient images, such as x-rays, CTs and MRIs, from one location to another for the purposes of interpretation and/or consultation. Tele-radiology is a growing technology and imaging procedures are growing approximately 15% annually against an increase of only 2% in the radiologist population.

Tele-radiologist improves patient care by allowing Radiologists to provide services without actually having to be at the location of the

patient. This is particularly important when service of specialist such as a MRI Radiologist, Neuro-radiologist, Pediatric Radiologist, or Musculoskeletal Radiologist is needed. Because these professionals are generally located only in large metropolitan areas, working during day time hours. Tele-radiology allows for trained specialists to be available twenty four hours.

Tele-radiology utilizes standard network technologies such as the internet, telephone lines, wide area network (WAN), or over a local area network (LAN). Specialised software is used to transmit the images and enable the Radiologist to effectively analyze the hundreds of images. Technologies such as advanced graphics processing, voice recognition and image compression are often used in Tele-radiology.

Assam Government has decided to implement the PACS and Tele-technology Solution in all 27 district hospitals that will make the radiology report available round the clock and give a way to shorter wait times for diagnosis and treatment. Simultaneously distribution of patient radiology information to multiple locations and an increase in radiology efficiency can make this project very promising. Assam Government desires to execute this ambitious Health care project with the help of information technology by planning to connect all the district hospitals with one of the super specialty Hospital where a large number radiologist is available. The implementing Agency of the project is NRHM, Assam under the Health and Family Welfare Department of Assam Government.

As per the recommendations of the 13th Finance Commission, out of the total cost involved towards the project, only 90% will be met from the District Innovation Fund and the balance 10% will be met by District Health Society in Assam. The grant will be released in two instalments during 2011-15. The first instalment amounting to 50% of the total amount allocated to a State would be released in 2011-12. Government of Assam has received first instalment of Rs.13.50 crore

in 2011-12 and released the amount to NRHM, Assam for all 27 districts. The second instalment of the grant would be released after the State Government provides a report to Ministry of Finance on the end use of the first instalment, detailing the benefits created in prescribed format of Government of India.

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VII. SUBSIDIES

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- (a) Please specify the subsidies of different types, the basis/rates, purpose/objective, and beneficiaries to whom these subsidies are being paid.
- (b) The form (whether in the form of concessional interest rates, prices/cheques for services/or outright grant) may also be indicated.
- (c) Please indicate annual cost of budgeted subsidies, head-wise details of budgetary subsidies, direct or indirect, being paid/borne by the State government from 2007-08 onwards.
- (d) State whether any assessment(s), if any has been made as to their usefulness and qualification of the benefits flowing from these subsidies.
- (e) State initiatives, if any to improve direct cash transfers whereby cash is provided to beneficiaries in lieu of subsidies products.

Types of Subsidy	Purpose / objective	Basis/ rates of subsidy	Direct / Indirect	Beneficiaries	Whether in the form of concessional interest rates/ prices or outright grant
1	2	3	4	5	6
INDUSTRIAL SECTOR					
1. State Capital Investment Subsidy	To increase the viability of the unit by providing subsidy on the fixed capital investment on Plant & Machinery	@30% of the fixed capital investment maximum up to Rs.20 lakh. For export oriented unit, the maximum ceiling is Rs.25.00 lakh.	Direct	SSI units	Outright grant

2. Power subsidy	To make the products of the units competitive by reducing the cost of production by providing subsidy on Electrical Energy consumed for production	5 years from the date of commercial production subject to the ceiling up to 1.0 MW, 30% up to maximum of Rs.10.00 lakh and above 1.0 MW, 25% up to maximum of Rs.25.00 lakh.	Direct	-do-	-do-
3. Interest subsidy on Term Loan	To make the products of the units competitive by reducing the cost of production by providing subsidy on Interest on Working Capital	@30% of the amount of interest charged by/paid to the banks on working capital loan/cash credit for a period of 5 years from the date of commercial production subject to a ceiling of Rs.1.00 lakh per unit/year	Direct	Sick Units	Outright grant
4. Subsidy on Captive Power	To ensure continuous production even during the period of power failure, the units are required to install Generating Set and a part of the cost of generator is subsidized.	@50% of the cost of Generating Set subject to a ceiling of Rs.10.00 lakh.	Direct	SSI unit	Outright grant
5. Subsidy on Quality Certification / Technical know-how.	To assist the industrial units to obtain technical know-how from	50% subsidies subject to a ceiling of Rs.1.00 lakh for fees paid for quality certification.	Direct	SSI unit	Outright grant

	recognized organization / Laboratories etc. and to encourage them to adhere to latest quality standards				
6. Subsidy on drawal of Power Line	To assist the unit in drawal of electrical power line to the factory premises and installation of transformer for getting power of required volt.	20% of the cost payable to power utility for drawal of power line from HT/LT power line up to the factory premises including the cost of transformer subject to a ceiling of Rs.10.00 lakh.	Direct	SSI unit	Outright grant
HANDLOOM & TEXTILE SECTOR					
1. Fly shuttle Looms & Accessories	Fly shuttle looms & accessories are to be given to the needy poor weavers for earning their livelihood by way of handloom products	@ Rs.2000/-	– do –	Weavers	– do –
2. Yarn to Weavers	- do -	@ Rs.500/-	– do –	– do –	– do –
3. Reimbursement of fund to PWCS	To provide marketing support to Handloom Agency by way of 20% rebate on sales on Handloom clothes.	20% reimbursement on sales of handloom clothes by PWCS	Indirect	PWCS	Concession price

SOCIAL SECURITY SECTOR					
1. Family oriented income generating scheme	Economic upliftment of S.T. (Plain) people living below poverty line.	i) 50% of total schematic cost or maximum Rs.800/- as subsidy. ii) Remaining 50% of total schematic cost as bank loan.	Indirect	Individual Beneficiary	Outright grant
2. Family oriented income generating scheme	Economic upliftment of S.C. people living below poverty line.	i) 50% of total schematic cost or maximum Rs.800/- as subsidy. ii) Remaining 50% of total schematic cost as bank loan	Indirect	Individual Beneficiary	Outright grant
3. – do –	Family oriented income generating scheme for OBC people	i) 50% subsidy of total cost of the scheme. ii) Remaining 50% of total schematic cost as bank loan.	Indirect	Individual Beneficiary	Outright grant
AGRICULTURAL SECTOR					
1. Adoption of new technology	To encourage farmers to adopt new technology	100%	Indirect	Horticulture Farmers	Outright grant
2. Back ended	For carrying horticultural produces to markets from remote areas	50%	Indirect	Horticulture Farmers	Outright grant
3. Tractor	To enhance Farm power for multiple cropping	30%, 50% & 75%	Direct	Group of small, marginal and women farmers.	Outright grant
4. Power Tiller	-do-	30%, 50% & 75%	Direct	Group of small, marginal and women farmers.	Outright grant
Rotavator	-do-	50%	Direct	Group of small, marginal and women	Outright grant

				farmers.	
Rotary Tiller	-do-	50%	Direct	Group of small, marginal and women farmers.	Outright grant
Self Propelled Reaper	To reduce manpower and facilitate time saving for multiple cropping	50%	Direct	Group of small, marginal and women farmers.	Outright grant
Power Paddy Thresher	To reduce manpower and harvest loss	50%	Direct	Group of small, marginal and women farmers.	Outright grant
Potato Planter	To reduce manpower, seed requirement and maintenance of proper spacing	50%	Direct	Marginal Farmers/ Women Farmers.	Outright grant
Potato Digger	To reduce labour cost	50%	Direct	Marginal Farmers/ Women Farmers.	Outright grant
STW	To create irrigation potential	50% & 60%	Direct	Marginal Farmers	Outright grant
LLP (Diesel/Electrical)	To create irrigation potential	50% & 60%	Direct	Marginal Farmers	Outright grant
Deep Tube-Well	To create irrigation potential	50% & 70%	Direct	Group of Farmers	Outright grant
STW (Electrical)	To create irrigation potential	50%	Direct	Small & Marginal Farmers	Outright grant
Paddy Thresher without prime mover	To reduce manual labour	60%	Direct	Small & Marginal Farmers	Outright grant
Chuff Cutter	For smooth feeding of cattle	50%	Direct	Small & Marginal Farmers	Outright grant

H.C. Sprayer	For plan protection of field crops	50% & 90%	Direct	Small & Marginal Farmers	Outright grant
M.B. Plough	For scientific tillage operation	50%	Direct	Small & Marginal Farmers	Outright grant
Wheel Hoe	For intercultural operation on the field	50% & 90%	Direct	Small & Marginal Farmers	Outright grant
Paddy Weeder	For intercultural operation on the field	50%	Direct	Small & Marginal Farmers	Outright grant
Garden Rack	For field preparation	50%	Direct	Small & Marginal Farmers	Outright grant
Maize Sheller	For shelling of maize corn	50%	Direct	Small & Marginal Farmers	Outright grant
Vermicompost Pit	For production of vermicompost used in organic farming	75%	Direct	Small & Marginal Farmers	Outright grant
Auto Van	For accessibility of farm produces to the distant market for remunerative prices	50% & 75%	Direct	Group of Farmers	Outright grant
Mini Truck (1.8 to MT)	For accessibility of farm produces to the distant market for remunerative prices	50%	Direct	Group of Farmers	Outright grant
Micronutrient Borax/Zinc Sulphate	To enhance availability of micronutrients to the plants for increasing production &	50%	Direct	Small & Marginal Farmers	Outright grant

	productivity				
HYV/Foundation Seeds of Paddy, Black Gram & Mustard	For seed production programme	50%	Direct	Small & Marginal Farmers	Outright grant
Jute Retting Tank	For production of quality fiber	60%	Direct	Small & Marginal Farmers	Outright grant
Chemical Fertilizer	For enhancing production & productivity of field crops	50% & 70%	Direct	Small & Marginal Farmers	Outright grant
Modern Mini Rice Mill	For processing quality of rice	50%	Direct	Small & Marginal Farmers	Outright grant
Multi-row seed drill	For scientific cultivation of Jute	75%	Direct	Small & Marginal Farmers	Outright grant
Premium under National Agriculture Insurance Scheme	Motivation of farmers for investment in agriculture against natural calamities	10%	Direct	All categories of Farmers	Outright grant
Premium under Modified National Agriculture Insurance Scheme	Motivation of farmers for investment in agriculture against natural calamities	40%	Direct	All categories of Farmers	Outright grant
Transport Subsidy	To carry agricultural from remote areas to distant market for remunerative prices	Rs.1.50/qtls/Km.	Direct	Agricultural Produce Marketing Group	Outright grant
SSI Unit	For economic empowerment of the Women Self	90%	Direct	Women Self Help Group	Outright grant

	Help Group				
COOPERATIVE SECTOR					
1. Subsidy to Housing Cooperatives	For development of cooperative societies.	No fixed rates	Direct	Cooperative societies	Outright grant
2. Subsidy to Dairy Cooperatives	For development of cooperative societies.	No fixed rates	Direct	Cooperative societies	Outright grant
3. Subsidy for construction of Go-downs	For development of cooperative societies.	No fixed rates	Direct	Cooperative societies	Outright grant
4. Managerial Subsidy to cooperatives	For development of cooperative societies.	No fixed rates	Direct	Cooperative societies	Outright grant
5. Subsidy to ASCARD Bank	For development of cooperative societies.	No fixed rates	Direct	Cooperative societies	Outright grant
FISHERIES					
Fish Production	Construction /Renovation of individual ponds/tanks for fish culture for increase of fish production and income generation.	Subsidy @20% of total cost with a ceiling of Rs.80,000/ha for all farmers except SC/ST for whom it will be Rs.1 lakh/ha (25%)	Direct	Fish farmers	Outright grant
Fish Production	Reclamation/ Renovation of individual ponds/tanks for fish culture for increase of fish	Rs.75,000/ha subsidy @ 15,000/ha for all farmers except SC/ST for whom it will be Rs.18,750/ha (25%)	Direct	Fish farmers	Outright grant

	production and income generation.				
	Development of low-lying area/derelict water bodies through SHG/Community for the purpose of increasing production.	Unit cost Rs.75,000/ha Subsidy @20% to the beneficiary with a ceiling of Rs.15,000/ha.	Direct	Identified Community/SHG	Outright grant

Annual Cost and Head-wise details of subsidies paid from 2007-08
(Rs. in lakh)

Year	Industries 2851 and 2852	Agriculture 2401	H & T 2851	Social Security 2225	Fisheries 2405	Cooperation	Total
2007-08	319.68	257.13	100.00	612.96	20.00	480.00	1789.77
2008-09	600.00	397.27	0.00	730.55	123.00	114.08	1964.90
2009-10	754.87	421.04	50.00	541.92	208.00	407.13	2382.96
2010-11	1400.00	285.26	50.00	415.82	50.00	340.29	2541.37
2011-12	2050.00	253.82	20.00	30.00	102.00	1129.57	3585.39

Fisheries

Assessments have been made and it is found that per ha production of fish increased from 1000 kg to 1800 kg and income of the farmers increased and it will definitely help the farmers in enhancing their livelihood.

Agriculture

Assessments have been done in key achievement factors of the department. Production of rice increased from 29.16 lakh MT 2006-07 to 47.16 lakh MT in 2011-12 and expected to achieve 55.00 lak MT in 2012-13. The achieved productivity of pulses by 579 kg/ha in 2011-12 against 542kg/ha in 2006-07 and anticipated to achieve 633 Kg/ha in 2012-13. The State produced 48.60 lakh MT of Food Grains during 2011-12 against 30.63 lakh MT in 2006-07. Significant achievement with the production of 1.56 lakh MT of Oilseeds has been made during 2011-12 against 1.37 lakh MT in 2006-07.

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TOPICS ON WHICH NOTES ARE REQUIRED

VIII. NORMS FOR MAINTENANCE OF CAPITAL ASSETS

31.

(A) IRRIGATION

- (a) Please indicate the prevailing norms, if any, which the State Government have prescribed or follow in the regulation of expenditure on the maintenance (wage and non-wage component separately) or various types of irrigation. Please give an appraisal of these norms indicating since when these norms are in force and the procedure for their revision from time to time. Have these norms been a subject of study/review recently. If so, the results thereof and Government's decision thereon.
- (b) Please indicate the liability, if any, of the beneficiary of Irrigation for maintenance of field channels under the Legislation in force and if these charges are actually being realised or not. Please indicate the amounts realised if any, in each year since 2007-08.
- (c) Please indicate the prevailing norms for the maintenance of flood embankment, if any, which the State government have prescribed or follow in the regulation of expenditure on the maintenance (wage and non-wage component separately) of these norms indicating since when these norms are in force, and the procedure for their revision from time to time. Have these norms been a subject of study/review recently? If so, result thereof and government decision thereon.

(B) ROAD AND BUILDINGS

- (a) Please indicate the prevailing norms, if any, which the State Government have prescribed or follow in the regulation or expenditure on the maintenance (wage and non-wage component separately) or various types of roads & buildings. Please give an appraisal of these norms indicating since when these norms are in force and the procedure for their revision from time to time. Have these norms been a subject of study/review recently. If so, the results thereof and Government's decision thereon.
- (b) Please indicate the liability, if any, of the beneficiary of roads & buildings for maintenance of roads & buildings under the Legislation in force and if these charges are actually being realised or not. Please indicate the amounts realised if any, in each year since 2007-08..

- (c) Please indicate the prevailing norms for the maintenance of roads & buildings, if any, which the State government have prescribed or follow in the regulation of expenditure on the maintenance (wage and non-wage component separately) of these norms indicating since when these norms are in force, and the procedure for their revision from time to time. Have these norms been a subject of study/review recently? If so, result thereof and government decision thereon.

31 (A)

(a) **Norms for Maintenance of various types of Irrigation Works.**

	Type of Irrigation Projects	Potential created as on 31.03.2013 (in hectare)	Potential Utilised (in hectare)	Potential Unutilised (in hectare)	Rate Per Hectare (in Rs.)	Annual Cost (Rs. in crore)
A.	Major & Medium Works					
	Surface Flow & Surface Lift	254343	67675		1500	10.15
				186668	750	14.00
B.	Minor Works					
	Surface Flow & Surface Lift	364569				
	2. Minor Irrigation Schemes (Surface Lift)		90010		588	5.29
C	Minor Ground Water Irrigation Schemes		61456		588	3.61
	Total					33.05

The above norms include about 40% for regular wage component. The above norms have been continuing since Ninth Finance Commission and no revision of above norms have been made as yet and the norms have not been put to a subject of study / review recently.

31 (b) Normally the beneficiaries are not directly responsible for maintaining the field channels of irrigation schemes except in schemes handed over to the

Water Users' Associations with such responsibilities under a Memorandum of Understanding. However, the beneficiary farmers are liable to bear the cost of operation and maintenance of irrigation schemes by payment of water rates as per provisions contained in the Assam Irrigation Act, 1983 and the Assam Irrigation Rules, 1997.

The State Government vide Notification No. IGN (W) 446/91/16 dated 18.06.1992 first imposed Irrigation Service Charges at different rates for different crops to be realized from the beneficiary cultivators. Thereafter, State Government re-fixed irrigation charges for realization from the beneficiaries vide Notification No.IGN (W) 286/89/332 dated 28.12.1993 and then last re-fixed the irrigation charges vide Notification No.IGN (W) 3/2000/Pt/28 dated 30.03.2000. The irrigation service charges realized since 2007-08 are given below:

Year	Amount Realized (In Rupees)
2007-08	1,96,292
2008-09	2,01,497
2009-10	3,39,568
2010-11	4,75,873
2011-12	12,06,105
2012-13	6,25,814 (Provisional)

31 (c)

The prevailing norms for maintenance of flood embankments, drainage channels, river training and bank protection works are worked out on the basis of recommendation of the **“Report of Expert Committee of Maintenance of Different Type of Flood Protection and Drainage Works” held on December 1982 at Guwahati**, headed by Mr. P.L. Gumani, Member (floods), Central Water Commission & Chairman of the Expert Committee. The cost of maintenance is worked out by the State Government as per norms on the basis of height of embankment, age of embankment and discharge of the river.

It is seen that amount received for maintenance of embankment (non-wage component) is too less in comparison to the amount calculated as per norms. For example, in 2012-13, the requirement of fund as per norms was Rs.140.94 crore, whereas the Water Resources Department received Rs.55.12 crore. Due to paucity of fund, proper maintenance of the flood control structures could not be taken up for years together resulting in frequent breaches of embankment.

Regarding wage component, norms is followed as per the “Manual for Maintenance of Embankment” of Government of Assam as per which patroller is required @1 no. per 6 Km of embankment of all categories (A, B, C, D) of river. Similarly, Muster Roll labour is required @1.5 nos per Km for A-Category; @1.25 nos per Km for B-Category; @1 no. Per Km for C & D-Category rivers. Patroller-cum-casual labour for 4 months was allowed as per the manual which was 2 Nos per Km for A-Category; 1.5 nos. Per Km for B-Category; 1 no. Per Km for C-Category & $\frac{3}{4}$ no per Km for D-Category rivers. But the above norms are not followed in Water Resources department now as the Muster Roll labourer. Patrollers etc. are banned by the Government of Assam from 01/04/1993. Hence the Department is to depend fully on the regular field staff like Section Assistants & Khalashi and other 4th Grade Staff for maintenance of embankment.

The norms have been in force since 1977 (on the basis of guidelines approved by the Central Flood Control Board in its 16th Meeting held in November 1977), which was revised in 1982.

Norms for maintenance of existing Flood Control Works (both non-wage and wage component):

	Non-Wages Component		Length in Km.	Rate as per norms Per Km. (Rs. in lakh)	Amount in lakh.
A		Embankment			
I		Discharge less than 10,000 Cumec			
	i	Year of construction less than 3 years			
		Height of Embankment upto 3.00 M	---	2.30	---
		Height above 3.00 M	17.97	3.26	58.64

	ii	Year of construction more than 3 years			
		Height upto 3.00 M	848.60	1.73	1465.93
		Height above 3.00 M	2420.25	2.30	5574.56
II		Discharge more than 10,000 Cumec.			
	i	Year of construction less than 3 years			
		Height of Embankment upto 3.00 M	---	3.22	---
		Height above 3.00 M	17.00	4.57	77.66
	ii	Year of construction more than 3 years			
		Height Embankment upto 3.00 M	---	2.42	---
		Height above 3.00 M	1170.00	3.22	3772.85
		TOTAL	4473.82		10,950.00
B		Drainage channel			
	a	Discharge upto 5 Cumec	136.90	0.35	47.78
	b	5 to 15 Cumec.	434.55	0.44	189.56
	c	Above 15 Cumec.	282.74	0.87	246.68
		TOTAL	854.19		484.02
C		Protection and River Training Works			
1		5% of capital cost for Permanent & Heavy protection less than 3 years			180.00
2		3% of capital cost for subsequent years			1085.00
3		10% of capital cost for Temporary and light protection			1395.00
		Total			2660.00
		Grand Total for Non-Wage Component (A+B+C)			14093.66

Say Rs.140.94 crore

The need for adequate maintenance has been stressed from time to time by several High Level Committees / Commissions including Rashtriya Bund Ayog. The Water Resources Department since 1983 adopted the recommendation of “Expert Committee on Norm for maintenance of different types of embankment, protection works and drainage works” for maintenance of flood management structures.

Above norms are adopted after reviewing the norms for maintenance during departmental Flood Drill Meeting on 24th June, 2002.

31 (B) ROADS AND BUILDINGS

31 (B)

(a) BUILDINGS

As per APWD SOR 2013-14, the following norms were followed for maintenance of buildings. However, the rates are subject to revision as the price of essential construction materials are in increasing trend over the years. This norm also included essential repairs and renovation works in isolated cases.

Maintenance Norms for Buildings in terms of Plinth Area
(Rate in Rs. Per Sq. m.)

Types of Building	Plinth Area for RCC and Sqm for Assam Type	Rate for Civil Works, per Cum/Sq M Sanitary & Water Supply Works	Rate for Electrical Works	Total	Annual cost (Rs. in crore)
A. Non-Residential					
(i) Assam Type					
(a) Plains	2730513	354	46.5	400.5	109.36
(b) Hills	341312	424.8	55.8	480.6	16.4
(ii) RCC					
(a) Plains	6258535	100.5	13.5	114	71.35
(b) Hills	782316	120.6	16.2	136.8	10.7
Total-A					
B. Residential					
(i) Assam Type					
(a) Plains	481485	236	31	267	12.87
(b) Hills	60230	283.2	37.2	320.4	1.93
(ii) RCC					
(a) Plains	1104445	67	9	76	8.39
(b) Hills	138055	80.4	10.8	91.2	1.26
Total-B					24.45
Grand Total (A+B)					232.26

N.B. :-

For proper maintenance of important buildings such as Hospitals, Dispensaries, Schools, Court Buildings, residences of High Court Judges, Rajbhavans and jails etc., where standard of maintenance is high, 50% additional maintenance cost over the above mentioned rates are to be taken.

(b) ROADS

(a) Prevailing norms, etc.:

The norms accepted by the Ministry of Road Transport and Highways vide the “Report of the Committee of Norms for Maintenance of Roads in India” has been adopted. Under the recommendations, specific rates of annual cost of maintenance per km of roads are considered separately for different terrains, different road class and different traffic volumes. Copy of the relevant pages of the abovementioned publication are enclosed.

In Assam, budgetary provisions have been made based on the abovementioned norms since 2006-07.

The procedure of updating the maintenance norms is prescribed in the form of a mathematical model in the abovementioned publication itself as under:

$$\{ F L (I1 - I0) / I0 + Fm (W1 - W0) / W0 + F F (f1 - f0) / f0 \} * 100$$

Where

F L = labour component

Fm = Material component

F F = Machinery component

I1 = Average annual consumer price index for the year under consideration

W1 = Average annual wholesale price index for the year under consideration

f1 = Average annual fuel price index for the year under consideration

I0 = Average annual consumer price index for 1999-2000

W0 = Average annual wholesale price index 1999-2000

f0 = Average annual fuel price index 1999-2000

Study/ review of the norms: The above mentioned norms have been discussed with experts of the country on several occasions and no significant changes have been suggested so far.

Summary of maintenance requirement for Roads and Bridges under PWRD

Road	Terrain	Surface	Lane width	Unit	Qty	Unit cost (Rs. In Lakh)	Cost (Rs. In Lakh)
SH	Hills	Earthen	SL	Km	136	0.65	87.99
SH	Hills	BT	SL	Km	599	8.63	5168.63
SH	Hills	BT	DL	Km	20	10.50	210.04
SH	Plains	Earthen	SL	Km	159	0.65	102.87
SH	Plains	BT	SL	Km	1427	4.70	6706.61
SH	Plains	BT	DL	Km	793	5.79	4592.04
MDR+RR+UR	Hills	Earthen	SL	Km	3786	0.52	1980.33
MDR+RR+UR	Hills	BT	SL	Km	1284	4.76	6114.65
MDR+RR+UR	Plains	Earthen	SL	Km	18719	0.34	6354.48
MDR+RR+UR	Plains	BT	SL	Km	18014	2.12	38272.35
MDR+RR+UR	Plains	BT	DL	Km	563	3.03	1704.53
SPT Bridge				No	3250	3.00	9750

Total 81044.54
Say Rs. 810.00 Crore

Wage & Non wage break up:

20% of the amount so calculated is considered as wage component and the rest 80% non-wage component.

(b) liability of beneficiary :

There is no direct beneficiary of the roads.

(c) Maintenance of PMGSY roads and State Highways

The roads completed under PMGSY are under routine maintenance contract with the contractor of the PMGSY project upto a period of 5(five) years from completion of the work. After expiry of this routine maintenance period, periodic renewal is undertaken under the maintenance schemes.

All the other categories of roads including State Highways are maintained under an annual maintenance plan. One part of the maintenance budget allocation is earmarked for the roads divisions normally in the proportion of the road lengths under the divisions. Specific amounts are earmarked for emergent nature of repair works, periodic renewal of PMGSY roads, Election urgent repair works, etc. The roads or road sections are prioritised based on the importance, traffic volume, time since construction or last renewal, road condition, etc. Recently, the Performance based Maintenance contract has been introduced in 5 (five) districts.

The Government servants residing in the allotted Government residential building are liable to pay rent to the Government as per admissible rule during their service period. But in case of roads, the beneficiaries are not liable to pay user charges for maintenance of roads.

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TOPICS ON WHICH NOTES ARE REQUIRED

IX. MANAGEMENT OF SRTC

32.

- (a) Please give information regarding the name and number of State Road Corporation Undertakings (i.e. Corporations, Municipal Undertakings, Govt. Departments, and Companies) that are run by the State.
- (b) Please state whether tourist contract carriage permit operators are allowed to ply on routes on which the State Road Transport Undertaking have exclusive right of operation. If yes, please give in percentage terms and in Km terms the routes on which the tourist contract carriage permit operators are allowed to ply for the period from 2007-08 to 2011-12.
- (c) Please give the percentage share of passengers carried by the SRTC and those carried by the Private operators, in case where parallel operations are allowed.

32(a)

In Assam, Assam State Transport Corporation (ASTC) is the sole State Government Undertaking in Road Transport with Head Quarter at Paltanbazar, Guwahati.

32(b)

There is complete exclusion of buses having contract carriage permits, All Assam Tourist Permits and All India Tourist permits to ply on route on which the State Road Transport Undertaking has exclusive right of operation. Hence, furnishing of information in respect of percentage terms and in Km terms of the routes on which the tourist contract carriage permit operators from 2007-08 to 2011-12 does not arise.

32(c)

The ASTC has been plying 550 numbers of its own vehicles and another 1170 numbers of private buses are running under the banner of ASTC. There are over 10,000 numbers of Contract Carriage, Stage Carriage

buses operating in the State. Thus, ASTC's share including the private buses run under ASTC is less than 30% of the total passenger carried in the State. In city service operation at Guwahati, the share of passenger of ASTC is about 20% and the rest 80% is covered by private operators.

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IX. MANAGEMENT OF SRTC

33. Please give the rate of Motor Vehicle Tax and Passenger Tax/Addl. Motor Vehicle Tax. Please indicate since when these rates have been applicable i.e. when the last revision in tax rates was undertaken and whether it was translated into a hike in the fares of the SRTCs. The increase in revenue on account of fare hike and the details in this regard during the period 2007-08 to 2011-12 may be given.

The rate of Motor Vehicle Tax for passenger vehicles used for commercial purposes has been revised under the Assam Motor Vehicles Taxation (Amendment) Act, 2011, which has come into effect from 1st September, 2011. The rates are given below :

Sl. No.	Description of vehicle	Annual Tax	Quarterly Tax
1	Passenger carrying capacity of 3 or less persons (three wheelers)	Rs.1500.00	Rs.400.00
2	Passenger carrying capacity of 4 person to 7 person (three wheelers)	Rs.3000.00	Rs.800.00
3	4 wheelers vehicle with passenger carrying capacity of 6 persons licensed to operate in one city or region.	Rs.4000.00	Rs.1000.00
4	4 wheelers vehicles with passenger carrying capacity upto 6 licensed to operate all over the State.	Rs.6500.00	Rs.1650.00
5	Vehicles with passengers carrying capacity upto 10 persons.	Rs.7500.00	Rs.1900.00
6	Vehicles with passengers carrying capacity of 13 persons.	Rs.11000.00	Rs.2800.00
7	Vehicles with passengers carrying capacity 14 to 30 persons.	Rs.12000.00	Rs.3000.00
8	Vehicles with passengers carrying capacity more than 30 persons.	Rs.12000.00+Rs.110.00 for every additional seat more than 30	Rs.3000/- +Rs.28/- for every additional seat above 30.
9	Omni Tourist Bus	Rs.15000/-	Rs.3750/-
10	Deluxe/Super Deluxe/ Express Buses with passengers carrying capacity more than 30 (As specified by Govt. in the Transport Department's Notification No. TMV. 251 / 97/01 dt.16.12.97)	Rs.12000/-+Rs.120/- for every additional seat above 31.	Rs.3000/- +Rs.30/- for every additional seat above 31.
11	All Assam Super Deluxe contract carriage	Rs.50,000/-	Rs.12,500/-

Increase of M. V. Tax is not translated into hike in the fare of ASTC.

The date of fare revision of ASTC is shown below:

21.12.2004
27.10.2010
18.10.2012

The increase in revenue on account of fare hike during the period 2007-08 to 2011-12 is given below :

Year	Rs. in Crore
2007-08	Nil
2008-09	Nil
2009-10	Nil
2010-11	2.99
2011-12	4.58

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TOPICS ON WHICH NOTES ARE REQUIRED

IX. MANAGEMENT OF SRTC

34. Please give a note on steps taken, if any, for improving the financial position of the Undertaking during the year 2005-06 to 2012-13 (e.g (i) for better and efficient management of men and materials; (ii) revision of tariffs to increase profitability, (iii) Voluntary Retirement Scheme (VRS); (iv) any plans for undertaking expansion; (v) any MOU signed for the said period and (vi) any other steps.

Assam State Transport Corporation (ASTC) has taken the following measures to improve its financial position during the years 2005-06 to 2012-13:

- (1) For better and efficient management of men and materials :
 - (i) complete ban on appointment in the ASTC since 1998.
 - (ii) Improvement of stations, yards, maintenance centres and computerization of ticketing system.
 - (iii) Increase of its fleet position by repairing its long shutdown vehicles and augmenting its fleet position by purchase of new vehicles.
 - (iv) Agreement has been entered with the Bharat Petroleum Company Ltd for opening and operating of Retail Outlets at Nagaon, Jorhat, Silchar. Retail Outlets at Nagaon and Jorhat have been commissioned and ASTC is earning net profit of Rs.7.00 lakh per month. The retail outlet at Silchar will be commissioned shortly.
 - (v) The Inter State Bus and Truck Terminus at Guwahati, Silchar and Jorhat have been commissioned and ASTC is earning around Rs.20.00 lakh per month by extending its services from these installations.
 - (vi) A Yatri Niwas has been constructed at Paltan Bazar, Guwahati and the same has been outsourced at a monthly rent of Rs.10.75 lakh.
 - (vii) 2 (two) Nos PRS counter of N.F. Railway has been opened in the ASTC premises at Nagaon and Morigaon on 11th February, 2008 and ASTC is

earning around Rs.1.00 lakh per month by way of commission from sale of railway tickets.

- (viii) Un-used vacant land has been utilized for construction of market complexe, which have been let-out on rental basis and ASTC is earning around Rs.6.00 lakh per month from these let-outs.
- (ix) ATMs of different Banks have been opened at ASTC premises at monthly rent.
- (x) Steps have been taken to appoint Agents for online booking of ASTC's bus ticket.
- (xi) ASTC has started joint venture with private parties for Cargo & Courier Services in 2002-03 for additional mobilization of its resources.
- (xii) ASTC has also introduced a Self-Employment scheme from 2001. Under this scheme private bus owner are allowed to operate their own buses on the ASTC routes under the banner of ASTC. At present, there are over 1400 such buses and ASTC is earning around Rs.90.00 lakh per month from these buses.

- (2) Fares have been revised in the following years:

21.12.2004
27.10.2010
18.10.2012

- (3) ASTC has implemented VRS for its staff during 2001-02, 2002-03, 2009-10 and 2010 11. Under this Scheme, 2218 employees have been covered and this has reduced the establishment expenditure considerably.
- (4) In so far as the undertaking expansion is concerned, the fleet size of the Corporation has been increased to over 700 buses and it is projected that the same may touch 1500 by the end of the 12th plan period.
- (5) A draft MoU regarding Institutionalizing of MOU based Performance Rating System and Training Needs Analysis has been submitted to the State Government.

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TOPICS ON WHICH NOTES ARE REQUIRED

IX. MANAGEMENT OF SRTC

35. Please furnish a list of guarantees given by the State Government along with the guidelines for giving such guarantees, in respect of loans obtained by SRTC to the various parties/purposes. Position of Guarantees outstanding at the beginning of each year from 2007-08 to 2011-12 be given.

No loans have been obtained by ASTC and as such, no guarantee has been given by the State Government.

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TOPICS ON WHICH NOTES ARE REQUIRED

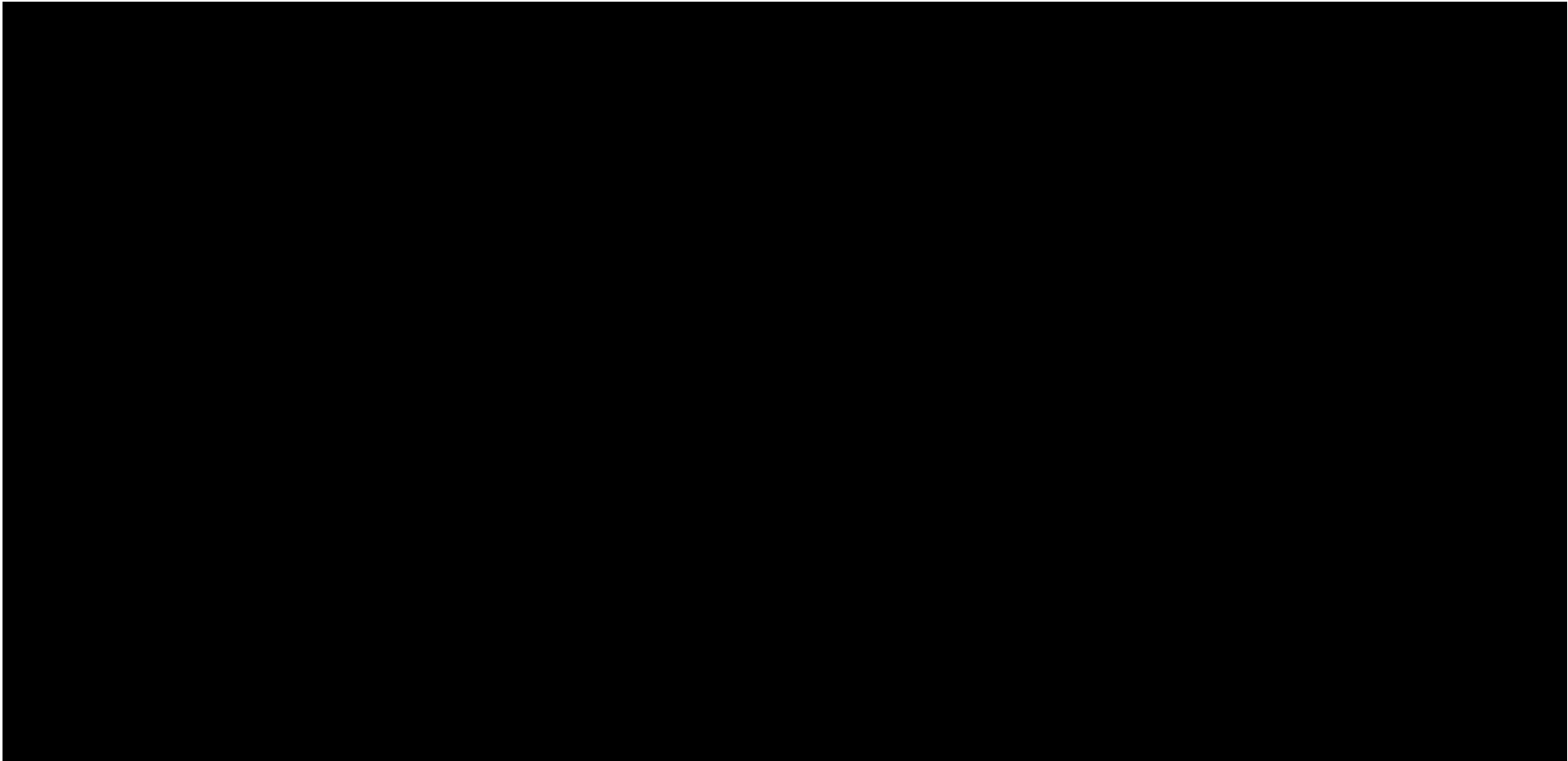
X. POWER SECTOR

- 36 Has the State Electricity Regulatory Commission been setup? If yes, please provide a comparative statement of the award given by the SERC (including its assumptions) and the actual implementation.

The Assam Electricity Regulatory Commission was established under the Electricity Regulatory Commissions Act 1998 on February 28, 2001. The AERC came into existence in August 2001 as a one-man Commission. Considering the multidisciplinary requirements of the Commission, it was made a multimember one comprising three Members (including Chairperson) from 27th January 2006. The Commission has started functioning as Multimember Commission on joining of two members from 1st February, 2006.

The Commission had given its first award in 2003-04. A comparative statement of annual revenue requirement (ARR) approved by Assam Electricity Regulatory Commission (AERC) and actuals is shown below:

APR Approved VS Actual



Assam Electricity Regulatory Commission Tariff Order FY 2008-09 & 2009-10

ARR Element	2009-10		2008-09		2007-08	
Particulars	Filed	Approved	Filed	Approved	Filed	Approved
Employee Cost	104.88	75.33	49.28	48.89	127.35	49.84
Repairs and Maintenance	24.31	17.53	17.12	7.03	9.97	6.64
Admin. & General	2.59	2.59	2.33	2.33	2.41	2.01
Interest and Finance Charges					-	-
Interest on Term Loan	23.85	6.70	25.38	-	25.36	-
Interest on Working Capital	15.19	9.1.2	13.25	9.15	7.51	4.44
Depreciation	15.14	14.14	7.29	11.87	24.53	16.07
Advance against Depreciation	-	-	67.70	-	-	-
Other debits	0.40	0.40	0.40	0.40	0.86	-
Provision for Taxes - FBT	0.11	0.11	0.11	0.11	6.57	-
Total	186.47	125.93	182.86	79.78	204.56	78.99
Less: Miscellaneous receipts/ other	2.87	2.87	2.88	2.87	25.68	20.47
Net Total	183.60	123.06	179.98	76.91	178.88	58.52
Return on Equity	13.99	13.99	13.99	13.99	13.99	13.99
True up FY 2007-08 (Diff. in	67.17		59.09	28.19		
True up FY 2005-06 and 2006-07	-	-	-	55.48	-	-
ARR	264.76	137.05	253.06	174.57	192.87	72.51
Per Unit Transmission cost	0.05	0.03	0.06	0.04	0.50	0.187
PGCIL Charges on Annual	113.90	113.90	113.90	113.90	109.52	98.13
NERLDC Charges (Note)	-	-	-		-	-
Special Charges on BST -Terminal	167.39	48.26	140.16	45.13	-	38.76
Sub-Total	281.29	162.16	254.06	159.03	109.52	136.89
Total ARR	546.05	299.21	507.12	333.61	302.39	209.40
Per Unit AEGCL Charge	1.05	0.59	1.19	0.70	0.78	0.54

THE OPERATION AND MAINTENANCE EXPENSES

The Operation and Maintenance Expenses or O&M expenses mean the total of all expenditure under the following heads;-

- (a) Employee cost
- (b) Repairs and Maintenance
- (c) Administration and General Expenses.

Energy handled by AEGCL

(MU)

Sl No	Details	FY 2010-11		FY 2011-12		FY 2012-13	
		Filed	Appro	Filed	Approved	Filed	Approved
	Energy handled by	4949	4861	5766	5474	6447	6230
2	Transmission Loss %	4.50%	4.50%	4.25%	4.25%	4.25%	4.25%
	Transmission Loss	223	219	245	233	274	265
4	Available to APDCL	4726	4640	5521	5241	6173	5965

ARR for FY 2010-11 to FY 2012-13

The Commission has examined the estimates and projections of each ARR element submitted by the AEGCL and made assessment of required levels based on the principles issued in the Regulations. The table of ARR elements as filed by the petitioner and approved figures by the Commission are given in Table 6.25.

Approved ARR for FY 2010-11 to 2012-13

S.No	Particulars	FY 2010-11		FY 2011-12		FY 2012-13	
		Filed	Approved	Filed	Approved	Filed	Approved
1	Employee Cost	79.11	69.61	85.44	75.18	92.28	81.19
2	R&M Expenses	19.6	8.69	21.56	9.56	23.72	10.51
3	Administrative Ex uses	4.01	4.01	4.41	4.25	4.85	4.51
4	Interest on Term Loans	38.08	30.11	71.89	54.23	83.02	72.80
5	Interest on Working	9.06	8.32	11.14	9.58	13.15	11.35
6	Depreciation	12.13	14.69	56.96	23.27	93.23	32.83
7	Other Debits	0.28		0.28	-	0.28	-
8	SLDC charges	1.84	1.84	1.92	1.92	2.01	2.01
9	PGCIL charges	134.24	134.24	134.24	134.24	200.00	134.24
10	BST (Pension)	102.86	72.92	119.82	82.14	133.92	
11	Return on Equity	27.29	13.99	27.29	13.99	27.29	13.99
12	Provision for Tax	0	2.79	0	2.79	0	2.79
	Total Expenditure	428.50	36111	534.95	411.14	673.75	459.67
13	Less: Non-Tariff income	9.78	20	9.42	20	9.05	20
	ARR	418.72	34111	525.53	391.14	664.70	439.67
14	Add: Gap for 07-08, 08-09	55.62	0				
	Net ARR	474.34	341.21	525.53	391.14	664.70	439.67
15	Energy handled (MU)	4949	4861	5766	5474	6447	6230
16	Per unit charges (Rs.)		0.70		0.71		0.71

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TOPICS ON WHICH NOTES ARE REQUIRED

X. POWER SECTOR

37. The present status of unbundling of Power Utilities and improvement of governance through State Load Dispatch Centres on the recommendation of 13th Finance Commission (Para 7.116). The format shall be filled for all the unbundled utilities separately. Details which are not relevant for a utility should be left blank. The details that are relevant for all the utilities, irrespective of whether they are generation, transmission or distribution utilities, should be filled in their respective formats. Statement 37 can be filled only for the Generation utilities and the Statement 38 only for Distribution utilities.

The present status of Assam Electricity Grid Corporation Ltd after unbundling of Power Utilities regarding reduction of transmission loss is indicated below:

The transmission loss has come down considerably from 2006-07 till 2012-13. This is due to various projects taken up through different source of funding such as ADB, NEC, NLCPR, State Government etc. for implementation of construction of new S/s, Transmission lines, Augmentation of S/s Reactive power compensation etc. With the coming up of 400/220/132 Kv S/s at Kukurmara, 220/132 Kv S/s at Rangia, the transmission network will further improve and the transmission loss will come down further. The year-wise transmission loss figure from 2006-07 to 2012-13 is shown below:

Year	% Transmission Loss
2006-07	6.89
2007-08	4.31
2008-09	5.36
2009-10	6.06
2010-11	4.76
2011-12	4.32
2012-13	3.89

Details of information in respect of generation, transmission and distribution utilities, have been filled in as per prescribed Statements for the three utilities.

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TOPICS ON WHICH NOTES ARE REQUIRED

X. POWER SECTOR

38. The details in the Statement 38 should be filled for different category of the tariff slabs as per the tariff order of the SERC or the tariff slabs in force in the State. In case, the tariff slabs have changed within the reporting period, separate format should be filled for years that have similar tariff slabs in force. An indicative list of the categories is given as a note in Statement 38.

The required information furnished in the Statement 38 is given below.

<u>Indicative list of categories. The categories used to fill up the format should be as per the tariff order of the SERC</u>	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Domestic< 30 Units							
Domestic>30 Units	314.85	342.18	380.98	430.02	583.31	706.16	779.52
Commercial	183.84	215.26	255.82	298.65	377.11	456.50	504.0
General Purpose	26.21	28.20	29.65	33.05	43.90	53.10	58.7
Irrigation Energy Charges	9.51	9.03	10.31	10.95	12.82	15.50	17.1
Public Water Works Energy Charges	19.53	20.92	22.80	23.76	29.87	36.20	39.9
Agricultural							
Industrial-LT	18.65	18.78	21.24	22.39	28.67	34.70	38.3
Industrial-HT	197.21	224.97	248.19	291.90	382.04	462.50	510.5
Revenue from Sale of Power-Energy Trader Energy Charges	28.68	84.91	6.69	0.14			0.0
Tea Garden etc. Energy Charges	179.52	185.62	196.10	215.51	240.31	290.90	321.1
Oil, Coal etc.	40.20	34.55	30.51	34.54	42.06	50.90	56.2
Railways							0.0
Temporary Supply for all use	1.63	3.50	4.70	5.01	4.25	5.10	5.7
Single Point Franchisees	17.41	24.25	32.47	38.45	53.16	64.40	71.0
Bulk Supply	145.77	150.19	163.29	175.52	208.39	252.30	278.5
Interstate							0.0
Public Lighting	3.40	3.33	5.25	4.68	6.76	8.20	9.0
Total	1186.41	1345.69	1408.00	1584.57	2012.65	2436.50	2689.60

TOPICS ON WHICH NOTES ARE REQUIRED

X. POWER SECTOR

39. The details of Subsidy provided by the Government should be shown as indicated in the Statement 39. Details of conversion of dues payables by utilities to the Government into grant (revenue or capital) or loan should be given as a separate statement with explanatory notes. Similarly, details of conversion of loan into equity may also be given.

No power subsidy has been provided by the Government.

State Government converted outstanding loan of Rs.1350.00 crore due to the ASEB into equity during 2004-05 vide letter No.PEL.135/96/63 dtd.14.03.2005.

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TOPICS ON WHICH NOTES ARE REQUIRED

X. POWER SECTOR

40. With reference to works in progress a note may be given including details of the start-up dates of projects, their original costs, cost revisions, if any, implication of delay on interest burden, in terms of quantum by years.

A statement showing details of projects under work in progress is given below.

Loan sanction / Actual Expenditure / Expenditure estimate / Physical Progress for R-APDRP, Part A / Part B

Sl. No.	Description of work	Approved Amount	Loan Sanctioned	Actual Expenditure 2011-12	Actual Expenditure 2012-13	Proposed Expenditure for 2013-14	Proposed Expenditure for 2014-15	Proposed Expenditure for 2015-16
1	Part-A (IT implementation)	205.14	163.78 (+10 Cr. for DC & DR)	22.49	89.37	13.28	0	0
2	Part-A (Scada in Guwahati City)	21.82	21.82	0	4	10	7.82	0
3	Part-B (Strengthening & Upgradation of Sub-transmission and Distribution systems)	644.05	579.65	0	80	300	264.05	0
	Total	871.01	775.25	22.49	173.37	323.28	271.87	0

Assam Power Distribution Company Limited
Assam Power Sector Enhancement Investment Program - Tranche-3
under ADB Loan no. 2800-IND

SN	Package No.	Details of proposed works under the package						Estimated cost (Rs. in Lakh)	Commissioning Target
		33/11 kV Substation	MVA	33 kV line	km	11 kV line	km		
1	2	3	4	5	6	7	8	9	10
1	ADB/LAZ/01	<u>New 33/11 kV Substation</u>		<u>New 33 kV line for feeding new S/S</u>		<u>Associated 11 KV line</u>	-	3735.18	Feb-14
		1.Dhubri 2x5 MVA	10	1.Matiabag (Gauripur) GSS to Dhubri S/S	17	Dhubri S/S	10		
		2.Balajan 2x2.5 MVA	5	2.Matiabag (Gauripur) GSS to Balajan S/S	20	Balajan S/S	16		
		3.N. Salmara 2x5 MVA	10	3.Chapor 33 kV SS to N.Salmara S/S	22	N. Salmara S/S	16		
		<u>Augmentation of 33/11 kV Substation</u>		<u>New 33 kV line for system strengthening</u>					
		1.Bilasipara (2.5+2.5) to (2.5+5) MVA	2.5	1.Balajan 33/11 S/S to Agamoni 33/11 kV S/S	15				
		2.Ambagan(5+5) to (10+5) MVA	5	2.Bilasipara GSS(new) to Bilasipara 33/11 kV S/S	4				
				3.Bilasipara GSS(new) to Chapar 33/11 kV S/S	35				
		<u>R&M of 33/11 kV Substation</u>		4.Fakiragram 33/11 kV to Kokrajhar 33/11 S/S	8				
		1.Chapor MVA		5.Matia (Dudhnoi) GSS(new) to Damra 33/11 kV S/S	6				
		Package Total	32.5		127		42		
2	ADB/UAZ/01	<u>New 33/11 kV Substation</u>		<u>New 33 kV line for feeding new S/S</u>		<u>Associated 11 KV line</u>		3581.07	Feb-14
		1.Bhadoi Pasali 2x5 MVA	10	1.Bordubi GSS (new) to Bhadoi Pasali S/S	18	Bhadoi Pasali S/S	16		
		2.Dibrugarh-II 2x10 MVA	20	2.Behiating GSS (new) to Dibrugarh-II S/S	10	Dibrugarh-II S/S	6		
		<u>Augmentation of 33/11 kV Substation</u>		<u>New 33 kV line for system strengthening</u>					
		1.Duliajan (5) to (5+5)MVA	5	1.Behiating GSS(new) to Behiating 33/11kV S/S	8				
		2.Naharkatia (2.5+5) to (5+5) MVA	2.5	2.Bordubi GSS(new) to Duliajan 33/11 kV S/S	17				

		3.Behiating (2.5+5) to (2.5+10) MVA	5	3.Bordubi GSS(new) to Bordubi 33/11 kV S/S	3				
				4.Duliajan 33/11 kV- Naharkatia 33/11 kV S/S	15				
				5.Naharkatia 33/11 kV to Joypur 33/11 kV S/S	9				
				6.Joypur 33/11 kV to Namrup 33/11 kV S/S	15				
				7.Sonari GSS(new) to LTPS+ LILO of LTPS-Sonari 33 kV line	8				
		Package Total	42.5		103		22		
1	2	3	4	5	6	7	8	9	10
3	ADB/UZ/02	<u>New 33/11 kV Substation</u>		<u>New 33 kV line for feeding new S/S</u>		<u>Associated 11 KV line</u>		3281.33	Feb-14
		1.Na- Pukhuri 2x10 MVA	20	1.Tinsukia GSS to Na- Pukhuri S/S	18	Na- Pukhuri S/S	12		
		2.Tinsukia-II 2x10 MVA	20	2.Tinsukia GSS to Tinsukia-II S/S	5	Tinsukia-II S/S	8		
		3.Pengeri 2x5 MVA	10	3.Margherita 33 kV SS to Pengeri S/S	18	Pengeri S/S	16		
		<u>R&M of 33/11 kV Substation</u>		<u>New 33 kV line for system strengthening</u>					
		1.Makum MVA		1.Margherita GSS to Margherita 33/11 kV S/S with river crossing.	18				
		<u>Augmentation of 33/11 kV Substation</u>							
		1.Tengakhat (2.5) to (2.5+5)MVA	5						
		Package Total	55		59		36		
4	ADB/LAZ/03	<u>New 33/11 kV Substation</u>		<u>New 33 kV line for feeding new S/S</u>		<u>Associated 11 KV line</u>		3887.14	Feb-14
		1.Jatia 2x10 MVA	20	1.Kahilipara GSS to Jatia S/S	2.5	Jatia S/S	8		
		2.Nehru Stadium 2x10 MVA	20	2.LILO of Ulubari-Pltnbazar 33kV line to Nehru Stadium S/S	1	Nehru Stadium S/S	4		
		3.Ghagrapar 2x2.5 MVA	5	3.LILO of Rangia Nalbari 33kV line to Ghagrapar S/S	2	Ghagrapar S/S	12		
		4.Mangaldoi Ind Estate 2x5 MVA	10	4.Sipajhar GSS to Mangaldoi Ind Estate S/S	4	Mangaldoi Ind Estate S/S	10		
				<u>New 33 kV line for system strengthening</u>					

		<u>Augmentation of 33/11 kV Substation</u>		1.Sonapur GSS(new) to Sonapur 33/11 kV S/S	10				
		1.Ghy District Jail (5+5) to (5+10)MVA	5	2.Sonapur GSS(new) to Dimoria (For LILO of Jagiroad-Sonapur 33 kV Line)	6				
		2.Sarupeta ((2.5) to (2.5+5)	5	3.Chamata 33/11 kV to Sarthebari 33/11 KV S/S	17				
				4.Rowta GSS to Dolgaon 33/11 kV S/S	25				
		Package Total	65		67.5		34		
5	ADB/CAZ/02	<u>New 33/11 kV Substation</u>		<u>New 33 kV line for feeding new S/S</u>		<u>Associated 11 KV line</u>		5142.64	Jun-14
		1.Deodhar (Nanoi) 2x2.5 MVA	5	1.Nagaon 33 kV SS to Deodhar (Nanoi) S/S	15	Deodhar (Nanoi) S/S	10		
		2.Harchurra 2x2.5 MVA	5	2.Depota GSS/ AIDC to GSS Harchurra S/S	5	Harchurra S/S	10		
		3.Erabari / Thelamara 2x5 MVA	10	3.LILO of Depota-Dhekiajuli to Erabari/Thelamara S/S	1.5	Erabari / Thelamara S/S	12		
		4.Duflagarh 2x2.5 MVA	5	4.Gohpur GSS Duflagarh S/S	19	Duflagarh S/S	10		
		5.Naobaisa 2x5 MVA	10	5.LILO of Nalkata- Lakhimpur line to Naobaisa S/S	10	Naobaisa S/S	6		
		6.Boginadi 2x5 MVA	10	6.Nalkata GSS Boginadi S/S	20	Boginadi S/S	16		
		<u>Augmentation of 33/11 kV Substation</u>		<u>New 33 kV line for system strengthening</u>					
		1.Dhing (2.5+5) to (5+5) MVA	2.5	1.Nagaon GSS(new) to Nagaon 33/11kV S/S	18				
		2.Barapujia (3.16+3.16) to (5+5) MVA	3.68	2.Nagaon GSS(new) to Bebejia (Reorientation.)	1				
		3.Lahorighat (2.5) to (2.5+2.5) MVA	2.5	3.Nagaon GSS(new) to Barapujia (Reorientatn)	1				
		4.Gohpur (2.5) to (2.5+5) MVA	5	4.Balipara GSS to Balipara 33/11 kV S/S	7				
		<u>R&M of 33/11 kV Substation</u>							
		1.Helem							
		Package Total	58.68		97.5		64		
1	2	3	4	5	6	7	8	9	10
6	ADB/UAZ/03	<u>New 33/11 kV Substation</u>		<u>New 33 kV line for feeding new S/S</u>		<u>Associated 11 KV line</u>		3625.45	Mar-14
		1.Cinnamora 2x10 MVA	20	1.Mariani GSS to Cinnamora S/S	15	Cinnamora S/S	8		
		2.Jorhat By Pass 2x5 MVA	10	2.Jorhat (W) GSS (new) to Jorhat By Pass S/S	12	Jorhat By Pass S/S	8		
		3.Golaghat-II 2x5 MVA	10	3.Golaghat GSS to Golaghat-II S/S	6	Golaghat-II S/S	8		
		4.Panichokua 2x5 MVA	10	4.Jorhat (W) GSS (new) to Panichokua S/S	0.3	Panichokua S/S	10		

		<u>Augmentation of 33/11 kV Substation</u>		<u>New 33 kV line for system strengthening</u>					
		1.Sarupathar (2.5) to (2.5+5) MVA	5	1.Jorhat (W) GSS(new) to Jorhat SES and Gotonga and LILO to Pulibor 33/11 kV S/S.	15				
		2.Kamarbandha (2.5) to (2.5+5) MVA	5						
		Package Total	60		48.3			34	
7	ADB/CAZ/01	<u>New 33/11 kV Substation</u>		<u>New 33 kV line for feeding new S/S</u>		<u>Associated 11 KV line</u>		2493.71	Jul-14
		1. Bhaga 2x2.5 MVA	5	1.Kabuganj 33 kV SS to Bhaga S/S	10	Bhaga S/S	10		
		2. Lamajuar 2x5 MVA	10	2.LILO of Panchgram -Karimganj 33kV line to Lamajuar S/S	2	Lamajuar S/S	16		
		3. Chirukandi / Rangpur 2x10 MVA	20	3.LILO of Srikona-Malinibil 33 kV line to Chirukandi S/S	5	Chirukandi S/S	12		
		<u>R&M of 33/11 kV Substation</u>		<u>New 33 kV line for system strengthening</u>					
		Katigora		1.Hailakandi GSS(new) to Hailakandi 33/11 kV S/S	5				
				2.Hailakandi GSS(new) to Ramkrishna Nagar 33/11 kV S/S	20				
		Package Total	35		42		38		
8	ADB/LAZ/02	<u>New 33/11 kV Substation</u>		<u>New 33 kV line for feeding new S/S</u>		<u>Associated 11 KV line</u>		3947.74	Aug-14
		1. Dharapur 2x10 MVA	20	1.LILO Jalukbari-Airport 33 kV Feeder to Dharapur S/S	2	Dharapur S/S	10		
		2. Adabari(Jalukbari) 2x10 MVA	20	2.Kamakhya GSS (new) to Adabari (Jalukbari) S/S	10	Adabari/Jalukbari S/S	5		
		3. Hekera 2x5 MVA	10	3.Boko(Bhalukkata) GSS to Hekera S/S	15	Hekera S/S	10		
		4. Borka 2x5 MVA	10	4.Kamalpur GSS (new) to Borka S/S	10	Borka S/S	12		
				<u>New 33 kV line for system strengthening</u>					
				1.New Borka S/S to Hajo 33/11 S/S	25				
				2.Kamakhya GSS(new) to Kamakhya 33/11 kV S/S and LILO of Fatasil-Jalukbari line	4				
				3.Azara GSS(new) to Mirza 33/11kV S/S	7				
				4.220KV Boko GSS to Bamunigaon 33/11 kV S/S	15				

				5.LILO of Sishugram -Kamalpur 33 kV line at Kamalpur GSS(new)	2				
		Package Total	60		90		37		
1	2	3	4	5	6	7	8	9	10
9	ADB/HVDS/01	Conversion of Existing LT lines and DTR into High Voltage Distribution System (HVDS) and ABC lines with the following: DTR replacement: 27 Nos. LT ABC: 10km 11 kV ABC: 10km						2822.87	Nov-14
GRAND TOTAL			408.68		634.3		307	32517.13	

40. Details of Capital Work-in-Progress of APGCL

(Rupees in
lakh)

Name of project	Date of start	Original cost	Cost revision	Interest due to delay	Amount as on 31-03-2012
Namrup RPP	9-Feb-09	69,400.00	-	-	22,054.87
Lungnit SHEP	17-Aug-09	4,708.00	-	-	1,117.78
Myntriang SHEP	4-Feb-09	7,817.00	8,383.00	-	4,654.95
Lower Kopili HEP	-	-	-	-	318.63
Amring SHEP	-	-	-	-	30.87
KLHEP (Upper stage)	-	-	-	-	36.81
Golaghat CCGT	-	-	-	-	3.13
Lakwa RPP	-	-	-	-	8.79
Margherita TPP	-	-	-	-	15.17
Dhansiri HEP	November,1986	1,053.00	5,600.00		26.43
Amguri TPP	-	-	-	-	
Total					28,267.43

Note: 1. As per Balance Sheet as on 31-03-12, CWIP is Rs.41,356.32 lakh. The remaining Rs.13,088.89 lakh was appeared as a clubed figure in the opening trial balance of APGCL as on 01-04-2005 after bifurcation of ASEB. However, capital work was going on at Dhansiri projects prior to bifurcation of ASEB.

2. LOE is not issued against the rest of the projects; only preliminary works including survey works has been taken place.

3. Project cost of Myntriang SHEP has been revised after signing of enhanced capacity work. While revised project cost of Lungnit SHEP has not yet been finalised.

4. Project cost of Dhansiri HEP was revised in November,1994. But the project was never completed & commissioned and the capital work was stopped due to diversion of the river from the original place.

43 (b) Govt. Guarantees in respect of PFC loan was Rs.80.21 crore against R&M works of NTPS, LTPS and CTPS. However, the loan had been completely repaid on 15-09-2011.

LIST OF ON-GOING TRANSMISSION LINES TO BE COMPLETED BY 2014 - 15

(Rs. in lakh)

Sl. No.	Name of Transmission line	Voltage level (in kV)	No. of Ckt.	Line length (in Km.)	Total cost	Funding source
1	2	3	4	5	6	7
I	TRANSMISSION LINES					
1	BTPS - Rangia line	220	2	160.5	7463.00	ADB
2	Samaguri - Nagaon S/C on D/C tower	132	1	41.80	1984.08	Do

3	LILO of Lakwa - Dibrugarh at Behiating	132	2	0.40	18.99	Do
4	LILO of one circuit of Tinsukia - Margherita at Rupai	132	2	15.41	741.45	Do
5	LILO of one circuit of Lakwa - Namrup at Sonari	132	2	2	94.93	Do
6	LILO of both Ckt. of Samaguri - Sarusajai line at Sonapur sub-station	220	2	20.22	694.41	Do
7	LILO of both Ckt. of Balipara (PGCIL) - Samaguri line at Sonabil sub-station	220	4	25	858.00	Do
8	Namrup - Mariani line	220	1 on D/C	142	9749.82	Do
9	LILO of both circuit of Rangia - Kahilipara/ Sishugram line at Kamakhya sub-station	132	4	3	142.40	Do
10	LILO of both circuit of Chandrapur - Kahilipara/ Narengi line at Sonapur sub-station	132	4	25	1186.64	Do
11	LILO of both circuit of Depota - Gohapur line at Sonabil sub-station	132	4	15	711.99	Do
12	LILO of Jorhat - Bokakhat S/C line at Jorhat (West) sub-station	132	2	5	237.33	Do
13	LILO of Namrup - Tinsukia S/C line at Bordubi sub-station	132	2	6	284.79	Do
14	Agia - Matia (Dudhnoi) S/C line on D/C tower	132	1 on D/C	35	1466.03	Do
15	LILO of Panchgram - Durlavcherra S/C line at Hailakandi sub-station	132	2	10	474.66	Do
16	Stringing of 2nd circuit of Samaguri - Lanka (Sankardevnagar) line	132	1	61	365.68	Do
17	Construction of BTPS - Kokrajhar & Kokrajhar - Gouripur S/C line on D/C tower.	132	1 on D/C	72	2368.00	NLCPR
18	LILO of one circuit of 400 kV Silchar - Bongaigaon line at 400 kV Kukurmara S/S	400	2	7	1875.70	Govt.of Assam
19	Construction of 132 kV S/C Azara (Kukurmara) - Boko line on D/C tower.	132	1 on D/C	25	821.00	NLCPR

20	Construction of 132 kV S/C Kukurmara - Azara line on D/C tower.	132	1 on D/C	20	656.80	Do
21	LILO of Khandong - Halflong S/C line at Umrangshu sub-station	132	2	4.15	200.00	Govt.of Assam
22	Barnagar- Barpeta	132	1 on D/C	29.5	1770.68	Do
23	LILO of one ckt. of Rowta- Depota line at Dhekiajuli	132	2	10	483.52	Do
24	132 kV S/C BTPS - APM line	132	1 on D/C	50	1897.37	Do
25	Hailakandi- Karimganj	132	1 on D/C	45	1708.58	Do
26	Agia- Sonapur (Hatchingmari)	132	1 on D/C	92	2837.51	Do
27	OPGW Fibre Optics	-	-	460	1400.00	ADB
28	SUB-TOTAL - I(1 to 27) =	-	-	-	42493.36	

LIST OF ON-GOING GRID SUB-STATIONS TO BE COMPLETED BY 2014 - 15

(Rs. in lakh)

Sl. No.	Name of Sub-Stations	Voltage ratio (in kV)	Transformer rating (in MVA)	Total Transformer capacity (in MVA)	Total cost	Funding Source
1	2	3	4	5	6	7
II(A) SUB-STATIONS						
1	Rangia	220/132	2x100	200	2920.00	ADB
2	Nagaon	132/33	2x25	50	1351.65	Do
3	Behiating	132/33	2x40	80	1530.85	Do
4	Rupai	132/33	2x25	50	1300.25	Do
5	Sonari	132/33	2x25	50	1300.25	Do
6	Sonapur sub-station	220/132	2x100	200	3606.98	Do
		132/33	2x25	50		

7	Sonabil sub-station	220/132	2x100	200	2670.78	Do
8	Kamakhya sub-station	132/33	2x40	80	1530.85	Do
9	Jorhat (West) sub-station	132/33	2x25	50	1300.25	Do
10	Bordubi sub-station	132/33	2x40	80	1392.57	Do
11	Matia (Dudhnoi) sub-station	132/33	2x16	32	1041.12	Do
12	Hailakandi sub-station	132/33	2x16	32	1102.57	Do
13	Bilasipara sub-station	132/33	2x25	50	1294.36	Do
14	Jawaharnagar	220/33	2x50	100	6488.34	Govt.of Assam
15	Kokrajhar sub-station	132/33	2x25	50	2702.83	NLCPR
16	Kukurmara sub-station	400/220	2x315	630	16640.40	Govt.of Assam
17	Kukurmara (Azara) sub-station	220/132	2x50	100	2007.60	NLCPR
18	Azara sub-station	132/33	2x16	32	623.93	Do
19	Umrangshu sub-station.	132/33	1x25+1x16	41	1344.00	NEC
20	Barpeta	132/33	2x25	50	2476.10	Govt. of Assam
21	Dhekiajuli	132/33	2x25	50	2472.36	Do
22	Karimganj	132/33	2x25	50	2799.15	Do
23	Sonapur (Hatchingmari)	132/33	2x16	32	2201.63	Do
II(B)	AUGMENTATION & EXTEN. OF SUB-STN.					
1	Jagiroad sub-station {from 2x16 MVA}	132/33	2x25	24	610.39	ADB
2	Gohapur sub-station (from 2x10 MVA)	132/33	2x25	30	610.39	Do
3	North Lakhimpur S/S (from 2x10 MVA)	132/33	2x25	30	590.83	Do
4	Lanka sub-station (from 2x16 MVA)	132/33	2x25	18	610.39	Do
5	Margherita (Ledo) S/S (from 2x10 MVA)	132/33	2x25	30	610.39	Do
6	Tinsukia sub-station (from 2x50 MVA)	220/132	2x100	100	1295.76	Do
7	TinsukiaS/S (from 2x20 MVA, 132/66 kV)	132/33	2x40	40	837.36	Do
8	Kahilipara S/S (from 2x10 MVA, 132/11 kV)	132/33	2x25	30	775.77	Do
9	Mariani sub-station (addition of 2x25 MVA)	132/33	2x25	50	677.13	Do
10	Boko sub-station (Addition of 1x80 MVA)	220	1x80	80	252.26	Do
11	Construction of two line bays at Mariani S/S	220	-	-	232.48	Do
12	Construction of two line bays at Namrup S/S	132	-	-	78.66	Do

13	Construction of one line bay at Tinsukia S/S	132	-	-	78.66	Do
14	Construction of one line bay at Agia S/S	132	-	-	78.66	Do

1	2	3	4	5	6	7
II(C)	REACTIVE POWER COMPENSATION					
1	Narangi sub-station	33	2x5MVAR	10	71.91	ADB
2	Gohpur sub-station	33	2x5MVAR	10	71.91	Do
3	Jorhat (Garmur) sub-station	33	2x10MVAR	20	179.88	Do
4	Sishugram sub-station	33	2x10MVAR	20	179.88	Do
5	Nazira sub-station	33	2x5MVAR	10	71.91	Do
6	Nalbari sub-station	33	2x5MVAR	10	71.91	Do
7	Chandrapur sub-station	33	2x5MVAR	10	71.91	Do
II(D)	Refurbishment of existing sub-station					
1	Circuit Breakers	220/132/33	-	-	1793.78	ADB
2	Current Transformers					
3	Potential Transformers					
4	Control & Relay Panels and Protective relay					
5	Isolators					
II(E)	SUB-TOTAL - II(A+B+C+D) =	-	-	-	71951.04	-
	GROSS TOTAL - I(27) + II(E) =	-	-	-	114444.40	-

TOPICS ON WHICH NOTES ARE REQUIRED

X. POWER SECTOR

41. Please give a note on the method of estimating the T&D losses. It should give the details of the measures taken to minimize them including metering and anti-theft measures. It may also be indicated if Energy Audits have been carried out. The method of estimation of Agricultural consumption should also be indicated giving the details of estimation for the reporting period.

T&D losses are estimated on actual basis i.e. on the basis of availability and sale of power. The method of estimating the T & D losses is as follows:

$$\frac{\text{Energy recorded at the injection point (-) Energy recorded at the consumer end}}{\text{Energy recorded at the injection point}} \times 100$$

Measures taken to minimize the T & D losses and anti theft measures are as follows:

1. All defective and aging meters have been replaced by high quality electronic meters.
2. In order to bring down the LT / HT ratio new distribution transformers have been installed at load centre.
3. In addition to the billing at consumer premises another meter has been installed outside the consumer premises as a check meter to compare the consumption. This arrangement has been made for high value consumers only.
4. Routine analysis of downloaded Computerized meter reading instrument data of Industrial Revenue Collection Area consumers is being made to check tampering of meters.
5. Sub Divisional Engineers / Sub Manager Revenue have been directed to test check some readings of all Meter Readers under his control every month. Any discrimination noticed is reported to the Sr. Manager/ Chief Executive Officer for disciplinary proceedings.
6. Disconnection squad in each sub- division has been strengthened by arranging extra manpower, vehicle etc., so that on expiry of the notice time the service line of the defaulting consumers can be disconnected.
7. Aggregate Transmission and Commercial (AT & C) losses are more in rural areas. As such, under the Single Point Power Supply Scheme some Distribution Transformers have been handed over to Franchisee for billing and collection of revenue.

8. Computerized billing system has been introduced in most of the sub divisions to reduce commercial losses.
9. In addition to the routine anti-theft drive done by the sub-divisions, one cell has been formed under the direct control of the respective Sr. Managers in some Divisions to detect theft cases.
10. Wide publicity has been given for giving information of theft cases to the concern Sr. Managers/ Chief Executive Officers. The informer will be suitably rewarded and their identity will not be disclosed.
11. The procedure for new service connection has been simplified to convert the unauthorised consumer into regular consumer.
12. Feeder-wise energy audit has been started by metering all the feeders at injection point. Arrangements have been made to meter all Distribution Transformers. Energy Audit is a tool to ascertain the high loss feeder of the Sub- divisions. After completion of metering, energy accounting will be started.
13. Approximately 100 feeders have been identified to be handed over to franchisee under IBDF Scheme.
14. Standardization of CktKM & conductor of 11KV as well as 33KV feeders to determine the appropriate technical loss so that commercial loss can be separated from the total loss.
15. Conversion of RGGVY network to HVDS in phase manner.
16. Assam Power Distribution Company Limited (APDCL) initiated plan for distribution of CFL lamps to rural consumers. Out of 19,98,600 numbers delivered to different area 10,33,500 numbers are already distributed.
17. APDCL has already purchased and installed 3 star rated transformers.
18. APDCL has already undertaken monitoring of high value consumers through special audit.
19. In order to monitor the consumption of high value consumers CMRI download of all H.T. consumers have been taken up. In the first phase, APDCL has taken up downloading of CMRI data of consumers having load of 500 KVA and above and the data are analyzed and corrective measures are taken.
20. To cover all H.T. consumers and analysis a central High Value Consumer Management System (HVCMS) has been taken up and for implementation of the same M/s PWC Ltd. has been engaged as consultant. The project works was started in the month of September, 2012. Completion of CMRI downloaded and analysis for all consumers is targeted within 31st January 2013.
21. Further from January 2013 APDCL has to discontinue manual reading of meter data and switch over to billing by direct CMRI download data.
22. A dedicated DSM Cell is being created in APDCL.

23. Further, as stated above, under the initiative of MOI, Government of India, a smart grid pilot project is proposed under RAPDRP, which included DSM initiative by segregating consumer load under essential/non-essential etc.

The method of estimation of Agricultural consumption is totally based on actual basis as per the meter installed. In the Agricultural sector, major consumer is Department of Irrigation, Government of Assam.

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X. POWER SECTOR

42. Copies of the audited annual report, balance sheet and the profit & loss account and the cash flow statement of the each utility for the 2007-08 to 2012-13 may be sent. A separate note on the steps taken by the State to improve the financial position of the Utilities should be enclosed.

Consolidated annual reports for the years from 2007-08 to 2010-11 in respect of APDCL are submitted herewith. Comments of the CAG on the accounts of the APDCL for the year ended 31 March, 2012 are also submitted.

Following are the steps taken to improve the financial position of the Utilities:

A. Assumptions of liabilities of ASEB:

As a part of Power Sector Reforms, Government has taken a number of steps to improve the financial position of ASEB and its successor companies by assuming outstanding dues of ASEB payable to various institutions/organizations, which are as follows:

1. **Scheme of securitization:** Government securitised the outstanding dues of power supplying CPSUs, namely, NEEPCO, NTPC and PGCIL as on Septemebur 1, 2001 amounting to Rs.857.53 crore by issuing power bonds under the Government of India's Securitization Scheme.
2. **Settlement of dues of OIL and GAIL:** Government has settled the outstanding dues of ASEB by making full payment of Rs.161.97 crore and Rs.68.17 crore to the fuel supplying CPSUs, namely, OIL and GAIL respectively through One Time Settlement.
3. **Financial Restructuring Plan (FRP) of ASEB:** Government of Assam assumed another amount of Rs.4560.00 crore through cross settlement under FRP notified by the Government. Under

this plan Government has paid the outstanding dues of ASEB Bonds as on 31.03.2003 amounting to Rs.322.00 crore to all Bond holders. Outstanding dues of Rs.45.00 crore payable to LIC was fully paid by the Government after negotiation. Outstanding dues of Rs.377.00 crore payable to REC and Rs.318 crore payable to Non-CPSUs as on 31.03.2003 were rescheduled and State Government fully paid those dues along with interest dues. State Government also cleared the post securitisation outstanding dues of Rs.96.00 crore payable to CPSU, namely, NEEPCO. In addition to that, Government has provided cash deficit support of Rs.271.00 crore to ASEB as per FRP.

4. **Unbundling of Assam State Electricity Board (ASEB):** As part of reform and restructuring of ASEB, taken up by the Government of Assam initially with project assistance from the Asian Development Bank, the function of the erstwhile ASEB viz. generation, transmission and distribution of electricity were unbundled and vested in separate corporate entities. Such unbundling and corporationalization took effect when the Government of Assam notified Assam Electricity First Reforms First Transfer Scheme, 2004 (No.PEL.151/2003/Pt/165 dt.10th December, 2004). Consequent to this Transfer Scheme, the function of the erstwhile ASEB were entrusted to five entities namely:

- (i) Assam Electricity Grid Corporation Limited (AEGCL) to carry out function as State Transmission Utility (STU);
- (ii) Assam Power Generation Corporation Limited (APGCL) to carry out function of generation of electricity in the State of Assam; and

(iii) Three Electricity Distribution Companies, namely Lower Assam Electricity Distribution Company Limited (LAEDCL), Central Assam

Electricity Distribution Company Limited (CAEDCL) and Upper Assam Electricity Distribution Company Limited (UAEDCL) respectively to carry out functions of distribution and retail sale of electricity in the districts covered under each company area. The above companies were incorporated under the Companies Act, 1956 with the controlling interest held directly by the State Government as the largest shareholders, practically holding all the shares of the newly incorporated companies in question.

As the newly established companies started operations, with tariffs set by the Assam Electricity Regulatory Commission, complexities were encountered in the initial phase of reform, in enabling a common tariff across the State. Therefore to obviate these difficulties, , in May, 2009, as per Government of Assam Notification No. PEL.41/2006//199 dated 13th may, 2009, issued in accordance with the Assam State Reform (Transfer and Merger of Distribution, Function and Undertakings) Scheme, 2009 two distribution compnies, namely, CAEDCL & UAEDCL were merged with the LAEDCL, thereby forming one single distribution company. The name of the new, amalgamated company was changed from Lower Assam Electricity Distribution Company Limited (LAEDCL) to Assam Power Distribution Company Limited (APDCL). With the trading function having come to end and residual function transferred to the successor entities, ASEB has been dissolved with effect from 31/03/2013.

B. ADB Loan:

Government has arranged ADB loan of US \$ 250 million (Loan No.2036 IND: Assam Power Sector Development Programme of US \$ 150 million and Loan No.2037 IND: Assam Power Sector Development Project of US \$ 100 million). The major components and output of the Programme comprise (i) ensuring independence of AERC, (ii) developing regulatory frame work and rules for independent tariff setting, (iii) implementing reorganization and financial restructuring of ASEB and (iv) formulating appropriate policies for implementing the Power Sector Reform. The project

loan is meant for system development, namely, construction of 132 KV Su Station, Augmentation of existing Sub Stations, SCADA, installation of meter etc.

C. Other Steps:

Other necessary steps taken are as follows:

1. Improvement of transmission and distribution system.
2. The procedure for new service connection has been simplified to convert the unauthorised consumer into regular consumer.
3. Arrangement for 100 % billing to all categories of consumers has been made by outsourcing Meter Readers and Bill Clerks.
4. All defective and aging meters are being replaced by high quality electronic digital meters.
5. Computerised billing system has been introduced in most of the Sub-Divisions to reduce commercial loss.
6. Anti theft drive has been intensified in all Sub-Division level.
7. Energy Audit has been started to ascertain the high losses areas under the feeder.

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X. POWER SECTOR

43

- (a) Please give outstanding liabilities and losses of power utilities. Are any steps being taken to reduce their liabilities? If yes, please give details and likely impact on State's Finances during the forecast period of 2015-16 to 2019-20.
- (b) Please give a list of Guarantees given by the State Government for the loans raised by the utilities, the amount of guarantees at the opening of every year, fresh guarantees given during the year and the reduction in amount outstanding during the year due to repayment of loans (or otherwise) for the years 2007-08 to 2012-13.

43 (a)

Outstanding liabilities and losses of three power utilities of Assam are indicated below:

Name of Power Utilities	2010-11		2011-12		2012-13		(Rs. in crore) 2013-14	
	liabilities	losses	liabilities	losses	liabilities	losses	liabilities	losses
APDCL	2448.88	-495.41	3037.43	-555.16	3242.10	-318.74	3251.29	-718.58
APGCL	285.01	13.87	368.57	-49.64	338.37	43.64	304.53	48.38
AEGCL	505.29	-68.22	586.82	-67.63	426.19	-67.37	271.19	19.64

Following steps have been taken for reducing liabilities:

- (i) An amount of Rs.771 crore has been approved by the Regulatory Commission in the Truing-up process from 2009-10 to 2010-11, out of cumulative loss of Rs.1477 crore. However, no mechanism for recovery has been provided.
- (ii) From 2010-11, a mechanism of FPPPA has been introduced as per section 62(4) of the Electricity Act 2003 to recover marginal cost on account of increase in cost due to variation of Fuel and Power purchase cost within a limit of 25% of energy charge.
- (iii) The APDCL and other utilities (APGCL & AEGCL) has already filed tariff position on 1st February 2013 before AERC for Multi-Year Tariff from 2013-14 to 2015-16 (3 years). Award is awaited.

As per Government of India's Office Memorandum dated 5th October, 2012, regarding Scheme for Financial Restructuring of State

Distribution Companies (Discoms), 50% of the outstanding short term liabilities (STL) as of 31.03.2012 are to be taken by State Governments. This shall be first converted into bonds to be issued by Discoms to participating lenders, duly backed by the State Government guarantees. The State Government will take over the liability during the next 2-5 years by issuance of special securities in favour of participating lenders in a phased manner keeping in view the fiscal space available till the entire loan (50% of STL) is taken over by the State Government.

The above scheme is under consideration of the State Government of Assam. Total liabilities that will be devolved to the State Government will be worked out when the Government of Assam will approve the scheme.

43(b)

Position of Government guarantees on ASEB Bond for the year 2007-08 to 2011-12 is indicated below.

Year	(Rs. in lakh)			
	Amount of guarantee			
	Opening balance	Addition	Deletion	Closing balance
2007-08	2096.00	0.00	0.00	2096.00
2008-09	2096.00	0.00	0.00	2096.00
2009-10	2096.00	0.00	437.05	1658.95
2010-11	1658.95	0.00	983.95	675.00
2011-12	675.00	0.00	675.00	0.00

Govt. Guarantees in respect of PFC loan was Rs.80.21 crore against R&M works of Namrup Thermal Power Station (NTPS), Lakhowa Thermal Power Station (LTPS) and Chandrapur Thermal Power Station (CTPS). However, the loan had been completely repaid on 15-09-2011.

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TOPICS ON WHICH NOTES ARE REQUIRED

XI. PUBLIC SECTOR ENTERPRISES

44.

- (a) Please list out the names of statutory corporations and Government companies in which the State Government's investments have been made as at the end of 2012-13 and indicate/furnish the relevant amounts in respect of each of these;
- (b) Brief description of their functions and activities
- (c) Extent of State Government's participation in the share capital, with amount of investment and share-holding pattern;
- (d) Extent of privatization done/proposed to be done in these enterprises and realizations expected as a result of privatizations;
- (e) Data on capital base, budgetary support extended by the State government and the amount of interest/dividend accrued/actually paid. The amount of loan overdue with accumulated unpaid interest. Have any overdue loans been converted into equity and the amount and year in which this has been done may be indicated.
- (f) Financial results of each under takings in terms of Profit & Loss;
- (g) Turnover per unit of capital invested in each year from 2007-08 to 2011-12.
- (h) The status of audit of accounts may be indicated. If there is a backlog, this may be specifically stated including any steps being taken to clear the backlog.
- (i) Please give a note on measures taken to promote the efficiency of Public Sector Enterprises (PSEs).
- (j) The road map and action taken for closure of non-working PSUs by March 2011 on the recommendation of 13th Finance Commission (Para 7.95 & 7.97).
- (k) Does the State have any strategy for disinvestment? Have any PSEs being closed/merged? If so, the details may be given. Has the State Government formed the task force to design a suitable strategy for disinvestment/privatization and has Standing Committee been setup to operationalize the recommendation of task force (Para 7.98).
- (l) Please give a detailed note on Voluntary Retirement scheme (VRS), if introduced and implemented, indicating the amount of funds earmarked for

the scheme and the number of employees who have availed of the scheme.

(m) Does the State have an inventory of land held by the PSEs? If yes, please give PSE wise details.

(a) & (b)

(Rs. in crore)

Sl.	Name of the Public Sector Enterprises	Amount of Government's investment at the end of 31.03.2013			Brief description of functions and activities
I	Statutory Corporations	Equity	Term loan	Unsecured loan	
1	Assam State Electricity Board (ASEB)	ASEB has been reorganized into three companies of generation, transmission and distribution. ASEB has been wound up with effect from 31.03.2013.			
2	Assam State Transport Corporation (ASTC)	167.73	233.18	0.00	To provide economic and reliable passenger services to the commuters.
3	Assam Financial Corporation (AFC)	22.40	32.30	0.00	To provide financial assistance to small and medium scale industries within its operational jurisdiction in the State of Assam, Manipur, Meghalaya & Tripura.
4	Assam Urban Water Supply & Sewerage Board (AUWS&SB)	3.15	88.92	0.00	Implementation of water supply & sewerage schemes in Urban areas. To develop, maintain, regulate water supply, sewerage and sewerage disposal works in urban areas.
5	Assam State Housing Board (ASHB)	20.04	11.44	0.00	Creation of housing accommodation for LIG & MIG people. To construct residential house for rural and urban beneficiaries.
II	Companies				
1	Assam Power Distribution Company Limited (APDCL)	162.77	282.93	0.00	Distribution of Electricity
2	Assam Power Generation Company Limited (APGCL)	455.81	72.64	0.00	Generation of Electricity
3	Assam Electricity Grid Corporation Limited (AEGCL)	99.93	339.28	0.00	Transmission of Electricity
4	Assam State Co-operative Marketing & Consumers Federation Ltd. (STATFED) (closed)	18.58	8.29	0.00	Trading in consumer goods & manufacturing of food items.
5	Assam Government Marketing Corporation Ltd. (AGMCL)	3.15	0.00	0.00	To market various handloom, handicraft and cottage industries product.
6	Assam Apex Weavers & Artisans	2.33	Nil		To organize handloom

	Co-operative Federation Ltd. (ARTFED) (trade and manufacturing sector)				weaving & other cottage industries on cooperative basis. ii) To produce & market various handloom & handicraft product.
7	Assam State Warehousing Corporation Limited (ASWCL)	7.67	4.18	0.00	To provide scientific storage and warehousing facility in rural & urban sector.
8	Assam Gas Company Limited (AGCL)	16.91	27.71	0.00	To transport & distribute natural gas to Industrial, Commercial and Domestic consumers through underground pipelines.
III	WELFARE SECTOR				
9	Assam Plains Tribes Development Corporation Ltd. (APTDCL)	5.10	Nil	0.00	To implement schemes for social and economic development and self-employment of tribal people of the plains districts.
10	Assam Development Corporation for OBC Ltd. (2.90	0.00	0.00	To implement schemes for social and economic development and self-employment of Other Backward Classes.
11	Assam Development Corporation for Schedule Caste Limited.	5.34	0.00	0.00	To implement schemes for social and economic development and self-employment of people of schedule castes for carrying various income generating activities.
12	Assam Minorities Development & Finance Corporation Limited.	1.39	6.69	0.00	To implement schemes for social and economic development and self-employment of people of minority groups in Assam for carrying various income generating activities.
IV	PROMOTIONAL ENTERPRISES				
13	Assam Industrial Development Corporation Limited (AIDCL)	93.09	18.16	0.00	To promote & develop large and medium industries.
14	Assam Small Industries Development Corporation Ltd.	6.51	3.96	0.00	To promote, develop and set up small scale Industries. To provide marketing assistance, preferential store purchase under APSP Act 1989 including various other SSI promotion and development activities and resource outsourcing.

15	Assam Hills Small Industries Development Corporation Limited	2.00	14.85	0.00	To promote, develop and set up small scale Industries in the backward Hill Districts of the State.
17	Assam Agro Industries Development Corporation Limited (Closed)	2.20	0.00	0.00	To promote and develop agro-based industries, production centres of agricultural machinery & implements, fertilizer & inputs and marketing.
18	Assam Seeds Corporation Limited	1.46	3.89	0.00	To produce, procure and sell high yielding and improved varieties of seeds, plants and grafts.
19	Assam State Minor Irrigation Development Corporation Ltd. (Closed)	17.35	Nil		Development of minor irrigation.
20	Assam Livestock & Poultry Corporation Ltd.	0.07	0.00	0.00	To promote livestock & poultry and related industries. To impart training and credit linkage facilities to develop the Dairy sector, to implement meat processing plants for hygienic meat.
21	Assam Fisheries Development Corporation Limited	0.49	0.00	0.00	To promote fisheries and economic conditions of fishermen tribes. To develop the natural Beel fisheries and to improve socio economic condition of actual fisherman from S.C. Community of the State.
22	Assam Film (Finance & Development) Corporation Limited	0.10	0.04	0.00	To promote local film industries and to finance local film festival and film shooting.
23	Assam State Cooperative Housing Federation Ltd. (HOUSEFED)	8.67	Nil	0.00	To provide housing loans to the member Primary Housing Societies, construction schemes of State Government / Central Government, Deposit works, construction of flats / office buildings etc.
24	Assam Tourism Development Corporation Ltd. (*grants in aids)	0.39	0.00	0.00	To develop tourism infrastructure in the State and to promote tourism including tourism project / units management.
25	Assam Industrial Infrastructure Development Corporation Ltd.	0.00	0.00	0.00	Development of Industrial infrastructure for the State of Assam.
V	PRODUCTION (Manufacturing) SECTOR				

26	Assam Tea Corporation Ltd.	29.54	161.93	0.00	Cultivation, manufacturing, trading and production of tea
27	Cachar Sugar Mills Ltd. (Closed)				Production of Sugar
28	Assam Spun Silk Mills Ltd. (Closed)	1.69	3.39	0.00	Production of silk textiles. Mill is virtually closed since 1996 and formally declared closed w.e.f.31.03.2007.
29	Assam Polytex Ltd. (Non-operational)				
30	Assam Syntex Ltd. (Closed)	Nil	Nil	Nil	Production of textiles. Closed.
31	Assam State Textile Corporation Ltd. (closed)	Nil	Nil	Nil	Production of textiles. Production unit declared closed w.e.f.28.06.2007. Accounts updating is being carried out.
32	Assam State Weaving & Manufacturing Company (Closed)	11.61	0.00	0.00	Production of textiles. Not in operation. Closed.
33	Assam Electronic Development Corporation Ltd.	9.51	0.00	0.00	Promotion of electronics
34	Ashok Paper Mill (Assam) Ltd.	0.01	6.00	0.00	Production of paper. (NA)
35	Assam Petrochemicals Ltd.	8.05	0.00	0.00	Production of petrochemical products.
36	Assam State Fertilizers & Chemicals Ltd.	4.92	8.03	0.00	Production of sulfuric acid & Single – Super – Phosphate. Expansion & modernization works were started in 2004 but has come to a halt mainly for want of fund.
37	Fertichem Ltd. (Closed)	2.00	0.00	0.00	Production of granulated fertilizer. Factory closed.
38	Assam Conductors & Tubes Ltd. (Closed)	NA	NA	NA	Production of power conductors & structures. Produce and market all kinds of AAAC, CSR & AA conductors and fabrication of structural items.
39	Nagaon Cooperative Sugar Mills Ltd. (closed)	3.32	3.52	0.00	Production / manufacturing of sugar
40	Assam Cooperative Sugar Mills Ltd.	1.87	Nil	0.00	Production /manufacturing of sugar. But not functioning now.
41	Assam Cooperative Spinning Mills Ltd.	5.77	0.35	0.00	Production of cotton textiles
42	Swahid Kushal Konwar Samabaya Sutakol Ltd.	5.76	4.73	0.00	Production of cotton textiles. The production activities of the PSU has been closed since 30-06-1993.
43	Assam Polyester Cooperative Society Ltd.	15.95	0.00	0.00	Manufacture of Synthetic Yarns.
44	Assam Cooperative Jute Mills	3.23	0.00	0.00	Production of Jute based

	Ltd.				materials. For rehabilitation of the Mill as per Assam Accord in 1985.
45	Assam Plantation Crops Development Corporation Ltd.	5.00	9.36	0.00	Rubber & Coffee Cultivation in the non-agricultural land and rehabilitation of Jhum cultivating tribal people. Trading / marketing of the cash crops produces of the Corporation.
46	Assam State Text Book Production & Publication Corporation Ltd.	1.00	Nil	0.00	Production of text books for school. Printing and publication of school text book.
47	Assam Mineral Development Corporation Ltd.	4.89	Nil	0.00	Exploration of minerals and setting-up of related industries. To explore and exploit minerals and to set up mineral based industries.
VI	CONSTRUCTION SECTOR				
48	Assam Government Construction Corporation Ltd.(closed)				Construction of buildings, structure etc.
49	Assam Police Housing Corporation Ltd.	3.50	0.00	0.00	Construction of police housing. To undertake design, construction, repairing and allied works for all kinds of buildings for the Police department including office & residential buildings.

(c) *Extent of State Government's participation in the share capital, with amount of investment and share-holding pattern;*

	ENTERPRISES	State Government's participation in share capital
I	SERVICE SECTOR	
1	Assam State Electricity Board	Nil
2	Assam Power Distribution Company Limited	100% State Government's Share capital investment is Rs.162.77 crore with share value of Rs.100 per share.
3	Assam Power Generation Company Limited	100% State Government's Share capital investment is Rs.455.81 crore with share value of Rs.100 per share.
4	Assam Electricity Grid Corporation Limited	100% State Government's Share capital investment is Rs.99.93 crore with share value of Rs.100 per share.
5	Assam State Transport Corporation	100% State Government's Share capital investment is Rs.167.73 crore with share value of Rs.100 per share.
6	Assam Financial Corporation	Share capital investment of Assam Government is Rs.12.85 crore with share value of Rs.100 per share.
7	Assam Urban Water Supply & Sewerage Board	Nil
8	Assam State Housing Board	Nil
II	TRADE SECTOR	
9	Assam State Co-operative Marketing & Consumers	100% State Government's Share capital investment is Rs.18.58 crore with share value of Rs.100 per share.

	Federation Ltd. (closed)	
10	Assam Government Marketing Corporation Ltd.	100% State Government's Share capital investment is Rs.3.49 crore with share value of Rs.100 per share.
11	Assam Apex Weavers & Artisans Co-operative Federation Ltd. (trade and manufacturing sector)	100% State Government's Share capital investment is Rs.2.33 crore with share value of Rs.100 per share.
12	Assam State Warehousing Corporation Limited	100% State Government's Share capital investment is Rs.6.07 crore with share value of Rs.100 per share.
13	Assam Gas Company Limited	100% State Government's Share capital investment is Rs.16.91 crore with share value of Rs.100 per share.
III	WELFARE SECTOR	
14	Assam Plains Tribes Development Corporation Ltd.	100% State Government's Share capital investment is Rs.5.10 crore with share value of Rs.100 per share.
15	Assam Development Corporation for OBC Ltd..	100% State Government's Share capital investment is Rs.2.60 crore with share value of Rs.100 per share.
16	Assam Development Corporation for Schedule Caste Limited.	100% State Government's Share capital investment is Rs.5.08 crore with share value of Rs.100 per share.
17	Assam Minorities Development & Finance Corporation Limited.	100% State Government's Share capital investment is Rs.2.41 crore with share value of Rs.100 per share.
IV	PROMOTIONAL ENTERPRISES	
18	Assam Industrial Development Corporation Limited	100% State Government's Share capital investment is Rs.93.09 crore with share value of Rs.100 per share.
19	Assam Small Industries Development Corporation Ltd.	100% State Government's Share capital investment is Rs.6.51crore with share value of Rs.100 per share.
20	Assam Hills Small Industries Development Corporation Limited	100% State Government's Share capital investment is Rs.2.00 crore with share value of Rs.100 per share.
21	Assam Agro Industries Development Corporation Limited (Closed)	100% State Government's Share capital investment is Rs.7.85 crore with share value of Rs.100 per share.
22	Assam Seeds Corporation Limited	100% State Government's Share capital investment is Rs.1.10 crore with share value of Rs.100 per share.
23	Assam State Minor Irrigation Development Corporation Ltd. (Closed)	100% State Government's Share capital investment is Rs.1.46 crore with share value of Rs.100 per share.
24	Assam Livestock & Poultry Corporation Ltd.	Govt. investment is Rs.6.50 lakh in the form of 6500 Nos. equity shares @Rs.100 each
25	Assam Fisheries Development Corporation Limited	Govt. investment is Rs.49.00 lakh in the form of 49000 Nos. equity shares @Rs.100 each
26	Assam Film (Finance & Development) Corporation Limited	Amount of investment is Rs.9.94 lakh with 100% share holding of State Government.
27	Assam State Cooperative Housing Federation Ltd. (HOUSEFED)	100% State Government's Share capital investment is Rs.0.10 crore with share value of Rs.100 per share.
28	Assam Tourism Development Corporation Ltd.	Amount of investment is Rs.0.39 lakh with 100% share holding of State Government.
29	Assam Industrial Infrastructure Development Corporation Ltd.	Nil
V	PRODUCTION SECTOR	
30	Assam Tea Corporation Ltd	Government investment is Rs.29,39,94,200/- in the form 29,39,942 Nos. of equity shares @ 100 each and Preference Share is Rs.14,00,000/- in the form 14,000 Nos. of preference share @Rs.100 each.
31	Cachar Sugar Mills Ltd. (Closed)	Nil
32	Assam Spun Silk Mills Ltd. (Closed)	Amount of investment is Rs.1.70 crorewith 100% share holding of State Government.
33	Assam Polytex Ltd. (Non-operational)	Nil
34	Assam Syntex Ltd. (Closed)	Amount of investment is Rs.0.95 lakh with 100% share

		holding of State Government.
35	Assam State Textile Corporation Ltd. (closed)	Amount of investment is Rs.4961.26 lakh with 100% share holding of State Government.
36	Assam State Weaving & Manufacturing Company (Closed)	100% State Government's Share capital investment is Rs.11.60 crore with share value of Rs.100 per share.
37	Assam Electronic Development Corporation Ltd.	100% State Government's Share capital investment is Rs.9.51 crore with share value of Rs.100 per share.
38	Ashok Paper Mill (Assam) Ltd.	100% State Government's Share capital investment is Rs.0.01 crore with share value of Rs.100 per share.
39	Assam Petrochemicals Ltd.	Assam Industrial Development Corporation Limited (AIDC) has been holding 88.18% in equity shares of the Company with an investment of Rs.8.04 crore.
40	Assam State Fertilizers & Chemicals Ltd.	100% State Government's Share capital investment is Rs.4.92 crore with share value of Rs.100 per share.
41	Fertichem Ltd. (Closed)	100% State Government's Share capital investment is Rs.2.00 crore with share value of Rs.100 per share.
42	Assam Conductors & Tubes Ltd. (Closed)	100% State Government's Share capital investment is Rs.1.49 crore with share value of Rs.100 per share.
43	Nagaon Cooperative Sugar Mills Ltd.(closed)	Nil
44	Assam Cooperative Sugar Mills Ltd. (closed)	Nil
45	Assam Cooperative Spinning Mills Ltd.	100% State Government's Share capital investment is Rs.5.10 crore with share value of Rs.100 per share.5.77
46	Swahid Kushal Konwar Samabaya Sutakol Ltd. (closed)	100% State Government's Share capital investment is Rs.5.10 crore with share value of Rs.100 per share.1.87
47	Assam Polyester Cooperative Society Ltd.	100% State Government's Share capital investment is Rs.5.10 crore with share value of Rs.100 per share.15.59
48	Assam Cooperative Jute Mills Ltd.	No. of Shares of Jute Growers are 1514 with investment of Rs.1.97 lakh,, No. of shares of Cooperative Societies are 31 with investment of Rs.0.44 lakh, No. of share of Non-Growers are 279 with investment of Rs.0.70 lakh and 1 No. share of State Government with investment of Rs.322.68 lakh.
49	Assam Plantation Crops Development Corporation Ltd.	100% State Government's Share capital investment is Rs.5.10 crore with share value of Rs.100 per share.5.00
50	Assam State Text Book Production & Publication Corporation Ltd.	100% State Government's Share capital investment is Rs.5.10 crore with share value of Rs.100 per share.1.00
51	Assam Mineral Development Corporation Ltd.	100% State Government's investment is 4.89 crore with share value of Rs.100 per share.
VI	CONSTRUCTION SECTOR	
52	Assam Government Construction Corporation Ltd. (closed)	100% State Government's Share capital investment is Rs.5.10 crore with share value of Rs.100 per share.2.00
53	Assam Police Housing Corporation Ltd.	Government investment is Rs.3.50 lakh in the form of 3500 Nos. of equity shares @100 each .

(d) Extent of privatisation done/proposed to be done in these enterprises and realizations expected as a result of privatisations;

Sl.	Enterprises	Remarks
I	SERVICE SECTOR	
1	Assam State Electricity Board	Unbundled into 5 entities with one generation, one transmission and 3 distribution companies. In 2009, ASEB was re-organized into three companies of one generation, one transmission and one distribution and it was wound up from 31.03.2013.

2	Assam Power Distribution Company Limited	Steps taken for improving performance. No proposal for privatization.
3	Assam Power Generation Company Limited	Steps taken for improving performance. No proposal for privatization.
4	Assam Electricity Grid Corporation Limited	Steps taken for improving performance. No proposal for privatization.
5	Assam State Transport Corporation	Performing reasonably well. No proposal for privatization
6	Assam Financial Corporation	Performing well. No proposal for privatization.
7	Assam Urban Water Supply & Sewerage Board	Operations are economic with heavy loss and no proposal for privatization.
II	TRADE SECTOR	
8	Assam State Co-operative Marketing & Consumers Federation Ltd. (closed)	Closed down. No proposal for privatization. Liquidation is under process
9	Assam Government Marketing Corporation Ltd.	Losing, Steps are being taken for revival. No proposal for privatization.
10	Assam Apex Weavers & Artisans Co-operative Federation Ltd. (trade and manufacturing sector)	Performing reasonably well. No proposal for privatization
11	Assam State Warehousing Corporation Limited	Running on loss. No proposal for privatization.
12	Assam Gas Company Limited	This is a profit making & growing unit. Privatization does not arise.
III	WELFARE SECTOR	
13	Assam Plains Tribes Development Corporation Ltd.	Running on loss. No proposal for privatization.
14	Assam Development Corporation for OBC Ltd..	Running on loss. No proposal for privatization.
15	Assam Development Corporation for Schedule Caste Limited.	Running on loss. No proposal for privatization.
16	Assam Minorities Development & Finance Corporation Limited.	Running on loss. No proposal for privatization.
IV	PROMOTIONAL ENTERPRISES	
17	Assam Industrial Development Corporation Limited	No proposal for privatization.
18	Assam Small Industries Development Corporation Ltd.	No proposal for privatization.
19	Assam Hills Small Industries Development Corporation Limited	No proposal for privatization.
20	Assam Agro Industries Development Corporation Limited (Closed)	Closed down. No proposal for privatization. Liquidation is under process.
21	Assam Seeds Corporation Limited	Running on loss. No decision has been taken for privatization
22	Assam State Minor Irrigation Development Corporation Ltd. (Closed)	Closed down. No proposal for privatization. Under process of liquidation.
23	Assam Livestock & Poultry Corporation Ltd.	No proposal for privatization.
24	Assam Fisheries Development Corporation Limited	No proposal for privatization.
25	Assam Film (Finance & Development) Corporation Limited	No proposal for privatization.
26	Assam State Cooperative Housing Federation Ltd. (HOUSEFED)	No proposal for privatization.
27	Assam Tourism Development Corporation Ltd.	Privatization only in respect of management of projects / units have been done. No privatization has been done.
28	Assam Industrial Infrastructure Development Corporation Ltd.	No proposal for privatization.

V	PRODUCTION SECTOR	
29	Assam Tea Corporation Ltd	No decision taken for privatization.
30	Cachar Sugar Mills Ltd. (Closed)	Closed down. No proposal for privatization.
31	Assam Spun Silk Mills Ltd. (Closed)	Closed down. No proposal for privatization.
32	Assam Polytex Ltd. (Non-operational)	Handed over for private management, but remains non-operative. No proposal for privatization.
33	Assam Syntex Ltd. (Closed)	Closed down. No proposal for privatization. Under process of liquidation.
34	Assam State Textile Corporation Ltd. (closed)	Closed down. No proposal for privatization. Under process of liquidation.
35	Assam State Weaving & Manufacturing Company (Closed)	Closed down. No proposal for privatization. Under process of liquidation
36	Assam Electronic Development Corporation Ltd.	Performing well. Privatization does not arise.
37	Ashok Paper Mill (Assam) Ltd.	Privatization does not arise as the unit is closed down state.
38	Assam Petrochemicals Ltd.	No proposal for privatization
39	Assam State Fertilizers & Chemicals Ltd.	No proposal for privatization
40	Fertichem Ltd. (Closed)	Closed down. No proposal for privatization. Under process of liquidation.
41	Assam Conductors & Tubes Ltd. (Closed)	Closed down w.e.f. 31.03.2006. No proposal for privatization. Under process of liquidation.
42	Nagaon Cooperative Sugar Mills Ltd.(closed)	Closed down. Privatization not proposed. Under process of liquidation.
43	Assam Cooperative Sugar Mills Ltd. (closed)	Closed down. Privatization not proposed. Under process of liquidation.
44	Assam Cooperative Spinning Mills Ltd.	Closed down. Privatization not proposed. Under process of liquidation.
45	Swahid Kushal Konwar Samabaya Sutakol Ltd. (closed)	Closed down. Privatization not proposed. Under process of liquidation.
46	Assam Polyester Cooperative Society Ltd.	No proposal for privatization.
47	Assam Cooperative Jute Mills Ltd.	Not proposed for privatization.
48	Assam Plantation Crops Development Corporation Ltd.	Not proposed for privatization.
49	Assam State Text Book Production & Publication Corporation Ltd.	Not proposed for privatization.
50	Assam Mineral Development Corporation Ltd.	Not proposed for privatization.
VI	CONSTRUCTION SECTOR	
51	Assam Government Construction Corporation Ltd. (closed)	Closed down. Not proposed for privatization. Under process of liquidation.
52	Assam Police Housing Corporation Ltd.	Not proposed for privatization.

(e) *Data on capital base, budgetary support extended by the State government and the amount of interest/dividend accrued/actually paid. The amount of loan overdue with accumulated unpaid interest. Have any overdue loans been converted into equity and the amount and year in which this has been done may be indicated.*

(Rs. in crore)

Sl.	Enterprises	Budgetary support by State Govt.	Interest / dividend		Loan overdue with accumulated unpaid interest	Overdue loan converted into equity with year	
			accrued	Actually paid		Amount	Year
I	SERVICE SECTOR						
1	Assam State Electricity Board	99.84	58.90		53.87	1350.00	2006-07
2	Assam Power Distribution Company Limited	1667.53					
3	Assam Power Generation Company Limited	706.59					
4	Assam Electricity Grid Corporation Limited	863.00					
5	Assam State Transport Corporation	544.31					
6	Assam Financial Corporation		Nil		Nil	167.72	1991-92
7	Assam Urban Water Supply & Sewerage Board	300.34	56.56		88.92		
II	TRADE SECTOR						
8	Assam State Co-operative Marketing & Consumers Federation Ltd. (closed)						
9	Assam Government Marketing Corporation Ltd.	3.15					
10	Assam Apex Weavers & Artisans Co-operative Federation Ltd. (trade and manufacturing sector)	2.67					
11	Assam State Warehousing Corporation Limited	14.24	Nil		Nil	Nil	
12	Assam Gas Company Limited	44.62	Nil	1.27	Nil	Nil	
III	WELFARE SECTOR						
13	Assam Plains Tribes Development Corporation Ltd.	2.60					
14	Assam Development Corporation for OBC Ltd..	18.25	Nil		Nil	Nil	
15	Assam Development Corporation for Schedule Caste Limited.	16.59	Nil		Nil	Nil	
16	Assam Minorities Development & Finance Corporation Limited.	8.08	Nil		Nil	Nil	
IV	PROMOTIONAL ENTERPRISES						
17	Assam Industrial Development Corporation Limited	147.50	Nil		35.81		
18	Assam Small Industries Development Corporation Ltd.	7.65	Nil		Nil	Nil	
19	Assam Hills Small Industries Development Corporation Limited	18.47	Nil		Nil	Nil	

20	Assam Agro Industries Development Corporation Limited (Closed)	-	-		-	-	-
21	Assam Seeds Corporation Limited	22.45	3.30		7.19	Nil	
22	Assam State Minor Irrigation Development Corporation Ltd. (Closed)		Nil		Nil	Nil	
23	Assam Livestock & Poultry Corporation Ltd.	2.33	Nil	Nil	Nil	Nil	
24	Assam Fisheries Development Corporation Limited	0.63	Nil		Nil		
25	Assam Film (Finance & Development) Corporation Limited	0.71	Nil	Nil	4.00	Nil	
26	Assam State Cooperative Housing Federation Ltd. (HOUSEFED)	N/A	N/A		N/A	N/A	
27	Assam Tourism Development Corporation Ltd.	117.32	Nil		Nil	Nil	
28	Assam Industrial Infrastructure Development Corporation Ltd.	Nil	Nil		Nil	Nil	
V	PRODUCTION SECTOR						
29	Assam Tea Corporation Ltd	176.30			179.63		
30	Cachar Sugar Mills Ltd. (Closed)						
31	Assam Spun Silk Mills Ltd. (Closed)	Nil					
32	Assam Polytex Ltd. (Non-operational)						
33	Assam Syntex Ltd. (Closed)	Nil	Nil		17.44	Nil	
34	Assam State Textile Corporation Ltd. (closed)	Nil	Nil		Nil	Nil	
35	Assam State Weaving & Manufacturing Company (Closed)						
36	Assam Electronic Development Corporation Ltd.	10.19			2.58		
37	Ashok Paper Mill (Assam) Ltd.	6.01	Nil		Nil	Nil	
38	Assam Petrochemicals Ltd.	17.02	Nil	0.91	Nil	Nil	
39	Assam State Fertilizers & Chemicals Ltd.	13.20					
40	Fertichem Ltd. (Closed)	Nil	Nil		Nil	Nil	
41	Assam Conductors & Tubes Ltd. (Closed)				Nil		
42	Nagaon Cooperative Sugar Mills Ltd.(closed)		Nil		Nil	Nil	
43	Assam Cooperative Sugar Mills Ltd. (closed)		Nil				
44	Assam Cooperative Spinning Mills Ltd.				24.38	Nil	
45	Swahid Kushal Konwar Samabaya Sutakol Ltd.	Nil					

	(closed)						
46	Assam Polyester Cooperative Society Ltd.					3.80	2005-06
47	Assam Cooperative Jute Mills Ltd.	N.A.	0.32		0.06	0.97	1990-91
48	Assam Plantation Crops Development Corporation Ltd.	Nil					
49	Assam State Text Book Production & Publication Corporation Ltd.	1.00	Nil	Nil	Nil	Nil	
50	Assam Mineral Development Corporation Ltd.	4.89	Nil		Nil	Nil	
VI	CONSTRUCTION SECTOR						
	Assam Government Construction Corporation Ltd. (closed)	Nil	Nil	Nil	Nil	Nil	
51							
52	Assam Police Housing Corporation Ltd.	Nil	Nil	Nil	Nil	Nil	

(f) Financial results of each under takings in terms of Profit & Loss;

		Profit/(Loss) (Rs. in crore)				
Sl.	Enterprises	2007-08	2008-09	2009-10	2010-11	2011-12
I	SERVICE SECTOR					
1	Assam State Electricity Board	(4.78)	0.03			
2	Assam Power Distribution Company Limited	(63.73)	(80.05)	(266.69)	(577.59)	(611.05)
3	Assam Power Generation Corporation Ltd.	0.93	(7.31)	24.38	0.00	0.00
4	Assam Electricity Grid Corporation Limited	(46.49)	20.84	(42.52)	(54.11)	(67.63)
5	Assam State Transport Corporation	(11.55)	(11.66)	(12.66)	(20.73)	(18.57)
6	Assam Financial Corporation	6.05	3.00	1.71	1.22	1.09
7	Assam Urban Water Supply & Sewerage Board	0.67	2.58	0.65	0.45	0.23
II	TRADE SECTOR					
8	Assam State Co-operative Marketing & Consumers Federation Ltd. (closed)	0.00	0.00	0.00	0.00	0.00
9	Assam Government Marketing Corporation Ltd.	(0.08)	1.81	2.93	3.59	1.24
10	Assam Apex Weavers & Artisans Co-operative Federation Ltd. (trade and manufacturing sector)	0.38	0.38	0.52	0.45	0.48
11	Assam State Warehousing Corporation Limited	(2.31)	(1.82)	(1.70)	(1.24)	(1.34)
12	Assam Gas Company Limited	18.08	31.23	43.57	53.63	49.57
III	WELFARE SECTOR					
13	Assam Plains Tribes	(0.72)	(1.10)	(0.67)	(0.69)	(1.32)

	Development Corporation Ltd.					
14	Assam State Development Corporation for OBC Ltd..	(0.25)	(0.50)	(0.29)	(0.48)	(0.76)
15	Assam State Development Corporation for Schedule Caste Limited.	(1.26)	(1.57)	(1.90)	(0.98)	(0.87)
16	Assam Minorities Development & Finance Corporation Limited.	(0.38)	(31)	(18)	(0.36)	(0.24)
IV	PROMOTIONAL ENTERPRISES					
17	Assam Industrial Development Corporation Limited	(13.55)	(30.82)	10.07	5.54	2.34
18	Assam Small Industries Development Corporation Ltd.	1.01	2.18	1.39	0.98	0.76
19	Assam Hills Small Industries Development Corporation Limited	(0.23)	(0.50)	(0.75)	(0.65)	(0.75)
20	Assam Agro Industries Development Corporation Limited (Closed)					
21	Assam Seeds Corporation Limited	(2.09)	(0.55)	(0.13)	0.04	0.19
22	Assam State Minor Irrigation Development Corporation Ltd. (Closed)					
23	Assam Livestock & Poultry Corporation Ltd.	0.05	(0.28)	(0.24)	0.04	(0.15)
24	Assam Fisheries Development Corporation Limited	0.70	0.89	0.89	1.27	1.13
25	Assam Film (Finance & Development) Corporation Limited	(0.14)	0.29	(0.01)	(0.12)	0.19
26	Assam State Cooperative Housing Federation Ltd. (HOUSEFED)					
27	Assam Tourism Development Corporation Ltd.	0.99	1.07	1.03	1.76	0.83
28	Assam Industrial Infrastructure Development Corporation Ltd.	NA	NA	NA	NA	NA
V	PRODUCTION SECTOR					
29	Assam Tea Corporation Ltd	(18.51)	(14.86)	(11.71)	(11.90)	(16.85)
30	Cachar Sugar Mills Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00
31	Assam Spun Silk Mills Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00
32	Assam Polytex Ltd. (Non-operational)	NA	NA	NA	NA	NA
33	Assam Syntex Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00

34	Assam State Textile Corporation Ltd. (closed)	0.00	0.00	0.00	0.00	0.00
35	Assam State Weaving & Manufacturing Company (Closed)	0.00	0.00	0.00	0.00	0.00
36	Assam Electronic Development Corporation Ltd.	0.77	0.35	0.59	0.97	0.36
37	Ashok Paper Mill (Assam) Ltd.	(5.09)	(6.45)	(6.36)		
38	Assam Petrochemicals Ltd.	9.07	5.24	2.79	(10.65)	(1.06)
39	Assam State Fertilizers & Chemicals Ltd.	0.40	1.94	0.63	0.43	0.23
40	Fertichem Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00
41	Assam Conductors & Tubes Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00
42	Nagaon Cooperative Sugar Mills Ltd.(closed)	0.00	0.00	0.00	0.00	0.00
43	Assam Cooperative Sugar Mills Ltd. (closed)	0.00	0.00	0.00	0.00	0.00
44	Assam Cooperative Spinning Mills Ltd.	0.00	0.00	0.00	0.00	0.00
45	Swahid Kushal Konwar Samabaya Sutakol Ltd. (closed)	0.00	0.00	0.00	0.00	0.00
46	Assam Polyester Cooperative Society Ltd.	0.41	(0.23)	0.02	(0.02)	(0.03)
47	Assam Cooperative Jute Mills Ltd.	1.83	1.15	2.03	1.63	1.06
48	Assam Plantation Crops Development Corporation Ltd.	(9.18)	(9.12)	(9.06)	(10.05)	NA
49	Assam State Text Book Production & Publication Corporation Ltd.	1.65	0.06	1.88	5.41	3.74
50	Assam Mineral Development Corporation Ltd.	(0.35)	(0.52)	0.05	0.26	1.28
VI	CONSTRUCTION SECTOR					
51	Assam Government Construction Corporation Ltd. (closed)	0.00	0.00	0.00	0.00	0.00
52	Assam Police Housing Corporation Ltd.	2.45	1.29	NA	NA	NA
53	Assam State Housing Board	(18.60)	(19.26)	(20.52)	(24.57)	(26.28)

(g) *Turnover per unit of capital invested in each year from 2007-08 to 2011-12.*

Sl.	Enterprises	2007-08	2008-09	2009-10	2010-11	2011-12
I	SERVICE SECTOR					
1	Assam State Electricity Board	8.63	9.68	9.86	0.00	0.00
2	Assam Power Distribution Company Limited	0.60	0.63	0.63	0.64	0.64
3	Assam Power Generation	0.25	0.36	0.34	0.35	0.34

	Corporation Ltd.					
4	Assam Electricity Grid Corporation Limited	0.33	0.44	0.36	0.37	0.38
5	Assam State Transport Corporation	0.79	0.07	0.07	0.08	0.07
6	Assam Urban Water Supply & Sewerage Board	0.02	0.03	0.03	0.03	0.03
II	TRADE SECTOR					
7	Assam State Co-operative Marketing & Consumers Federation Ltd. (closed)	0.00	0.00	0.00	0.00	0.00
8	Assam Government Marketing Corporation Ltd.	NA	NA	NA	NA	NA
9	Assam Apex Weavers & Artisans Co-operative Federation Ltd. (trade and manufacturing sector)	1.56	1.37	1.32	1.34	1.36
10	Assam State Warehousing Corporation Limited	0.36	0.39	0.39	0.37	0.38
11	Assam Gas Company Limited	0.60	0.80	0.86	0.96	0.82
III	WELFARE SECTOR					
12	Assam Plains Tribes Development Corporation Ltd.	0.00	0.00	0.00	0.00	0.00
13	Assam State Development Corporation for OBC Ltd..	0.02	0.01	0.00	0.00	0.00
14	Assam State Development Corporation for Schedule Caste Limited.	0.08	0.12	0.35	0.32	0.33
15	Assam Minorities Development & Finance Corporation Limited.	0.04	0.05	0.05	0.05	0.05
IV	PROMOTIONAL ENTERPRISES					
16	Assam Industrial Development Corporation Limited	0.08	0.12	0.15	0.14	0.15
17	Assam Small Industries Development Corporation Ltd.	8.87	12.23	11.52	12.00	13.00
18	Assam Hills Small Industries Development Corporation Limited	0.00	0.16	0.004	0.00	0.00
19	Assam Financial Corporation	0.17	0.14	0.17	0.18	0.19
20	Assam Agro Industries Development Corporation Limited (Closed)	0.00	0.00	0.00	0.00	0.00
21	Assam Seeds Corporation Limited	1.74	1.94	2.51	2.47	2.29
22	Assam State Minor Irrigation Development Corporation Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00
23	Assam Livestock & Poultry Corporation Ltd.	0.00	0.00	0.00	0.00	0.00
24	Assam Fisheries Development Corporation Limited	0.23	0.26	0.28	0.29	0.30

25	Assam Film (Finance & Development) Corporation Limited	0.02	0.02	0.03	0.09	0.03
26	Assam State Cooperative Housing Federation Ltd. (HOUSEFED)	NA	NA	NA	NA	NA
27	Assam Tourism Development Corporation Ltd.	0.47	0.41	0.41	0.38	0.44
28	Assam Industrial Infrastructure Development Corporation Ltd.	NA	NA	NA	NA	NA
V	PRODUCTION SECTOR					
29	Assam Tea Corporation Ltd	0.17	0.18	0.20	0.21	0.21
30	Cachar Sugar Mills Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00
31	Assam Spun Silk Mills Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00
32	Assam Polytex Ltd. (Non-operational)	0.00	0.00	0.00	0.00	0.00
33	Assam Syntex Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00
34	Assam State Textile Corporation Ltd. (closed)	0.00	0.00	0.00	0.00	0.00
35	Assam State Weaving & Manufacturing Company (Closed w.e f. 28/6.2007)	0.00	0.00	0.00	0.00	0.00
36	Assam Electronic Development Corporation Ltd.	0.14	0.20	0.20	0.21	0.20
37	Ashok Paper Mill (Assam) Ltd.	0.004	0.001	0.001	0.001	0.001
38	Assam Petrochemicals Ltd.	0.74	0.60	0.60	0.47	0.83
39	Assam State Fertilizers & Chemicals Ltd.	0.20	0.39	0.22	0.21	0.23
40	Fertichem Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00
41	Assam Conductors & Tubes Ltd. (Closed)	0.00	0.00	0.00	0.00	0.00
42	Nagaon Cooperative Sugar Mills Ltd.(closed)	0.00	0.00	0.00	0.00	0.00
43	Assam Cooperative Sugar Mills Ltd. (closed)	0.00	0.00	0.00	0.00	0.00
44	Assam Cooperative Spinning Mills Ltd.	0.00	0.00	0.00	0.00	0.00
45	Swahid Kushal Konwar Samabaya Sutakol Ltd. (closed)	0.00	0.00	0.00	0.00	0.00
46	Assam Polyester Cooperative Society Ltd.	0.60	0.47	0.55	0.56	0.57
47	Assam Cooperative Jute Mills Ltd.	0.11	0.07	0.12	0.10	0.07
48	Assam Plantation Crops Development Corporation Ltd.	0.15	0.09	0.09	0.08	0.09
49	Assam State Text Book Production & Publication Corporation Ltd.	37.59	47.32	48.61	49.05	50.12
50	Assam Mineral Development Corporation	1.51	1.04	1.32	1.58	2.68

	Ltd.					
VI	CONSTRUCTION SECTOR					
51	Assam Government Construction Corporation Ltd. (closed)	0.00	0.00	0.00	0.00	0.00
52	Assam Police Housing Corporation Ltd.	1.54	0.10	0.10	0.10	0.09
53	Assam State Housing Board	0.07	0.08	0.08	0.08	0.0.8

(h) The status of audit of accounts may be indicated. If there is a backlog, this may be specifically stated including any steps being taken to clear the backlog.

Sl.	ENTERPRISES	Position of Accounts
I	SERVICE SECTOR	
1	Assam State Electricity Board	AG Audit and Statutory Audit up to 2011-12 completed.
2	Assam Power Distribution Company Limited	AG Audit and Statutory Audit up to 2011-12 completed.
3	Assam Power Generation Corporation Ltd.	AG Audit and Statutory Audit up to 2011-12 completed.
4	Assam Electricity Grid Corporation Limited	AG Audit and Statutory Audit up to 2011-12 completed.
5	Assam State Transport Corporation	AG Audit for 2009-10 completed and CAG Audit for 2010-11 is underway.
6	Assam Urban Water Supply & Sewerage Board	AG Audit and Statutory Audit up to 2008-09 completed. Provisional up to 2009-10 completed.
II	TRADE SECTOR	
7	Assam State Co-operative Marketing & Consumers Federation Ltd. (closed)	Not available
8	Assam Government Marketing Corporation Ltd.	Accounts not updated since 1986-87
9	Assam Apex Weavers & Artisans Co-operative Federation Ltd. (trade and manufacturing sector)	Statutory Audit up to 2008-09 completed. Provisional up to 2009-10 completed.
10	Assam State Warehousing Corporation Limited	AG Audit and Statutory Account up to 2005-06 completed. Statutory Auditor appointed up to 2008-09.
11	Assam Gas Company Limited	AG Audit on the Accounts up to 2011-12 completed.
III	WELFARE SECTOR	
12	Assam Plains Tribes Development Corporation Ltd.	AG Audit on the Accounts up to 1987-88 completed. Provisional Accounts up to 2009-10 completed. Steps have been taken to clear backlog of Accounts.
13	Assam State Development Corporation for OBC Ltd..	Finalization of Accounts pending from 1991-92.
14	Assam State Development Corporation for Schedule Caste Limited.	AG Audit and Statutory Audit up to 2003-04 completed. Statutory Auditor appointed up to 2007-08.provisional up to 2008-09 completed.
15	Assam Minorities Development & Finance Corporation Limited.	Statutory Audit on the Accounts up to 2011-12 not completed till date.
IV	PROMOTIONAL ENTERPRISES	

16	Assam Industrial Development Corporation Limited	AG Audit and Statutory Audit up to 2008-09 completed . Provisional up to 2009-10 completed.
17	Assam Small Industries Development Corporation Ltd.	Finalization of Accounts has been pending since 1993-94. Statutory Accounts for 1993-94 and 1994-95 have been completed and comments from CA&G have been awaited.
18	Assam Hills Small Industries Development Corporation Limited	Not Available.
19	Assam Financial Corporation	AG Audit for 2011-12 completed. Statutory Audit for 2012-13 is under process.
20	Assam Agro Industries Development Corporation Limited (Closed)	AG Audit up to 2006-07 completed. Statutory Audit for the years from 2007-08 to 2009-10 completed.
21	Assam Seeds Corporation Limited	Finalization of Accounts pending from 2005-06.
22	Assam State Minor Irrigation Development Corporation Ltd. (Closed)	Not available
23	Assam Livestock & Poultry Corporation Ltd.	Accounts were finalized up to 1990-91. Statutory Audit for the years from 1991-92 to 1994-95 is under process.
24	Assam Fisheries Development Corporation Limited	AG Audit and Statutory Audit up to 2010-11 completed
25	Assam Film (Finance & Development) Corporation Limited	AG Audit up to 1999-2000 completed abd Statutory Audit up to 1999-2000 completed. Provisional Account up to 2011-12 completed. Statutory Audit appointed up to 2011-12.
26	Assam State Cooperative Housing Federation Ltd. (HOUSEFED)	
27	Assam Tourism Development Corporation Ltd.	AG Audit up to 2010-11 completed. Statutory Audit up to 2011-12 completed
28	Assam Industrial Infrastructure Development Corporation Ltd.	Not available
V	PRODUCTION SECTOR	
29	Assam Tea Corporation Ltd	AG Audit up to 1998-99 completed. Statutory Audit up to 1998-99 completed. Provisional Accounts up to 2011-12 completed. Steps have been taken for updating of accounts for three years will be completed within 30-06-2013.
30	Cachar Sugar Mills Ltd. (Closed)	Not available
31	Assam Spun Silk Mills Ltd. (Closed)	Not available
32	Assam Polytex Ltd. (Non-operational)	Not available
33	Assam Syntex Ltd. (Closed)	Not available
34	Assam State Textile Corporation Ltd. (closed)	A.G. Audit on Accounts up to 2010-11 completed. Statutory For 2011-12 is under process.
35	Assam State Weaving & Manufacturing Company (Closed)	Not available
36	Assam Electronic Development Corporation Ltd.	AG and Statutory Audit up to 2002-03 completed. Statutory appointed up to 2006-07. Provision up to 2008-09 completed.
37	Ashok Paper Mill (Assam) Ltd.	AG Audit and Statutory Audit up to 2009-10 completed.

38	Assam Petrochemicals Ltd.	AG Audit on the Accounts up to 2011-12 completed.
39	Assam State Fertilizers & Chemicals Ltd.	AG Audit on the Accounts up to 2003-04 completed. Statutory Audit up to 2004-05 completed. Provisional up to 2009-10 completed.
40	Fertichem Ltd. (Closed)	Not Available
41	Assam Conductors & Tubes Ltd. (Closed)	Not Available
42	Nagaon Cooperative Sugar Mills Ltd.(closed)	Not Available
43	Assam Cooperative Sugar Mills Ltd. (closed)	Not Available
44	Assam Cooperative Spinning Mills Ltd.	Not Available
45	Swahid Kushal Konwar Samabaya Sutakol Ltd. (closed)	Not Available
46	Assam Polyester Cooperative Society Ltd.	Statutory Audit up to 2009-10 completed.
47	Assam Cooperative Jute Mills Ltd.	AG Audit up to 2011-12 completed.
48	Assam Plantation Crops Development Corporation Ltd.	Provisional Accounts up to 2010-11 completed and Provisional Accounts for 2011-12 is under process. AG Audit on Accounts up to 1987-88 completed. Statutory for the Accounts up to 1994-95 appointed.
49	Assam State Text Book Production & Publication Corporation Ltd.	Provisional Accounts up to 2008-09.
50	Assam Mineral Development Corporation Ltd.	AG Audit on the Accounts up to 2006-07 completed. Provisional accounts up to 2011-12 completed. Matter relating to clearance of the backlog of accounts from 2007-08 to 2011-12 have been taken up with the Statutory Auditor.
VI	CONSTRUCTION SECTOR	
51	Assam Government Construction Corporation Ltd. (closed)	Not Available
52	Assam Police Housing Corporation Ltd.	Accounts finalized up to 2007-08. Audit Report from 2008-09 to 2011-12 has been sent to AG (Audit) for his comments.
53	Assam State Housing Board	Statutory Audit up to 2009-10 completed nad provisional account for 2010-11 and 2011-12 is nearing to completion.

(i) There are 51 (fifty one) State Public Sector Enterprises at present under administrative control of 22 Departments of the State Government with provisional total investment of Rs.5973 crore including State Government of Rs.4984 crore.

The Public Enterprises Department, apart from the set duties and responsibilities, has undertaken from 2003-04 onwards power sector reform measures to revamp the Assam Electricity Board and public sector reform measures under the Assam Governance & Public Resource Management – Sector Development Programme (AGPRM-SDP) funded by the Asian Development Bank. A Committee was also constituted by the Public Enterprises Department in the State Government to study the affairs of the public enterprises of the State Government.

The Department further proposed to constitute a Task-Force to study the issues of closure/revival of the existing public enterprises and to establish an Asset Management Cell in the premises of Assam Industrial Development Corporation Ltd.(AIDC) under direct

supervision and control of the Task Force to oversee the disposal and alternative use of assets of the closed Public Enterprises (PSUs).

To make the PSUs more efficient and market oriented the State Government has taken the following steps :

1. As part of reform and restructuring of ASEB, taken up by the Government of Assam initially with project assistance from the Asian Development Bank, the function of the erstwhile ASEB viz. generation, transmission and distribution of electricity were unbundled and vested in separate corporate entities. Such unbundling and corporationalization took effect when the Government of Assam notified Assam Electricity First Reforms First Transfer Scheme, 2004 (No.PEL.151/2003/Pt/165 dt.10th December, 2004). Consequent to this Transfer Scheme, the function of the erstwhile ASEB were entrusted to five entities namely:

- (i) Assam Electricity Grid Corporation Limited (AEGCL) to carry out function as State Transmission Utility (STU);
- (ii) Assam Power Generation Corporation Limited (APGCL) to carry out function of generation of electricity in the State of Assam; and

(iii) Three Electricity Distribution Companies, namely Lower Assam Electricity Distribution Company Limited (LAEDCL), Central Assam Electricity Distribution Company Limited (CAEDCL) and Upper Assam Electricity Distribution Company Limited (UAEDCL) respectively to carry out functions of distribution and retail sale of electricity in the districts covered under each company area. The above companies were incorporated under the Companies Act, 1956 with the controlling interest held directly by the State Government as the largest shareholders, practically holding all the shares of the newly incorporated companies in question.

As the newly established companies started operations, with tariffs set by the Assam Electricity Regulatory Commission, complexities were encountered in the initial phase of reform, in enabling a common tariff across the State. Therefore to obviate these difficulties, , in May, 2009, as per Government of Assam Notification No. PEL.41/2006//199 dated 13th may, 2009, issued in accordance with the Assam State Reform (Transfer and Merger of Distribution, Function and Undertakings) Scheme, 2009 two distribution compnies, namely, CAEDCL & UAEDCL were merged with the LAEDCL, thereby forming one single distribution company. The name of the new, amalgamated company was changed from Lower Assam Electricity Distribution Company Limited (LAEDCL) to Assam Power Distribution Company Limited (APDCL). With the trading function having come to end and residual function transferred to the successor entities, ASEB has been dissolved with effect from 31/03/2013.

2. To improve the public transport system, the Assam State Transport Corporation (ASTC) had taken help of the private transport operators as co-partner for mutual benefits and thereby significant improvement in ASTC has been noticed by way of providing better transport system and earned more revenue. The operational cost has been reduced considerably.

3. Majority of PSUs at present are no longer under protective environment and are facing the opened-up market economy.
4. All Productive PSUs are improving their health and as per latest report available, although provisional, about 14 PSUs, some of which were loss making, have started making operational profit and are expected to wipe out their accumulated losses in near future.
5. To improve efficiency further and to make the PSUs more accountable, various steps like introduction of MoUs (Memorandum of Understanding), Corporate Governance etc. were taken. The MoU base performance rating of State Level Public Enterprises of Assam was taken up based on recommendations/suggestions of Government of India and upon encouraging results of Central Public Sector Enterprises.

(j)

Prior to the award period of 13th Finance Commission (2010-15), State Government of Assam, as part of the PSE reform program under ADB funded Assam Governance and Public Resource Management Program (AGPRMP) had notified the closure of 14 (fourteen) loss-making PSEs and 2 (two) Units under 1 (one) SPE in order to stop the accumulation of liabilities and thereby ensure effective financial closure. It also made provision for compensation of the employees of the PSEs notified for closure. In addition, Government of Assam had announced a one-time settlement of outstanding debt repayments for these PSEs to stop the growth of debt burden on the State Government and also instituted a Social Safety Network (SSN) for such employees.

A high level Task Force under the chairmanship of the Chief Secretary was constituted by P.E. Department as part of the AGPRMP to oversee and carry forward the PSE reform programme as well as for safe custody and disposal of movable and immovable assets of the closed PSEs. One Asset Management Cell (AMC) in the Assam Industrial Development Corporation Limited (AIDC) was created to manage the assets notified for closure.

The following 14 PSEs and 2 Units under ASIDC Ltd were decided to be closed down:

- (1) Assam State Co-operative Marketing & Consumers Federation Ltd.
- (2) Assam Agro Industries Development Corporation Ltd.
- (3) Assam State Minor Irrigation Development Corporation Ltd.
- (4) Cachar Sugar Mills Ltd.
- (5) Assam Syntex Ltd.
- (6) Assam State Textile Corporation Ltd.
- (7) Assam State Weaving & Manufacturing Company Ltd.
- (8) Assam Power Loom Development Corporation Ltd.
- (9) Fertilchem Ltd.
- (10) Assam Conductors & Tubes Ltd.

- (11) Assam Co-operative Sugar Mills Ltd.
- (12) Assam Government Construction Corporation Ltd.
- (13) Assam Spun Silk Mills Limited.
- (14) Assam Small Industries Development Corporation Ltd. (2 units – Match Splint Factory, Cachar Textile Industries)
- (15) Industrial Paper (Assam) Ltd.

(k)

No strategy for disinvestment has so far been formulated. The State Government has decided closure of 14 unviable Public Enterprises and 2 units of another Public Enterprise under the ADB's AGPRM-SDP. The Cabinet has approved Rs.567.09 crore out of which the Government has so far released Rs.420.00 crore for payment of liabilities of closed 14 companies and 2 units. State Government also took up liquidation of the outstanding loans drawn by the PSUs under the Government guarantee from the Financial Institutions/Banks under One Time Settlement (OTS) Scheme.

(l)

Resource constraints in the past hindered undertaking of VRS programme for the unviable and loss making State Public Sector Undertakings (SPSUs) on a large scale. Earlier, individual enterprise-wise reform programme could be taken up by shedding of surplus staff through VRS route with small doses as per availability of fund. State Government, therefore, looked forward for external assistance and this led ultimately to negotiation for loan from the Asian Development Bank (ADB) under Assam Governance and Public Resource Management – Sector Development Programme (AGPRM – SDP) I & II.

To avail fund from ADB under AGPRM-SDP for reform and restructuring of SPSUs, the State Government notified a uniform Voluntary Retirement Scheme (VRS) vide Notification No.PE.4/2006//28 dated 15.02.2006. The details of package under this VRS are given below:

1. The package under VRS in all the State Level Public Enterprises (SLPEs) in the State irrespective of whether the SLPEs are to be closed or revived or whether the SLPEs can afford to discharge the dues to the employees on account of VRS from their own resource generation, but excluding Assam State Electricity Board will comprise of the followings:
 - a) Ex-gratia of 15 days' pay (basic pay + dearness allowance) only against each completed year of service tendered or for the months of service left, whichever is less.
 - b) Cash payment for unutilized leave for a maximum period of 240 days (basic pay + dearness allowance only).
 - c) Balance of Contributory Provident Fund (CPF) dues payable as per Regulation of CPF

- d) Gratuity as per Gratuity Act.
 - e) Unpaid salary/wages (basic pay + dearness allowance) up to the date of acceptance of VRS by the employee.
 - f) Savings of Group Insurance Scheme.
2. In all calculations of VRS benefits, the basic pay and rate of dearness allowance shall be taken as on the date of application by an employee opting for VRS and the date of closure of the SLPE, whichever applicable. No request for any revision shall be entertained thereafter.
 3. There will be no recruitment against vacancies arising out of implementation of VRS.
 4. In implementing the VRS, the management should see that it is extended to employees who could be released without detriment to the functioning of the concerned SLPEs.
 5. Approval of Board of Directors and Administrative Department concerned would be obtained by the SLPEs for introducing VRS. Similarly, the Administrative Departments concerned will obtain prior approval of Public Enterprises Department and concurrence of Finance Department. In cases where costs of implementing VRS are proposed to be borne out of Plan fund, prior approval of the Planning & Development Department also will be necessary.
 6. Once an employee avails VRS from an SLPE, he/she will not be allowed to take up employment in another SLPE or any State Government Department or any statutory body, society, trust or cooperative society or any body corporate with majority funding by the State Government. If he/she desires to do so, he/she have to return the full VRS compensation package to the State Government with 6% compound interest per annum for the period between the date of disbursement of VRS package and the date of joining employment under the State Government or any entity as mentioned above.
 7. Full implementation of VRS will precede filing of closer application in respect of an SLPE.
 8. No age bar or minimum qualifying service is prescribed for eligibility to avail VRS.
 9. A section of employees of some SLPEs who may be absorbed in the State Govt. Departments, will not be entitled to VRS package. However, for the period of service rendered by such employees in an SLPE prior to absorption in a Government Department, he/she will be paid the arrear salary/wages (basic pay + dearness allowance only). They will not be eligible for any other component of the VRS package, as their problem of post-SLPE-service rehabilitation will be fully mitigated by employment in Government Departments.
 10. Partially implemented cases of VRS on Assam Agro Industries Development Corporation (AAIDC) model out of Planning & Development Department's VRS pool fund will also be covered under this scheme.

11. Depending on the magnitude and availability of fund, payment of employees' dues including for VRS shall be made within a period of two years from the date of acceptance of VRS/closure, whichever earlier.

12. These policies shall be effective from the date of issue of this Notification.

GOA received total amount of Rs.494.92 crore for closure liabilities under Sub-Programme I & II of ADB funded AGPRMP. Under the above VRS policy so far 5864 numbers of employees of 14 closed PSUs and 2 units of another PSU have been released at a cost of Rs.136 crore and an amount of Rs.22.50 crore was spent on OTS. Further, US \$120 million has been allocated for closure liabilities including payment of VRS dues under Sub-Programme II of AGPRM-SDP. Under ADB funded AGPRM-SDP, following 14 PSUs and 2 units of one PSU were closed down.

Sl. No.	Enterprises
1	Assam State Minor Irrigation Development Corporation Ltd.
2	Assam Government Construction Corporation Ltd.
3	Assam State Cooperative Marketing & Consumer Federation Ltd.
4	Assam Agro Industries Development Corporation Ltd.
5	Assam Spun Silk Mills Ltd.
6	FERTICHEM Ltd.
7	Assam Power Loom Development Corporation Ltd.
8	Assam State Weaving & Manufacturing Company Ltd.
9	Assam Conductors & Tubes Ltd.
10	Under Assam Small Industries Development Corporation Ltd. (i) Match Splint Factory (ii) Cachar Textile Industries
11	Cachar Sugar Mills Ltd.
12.	Assam State Textile Corporation Ltd.
13	Assam Syntex Ltd.
14	Industrial Paper (Assam) Ltd.
15	Assam Cooperative Sugar Mills Limited.

In addition to above VRS policy, State Government also released employees of following SLPEs on different VRS out of State plan budget funds

Sl. No.	Enterprises	Number of staff for VRS	Amount released (Rs. in Crore)
1	Assam State Transport Corporation	1809	66.30
2	STATFED	339	10.00
3	Assam Government Marketing Corporation	100	0.60
4	Assam Small Industries Development Corporation	21	2.97
5	Assam Hills Small Industrial Development Corporation	28	0.50
6	Assam Livestock and Poultry Development Corporation	56	1.50
7	Assam Tea Corporation	68	3.57
8	Assam Plantation Crops Development Corporation Ltd.	65	3.00
9	Assam State Fertilizers & Chemicals Ltd.	94	1.85
10	Assam Seeds Corporation Ltd.	119	2.48
	TOTAL	2699	92.77

(m)

State Government of Assam have not inventory of land held by the PSEs. However, Asset Management Cell in AIDC Limited have an inventory of land of the PSEs, closed under ADB funded AGPRMP. PSE-wise details are indicated below:

(1 Bigha = 2880 Sq. feet)
1 Katha = 720 Sq feet
1 Lessa = 144 Sq feet

Assets of closed PSUs : (Rs. in lakh)

sl	Name of PSU	Value of asset as per Cabinet Memorandum	Area of land			Name of the place
			Bigha	Katha	Lecha	
1	Fertichem Ltd	449.80	21	3	15	Bonda, Kamrup
2	(Under ASIDC)-					
	a. Match Splint Factory		6	0	0	Bijni, Chirang
	b. Cachar Textile Industries		2	4	0	Badarpur, Karimganj
3	ASMIDC Ltd	6.79	0	3	0	Ulubari, Guwahati
4	STATEFED	11321.50	393	0	5	At different prime locations
5	APDCL	68.25	20	0	0	Kunwori tole, Nagaon
6	ASW & MC Ltd	2930.08	46	4	7	Ghagrapar, Nalbari
			40	0	0	Katimari, Nagaon
7	Assam Conductors & Tubes	1024.46	5	2	16	Bamunimaidam, Ghy
8	AGCC Ltd (excluding land)	13.00	20	0	0	Rupnagar, Ulubari, Ghy
			10	0	0	Bajaltoligaon, Tinsukia
9	Assam Spun Silk Mills Ltd	18.90	76	0	16	Jagiroad Town, Morigaon
10	AAIIDC Ltd	3130.61	2	0	0	Ulubari, Guwahati
			14	2	0	Dwarada, Beltola, Kamrup
			4	0	0	Tinsukia Town
11	Cachar Sugar Mills Ltd	1892.19	361	0	0	Pratapgarh, Karimganj
12	Assam Syntex Ltd	1623.28	252	2	10	Tihu, Nalbari
13	Industrial Paper (Assam) Ltd	1985.18	457	0	10	Dhing Town, Nagaon
14	ASTCL	505.94	235	0	0	Noapara, Bongaigaon
15	Assam Coop. Sugar Mill Ltd	252.05	524	0	8	Missamara, Baruahbamungaon, Golaghat
	Total	25222.03	2488	20	87	

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I. DEBT CONSOLIDATION AND RELIEF FACILITY(DCRF) :

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- (a) Whether FRBM Act has been passed? If yes, please specify the date of enactment. A copy of the Act may be enclosed.
- (b) Whether FRBM Rules have been framed? If yes, a copy of the rules may be enclosed.
- (c) Whether the annual targets specified under FRBM Act and Rules are adhered, details of implementation be provided.
- (d) If Fiscal Correction Path (FCP) has been drawn up for the period 2005-06 to 2012-13, a copy of the FCP/revised FCP may be furnished.
- (e) Kindly indicate the actual amount of incentive fund obtained from the Ministry of Finance under the Fiscal Reforms Facility (2000-01 onwards) along with year and the amount drawn under Part A & B of the Fund separately.
- (f) Please indicate whether the benefit of the consolidation of the central loan has been availed under DCRF? If yes, please furnish information as per the following table :

(Rs. In Crore)

Year	Annual repayment schedule prior to consolidation	Interest payment due prior to consolidation	New amortization schedule after consideration	Schedule of interest payment after reset of interest at 7.5% per annum
2005-06				
2006-07				
2007-08				
2008-09				
2009-10				
2010-11				
2011-12				
2012-13				

(g) Details of debt write-off available

(Rs. in crore)

Year	Whether actual / RE / BE	Base year ratio Revenue Deficit	Revenue Deficit	Reduction of Revenue Deficit from the base year/ previous year	Fiscal Deficit	Amount of debt waiver received
2005-06						
2006-07						
2007-08						
2008-09						
2009-10						
2010-11						
2011-12						
2012-13						

- (h) Please give a note on corrective measures together with assumptions adopted by the State Government in drawing up the Fiscal Correction Path. Please indicate the impact of the Fiscal Correction Measures with factual information on public health, nutrition, child care, drinking water supply, primary education and overall capital outlay of the State.
- (i) Whether the State Government has enjoyed any debt relief in addition to above since 1.4.2000, if so, details thereof.
- (a) *Whether FRBM Act has been passed? If yes, please specify the date of enactment. A copy of the Act may be enclosed.*

Government of Assam enacted the Assam Fiscal Responsibility and Budget Management (AFRBM) Act in May, 2005 and amended it in September 2005. This Act came into force from 1st September, 2005 to ensure fiscal stability, sustainability, improve efficiency and transparency in management of public finances, enhance the availability of resources and

remove impediments for effective control of fiscal policy and prudent debt management for improving social and physical infrastructure and human development in the State. The Act was further amended in August, 2007, in July 2009 and lastly in 2011. With these amendments, the AFRBM Act has provided for meeting all the conditions for claiming debt relief and debt waiver as provided by the Twelfth and Thirteenth Finance Commissions. A copy of the Act with amendments is enclosed.

- (b) *Whether FRBM Rules have been framed? If yes, a copy of the rules may be enclosed.*

FRBM Rules of Assam have not yet been framed.

- (c) *Whether the annual targets specified under FRBM Act and Rules are adhered, details of implementation be provided.*

In pursuance of recommendations of the 12th Finance Commission, Government of Assam enacted Assam Fiscal Responsibility and Budget Management (AFRBM) Act, 2005 for availing debt relief and debt waiver under the award of the Commission. The main objective of the AFRBM Act, 2005 was to eliminate revenue deficit and reduce fiscal deficit to 3% of GSDP within four years beginning from 2005-06 to 2008-09. Government of Assam not only eliminated revenue deficit and fiscal deficit in the beginning year of 2005-06 but also attained revenue surplus and fiscal surplus in 2005-06. This trend of revenue surplus and fiscal surplus continued up to 2008-09. In 2009-10, the fiscal scenario of the State deteriorated. The revenue surplus and fiscal surplus of the last four years turned into negative. In 2009-10 there was global economic recession which affected the national as well as the State economy adversely. As a result, Government of India relaxed the limit of fiscal deficit-GSDP ratio for the year 2009-10. Government of India first raised the fiscal deficit limit from 3% to 3.5% of GSDP and then to 4% of GSDP as a part of stimulus package to facilitate more borrowings for increasing capital expenditure for recovery from

economic recession. Accordingly, Government of Assam raised the fiscal deficit limit from 3% of GSDP to 3.5% of GSDP for the year 2009-10 by enacting the AFRBM (Amendment) Act, 2009. But the fiscal deficit of Assam stood at 4.37% of GSDP in 2009-10, which not only crossed the 3.5% of GSDP limit of AFRBM (Amendment) Act, 2009, but also crossed the 4% of GSDP limit fixed by the Government of India. This heavy downslide is largely accountable to the revision of pay and pension and global economic slowdown. Then again as per recommendations of the 13th Finance Commission, Government of Assam made amendment to the AFRBM Act in 2011. The Assam AFRBM (Amendment) Act, 2011 prescribed the following targets for State Government:-

1. Eliminate revenue deficit by 2011-12 and maintain revenue balance or attain a surplus thereafter.
2. Reduce fiscal deficit to 3% of GSDP by 2010-11 and maintain the same level thereafter.
3. 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.

The fiscal position of the State somewhat improved in 2010-11 and 2011-12. The revenue deficit turned into surplus of Rs.53.12 crore in 2010-11 and Rs.926.85 crore in 2011-12. Fiscal deficit, which came down to Rs.2984.82 crore being 1.91% of GSDP in 2010-11 further declined to Rs.1646.05 crore with 1.41% of GSDP in 2011-12. Thus, fiscal deficit of the State remained well within the 3% of GSDP limit fixed by the AFRBM (Amendment) Act, 2011. The debt-GSDP ratio of Assam, which stood at 24.46% of GSDP in 2010-11 came down to 22.47% of GSDP in 2011-12. This indicates that debt-GSDP ratio of Assam for the years 2010-11 and 2011-12 remained well within the target of AFRBM (Amendment) Act, 2011.

(d) If Fiscal Correction Path (FCP) has been drawn up for the period 2005-06 to 2012-13, a copy of the FCP/revised FCP may be furnished.

State Government drew up Medium Term Fiscal Plan (MTFP), which is similar to fiscal correction path (FCP) up to 2012-13. This MTP is given below.

Medium Term Fiscal Plan (Rs. in Crore)

Items	2004-05 Actual	2005-06 Projection	2006-07 Projection	2007-08 Projection	2008-09 Projection	2009-10 Projection	2010-11 Projection	2011-12 Projection	2012.13 Projection
1. Total Revenue Receipts	9937.27	11511.54	12593.40	13951.95	17745.75	19236.12	18998.00	21127.44	23502.98
Own Revenues (a+b)	3783.35	4243.0846	4759.37	5339.25	5990.63	6722.41	7472.1134	8412.52	9443.60
a). Own Tax Revenue (I to V)	2713.32	3066.0516	3464.64	3915.04	4424.00	4999.12	5576.49	6327.34	7149.89
I. Sales Tax	2098.57	2371.38	2679.66	3028.02	3421.66	3866.48	4369.12	4937.11	5578.93
II. State Excise	144.06	162.79	183.95	207.86	234.89	265.42	299.93	338.92	382.98
III. Stamp Duty & Registration	72.31	81.71	92.33	104.34	117.90	133.23	140.43	150.55	170.12
IV. Motor Vehicle Tax	134.72	152.23	172.02	194.39	219.66	248.21	218.09	280.48	316.94
V. Other Taxes	263.66	297.94	336.67	380.43	429.89	485.78	548.93	620.29	700.93
b) Non-Tax Revenue	1070.03	1177.03	1294.74	1424.21	1566.63	1723.29	1895.62	2085.19	2293.70
Transfer from the Centre (a+b)	6153.92	7268.46	7834.03	8612.70	11755.12	12513.71	11525.885	12714.913	14059.38
a) Share of Central Taxes	2584.33	2971.98	3417.78	3930.44	4520.01	5198.01	5977.71	6874.37	7905.52
b) Grants (I to v)	3569.59	4296.48	4416.25	4682.26	7235.11	7622.56	5548.17	5840.54	6153.86
i) State Plan	2398.81	2518.75	2644.69	2776.92	2915.77	3061.56	3214.63	3375.37	3544.13
ii) CS/CSSINECINLCPR	713.89	785.28	863.81	950.19	1045.21	1149.73	1264.70	1391.17	1530.29
iii) Plan Grants under Finance Comm.	31.61	8.00	45.50	45.50	45.50	45.50	45.50	45.50	45.50
iv) Non-Plan Grants under Finance Comm.	348.13	903.44	777.20	820.34	867.78	919.95	919.95	919.95	919.95
v) Other Non-Plan Grants	77.15	81.01	85.06	89.31	93.78	98.47	103.39	108.56	113.99
2. Recovery of loans and advances	1389.14	41.10	43.16	45.31	47.58	49.96	52.46	55.08	57.83
3. Revenue Expenditure (a to d)	10229.15	10970.64	11769.24	12629.55	13556.58	14260.93	15236.99	16284.60	17409.33
a) Interest	1403.53	1529.85	1667.53	1817.61	1981.20	1864.70	1957.93	2055.83	2158.62
b) Salary & Wages	4025.85	4347.92	4695.75	5071.41	5477.12	5915.29	6388.52	6899.60	7451.57
c) Pension	1062.39	1168.63	1285.49	1414.04	1555.45	1710.99	1882.09	2070.30	2277.33
d) Others	3737.38	3924.25	4120.46	4326.48	4542.81	4769.95	5008.45	5258.87	5521.81
4. Capital Outlay	2180.53	996.64	1195.97	1435.16	1722.19	2066.63	2273.30	2727.96	3273.55
5. Lending	974.19	128.33	141.163	155.28	170.81	187.89	206.68	227.34	250.08
6. Revenue Deficit [surplus (+)/ deficit (-)]	-291.88	540.90	824.17	1322.41	4189.18	4975.19	3761.01	4842.84	6093.65
7. Fiscal Deficit r surplus (-)l	2057.46	542.97	469.81	222.72	-2343.75	-2770.63	-1333.50	-1942.62	-2627.86
8. Year End Debt Stock	16417.72	16877.63	18101.03	19732.25	20718.86	21754.81	22842.55	23984.67	25183.91
9. Year End Outstanding Guarantees I (Principal) Interest)	1382.96	1300.00	1100.00	800.00	700.00	600.00	500.00	400.00	300.00
10. Debt Stock including Guarantees	17800.68	18177.63	19201.03	20532.25	21418.86	22354.81	23342.547	24384.674	25483.91
12. Debt/GSDP	31%	29%	28%	27%	26%	24%	23%	22%	21%
13. (Debt+Guarantee)/GSDP	34%	31%	29%	28%	27%	25%	24%	22%	21%
14. Revenue Balance/Revenue Receipts	-2.94	4.70	6.54	9.48	23.61	25.86	19.80	22.92	25.93
15. Revenue Balance/GSDP (%)	-0.01	0.01	0.01	0.02	0.05	0.06	0.04	0.04	0.05
15. Fiscal Balance/GSDP (%)	4	1	1	0	-3	-3	-1	-2	-2
11. GSDP (Rs. in crore) at current prices	52920.31	58741.54	65203.11	72375.46	80336.76	89173.80	98982.92	109871.04	121956.85
16. GSDP Nominal Growth Rate (11 %)									

- (e) *Kindly indicate the actual amount of incentive fund obtained from the Ministry of Finance under the Fiscal Reforms Facility (2000-01 onwards) along with year and the amount drawn under Part A & B of the Fund separately.*

The State Government received full amount of Rs.159.44 crore from the Incentive Fund for the fiscal performance of the State during the years 2000-01 to 2004-05 as per recommendations of the Eleventh Finance Commission as contained in the Supplementary Report. The year-wise amount received under Part A & B of the Incentive Fund is indicated below:

(Rs. in crore)

Year	Amount earmarked for Assam under Incentive Fund			Amount received	
	Part - A	Part - B	Total	Year	Amount
2000-01	16.60	16.32	32.72	2000-03	32.72
2001-02	0.00	28.02	28.02		0.00
2002-03	0.00	30.35	30.35		0.00
2003-04	0.00	33.95	33.95	2003-04	58.39
2004-05	0.00	34.40	34.40	2006-07	68.33
Total	16.60	142.84	159.44	Total	159.44

- (e) *Please indicate whether the benefit of the consolidation of the central loan has been availed under DCRF? If yes, please furnish information as per the following table :*

State Government of Assam has availed the benefit of the consolidation of the central loan under Debt Consolidation and Relief Facility (DCRF) of the Twelfth Finance Commission. Information has been furnished as per the following table.

(Rs. in crore)

Year	Annual repayment schedule prior to consolidation	Interest payment due prior to consolidation	New amortization schedule after consideration	Schedule of interest payment after reset of interest at 7.5% per annum
2005-06	264.20	229.18	105.41	150.21
2006-07	268.54	200.23	105.41	142..30
2007-08	272.68	170.80	105.41	134.40
2008-09	124.42	140.75	105.41	126.49
2009-10	132.10	128.02	105.41	118.59
2010-11	128.67	114.10	105.41	110.68
2011-12	122.68	100.69	105.41	102.77
2012-13	118.86	86.31	105.41	94.87

(f) Details of debt write-off available.

Government of Assam has enjoyed debt write-off under the DCRF of the Twelfth Finance Commission up to 2009-10 as per following table.

(Rs. in crore)

Year	Whether actual / RE / BE	Base year ratio Revenue Deficit	Revenue Deficit	Reduction of Revenue Deficit from the base year/ previous year	Fiscal Deficit	Amount of debt waiver received
2005-06	Actual	(-) 944.72	(+)1509.08	(+)564.36	(+)355.71	105.41
2006-07	Actual		(+)2210.42	(+)1265.70	(+)711.39	105.41
2007-08	Actual		(+)2580.76	(+)1636.04	(+)790.39	105.41
2008-09	Actual		(+)3833.71	(+)2888.99	(+)1406.79	105.41
2009-10	Actual		(-)1347.71	(-)402.99	(-)4043.42	0.00
2010-11						
2011-12						
2012-13						

(h) *Please give a note on corrective measures together with assumptions adopted by the State Government in drawing up the Fiscal Correction Path. Please indicate the impact of the Fiscal Correction Measures with factual information on public health, nutrition, child care, drinking water supply, primary education and overall capital outlay of the State.*

As per recommendations of the Twelfth Finance Commission, Government of Assam framed up Medium Term Fiscal Plan (MTFP) as a Fiscal Correction Path (FCP), which has been indicated at 45 (d) above. The assumptions over the base year of 2004-05 on which the MTFP has been framed-up up to 2012-13 are indicated below:

1. GSDP	11% nominal growth
2. Tax Revenue	13%
3. Non-Tax Revenue	10%
4. Share of Central taxes	15%
5. State Plan Grants	5%

6. CSS/NEC/NLCPR	10%
7. Grants under 12 th FC	As recommended by 12 th FC
8. Other Non-Plan Grants	5%
9. Salary	8%
10. Interest	9%
11. Pension	10%
12. Capital Outlay	20%
13. lending	10%

As a result of adoption MTFP as per provision of Assam FRBM Act, 2005 there has been improvement in the share of revenue expenditure as percentage of GSDP in respect of medical & public health, general education, social welfare and nutrition including child care and overall capital outlay of the State compared to base year of 2004-05.

(Rs.in crore)									
Items	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 (B.E.)
Education	2432.10	2458.69	2619.81	2988.47	3330.42	4391.07	6295.61	6781.21	8924.78
As % of GSDP	4.55	4.14	4.04	4.20	4.11	4.58	5.60	5.36	6.22
Medical, PH and FW	409.42	399.18	568.41	653.26	909.70	1496.42	1479.69	1603.14	1742.90
As % of GSDP	0.77	0.67	0.88	0.92	1.12	1.56	1.32	1.27	1.21
Water Supply & Sanitation	307.15	328.84	263.79	180.44	271.10	333.48	394.01	421.09	329.25
As % of GSDP	0.58	0.55	0.41	0.25	0.33	0.35	0.35	0.33	0.23
Social Welfare & Nutrition	287.40	349.88	217.17	319.07	479.27	808.22	860.67	1122.97	1594.57
As % of GSDP	0.54	0.59	0.34	0.31	0.59	0.84	0.77	0.89	1.11
Capital Outlay	830.53	1085.32	1452.98	1688.11	2373.01	2629.35	2000.89	2506.01	4710.32
As % of GSDP	1.56	1.83	2.25	2.38	2.93	2.74	1.78	1.98	3.28
GSDP at Current prices	53397.72	59384.59	64692.20	71076.20	81073.67	95974.57	112466.26 (Prov)	126543.65 (Quick)	143566.82 (Adv)

(i) *Whether the State Government has enjoyed any debt relief in addition to above since 1.4.2000, if so, details thereof.*

Government of Assam has enjoyed debt relief under the Government of India's debt swap scheme as indicated below:

Debt Swap Scheme: Ministry of Finance under Government of India introduced Debt Swap Scheme for the years 2002-03 to 2004-05 for liquidation of high cost small savings loans and block loans, carrying interest rate of 13% and above. Under the scheme 20%, 30% and 40% of net

small savings loans released by Government of India to the States for the years 2002-03, 2003-04 and 2004-05 and additional open market borrowings raised during these three years were utilized towards liquidation of high cost small savings loans and block loans of Government of India. Government of Assam participated in the Debt Swap Scheme of Government of India with effect from 2002-03 and availed the benefit of debt relief under the Scheme. The net interest relief of Rs.20301.27 lakh enjoyed by the Government of Assam under the debt swap scheme is indicated below:

Debt Swap during 2002-03

(Rs. In lakh)								
High Cost Loan				Low Cost Loan				Net interest relief
Type of loan	Balance loans as on 31.03.2002	Rate of interest	Interest liability	Type of loan	Loan amount	Rate of interest	Interest liability	
SSL	5809.50	14.5%	6739.02	SSL	6216.00	10.5%	10116.54	
SSL	1356.00	15%	1671.27	AOMB	23100.00	6.5%	15015.00	
SSL	6484.80	14.5%	7992.52					
SSL	15665.70	14.4%	20443.74					
Total	29316.00		36846.55		29316.00		25131.54	11715.01

Debt Swap during 2003-04

(Rs. In lakh)								
High Cost Loan				Low Cost Loan				Net interest relief
Type of loan	Balance loans as on 31.03.2003	Rate of interest	Interest liability	Type of loan	Loan amount	Rate of interest	Interest liability	
SSL	15372.70	14.5%	17719.95	SSL	35889.00	9.5%	54641.00	
SSL	15628.10	14.5%	20394.67	AOMB	45660.00	7%	31962.00	
SSL	28930.50	14.5%	39851.76					
SSL	20023.15	14.5%	29033.57					
SSL	1594.55	14.5%	1682.36					
Total	81549.00		108682.31		81549.00		86603.00	22079.31

Debt Swap during 2004-05

(Rs. In lakh)								
High Cost Loan				Low Cost Loan				Net interest relief
Type of loan	Balance loans as on	Rate of interest	Interest liability	Type of loan	Loan amount	Rate of interest	Interest liability	

	31.03.2004							
SSL	10942.60	14.5%	15690.17	SSL	33344.40	9.5%	49099.63	
SSL	7261.00	13%	5191.62	AOMB	24297.50	7.5%	18223.12	
SSL	8402.90	13%	6554.26					
SSL	1936.20	13%	1636.09					
SSL	4488.00	13%	3938.22					
SSL	1132.95	13.5%	1070.64					
Block loans	5351.60	13%	4174.25					
-do-	7885.96	13%	6663.63					
-do-	8696.02	13%	7913.38					
-do-	1544.67	13%	997.44					
Total	57641.90		53829.70		57641.90		67322.75	- 13493.0 5

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46. Contingent Liabilities

- (a) Are there any rules covering the limits to which States Government guarantees may be given. If so, please indicate and give a copy of the rules.
- (b) The total outstanding State Government guarantees (Sector/Department wise) as on 31.03.2013 may be given.
- (c) If there have been any defaults on guaranteed loans and budgetary interventions have had to be made, the details may be given from 2007-08 onwards.
- (d) What are the liabilities of the State on award of PPP projects (annualised value) year wise up to the period of the agreement?

(a) As per Assam Fiscal Responsibility Budget Management (Amendment) Act 2007, Government of Assam has restricted the State Government guarantee at any point of time to fifty percent of State's own tax and non-tax revenue of the second preceding year, as reflected in the books of accounts as maintained by the Accountant General, Assam. A copy of the Assam Fiscal Responsibility Budget Management (Amendment) Act 2007 is given below.

(b) Institution-wise outstanding guarantees as on 31.03 2013 have been indicated below:

(Rs. in lakh)						
Sl.	Name of Institutions	Maximum amount of Guarantee	Purpose of Guarantees	Principal	Interest	Total
	Power Sector					
1	Assam State Electricity Board	21293.00	Repairing & maintenance of Thermal Power Stations and execution of Karbi Longpi hydro Electricity Project.	8134.17	0.00	8134.17
	Total Power Sector	21293.00		8134.17	0.00	8134.17
	Cooperative Sector					

2	Assam State Cooperative Agriculture & Rural Development (ASCARD) Bank Ltd.	2000.00	Debenture issued for raising of loans under refinance schemes.	214.45	275.28	489.73
3	Primary Cooperatives	40.00	Working Capital	39.02	66.93	105.95
4	Gaon Panchayat Samabai Society Samittee	20.00	Working Capital	0.00	0.00	0.00
5	North Assam Agro Industries Cooperative Society Ltd.	24.67	Working Capital	24.67	75.76	100.43
6	Assam State Cooperative Housing Federation (HOUSEFED) Ltd.	5183.00	Implementation of housing scheme	2746.00	2569.00	5315.00
	Total Cooperative Sector	7563.67		3024.14	2986.97	6011.11
	Industrial Sector					
1	Assam Electronics Development Corporation Ltd. (AMTRON)	500.00	To undertake various projects for the benefit of the members of Backward Classes in the State.	41.05	63.91	104.96
	Total Industrial Sector	500.00		41.05	63.91	104.96
	Promotional Sector					
1	Assam State Development Corporation for OBC Ltd.	400.00	For implementation of welfare schemes for upliftment of OBC people.	359.54	41.02	400.56
	Total Promotional Sector	400.00		359.54	41.02	400.56
	Grand Total	29756.67		11558.90	3091.90	14650.80

(c) If there have been any defaults on guaranteed loans and budgetary interventions have had to be made, the details may be given from 2007-08 onwards.

Government of Assam has long since been providing guarantees for borrowing by State Level Public Enterprises (SLPEs), Urban Local Bodies and Cooperative Institutions for facilitating flow of funds to the priority sectors. Although the guarantees do not form part of the debt burden, but in the event of the default by the borrowing agencies, the Government has to

repay the debt as the guarantee becomes liability of the State. Moreover, State Government had to extend guarantees against loans provided by the Banks and Financial Institutions for rehabilitation of surrendered militants under the “Margin Money Schemes for rehabilitation of Misguided Youths” – a policy framed by the State Government in the year 1992-93.

Most of the SLPEs and Cooperative Institutions, who availed loans from Banks and Financial Institutions against Government guarantees, have become sick and unviable due to bad financial management and inefficiency. As a result, they failed to service the debt liabilities against Government guaranteed loans in time. This led to huge accumulation of defaults over the years. The Banks and Financial Institutions started invoking Government guarantees and filed cases in the Courts and the Debt Recovery Tribunals for recovery against Government guaranteed loans. The Banks and Financial Institutions, who provided loans to the surrendered militants against Government guarantees, filed court cases in various district courts for recovery of defaulted dues, as the surrendered militants failed to discharge their debt liabilities. It was in that circumstances, State Government had started negotiation with the Banks and Financial Institutions for one time settlement (OTS) of outstanding dues by making payment of 75% or 100% of principal outstanding or by making 100% principal outstanding along with interest dues at a lower rate of interest than the original interest rate, wherever feasible. Since 2007-08 Government of Assam had paid following amounts to the Banks and Financial Institutions (FIs) out of its own budget on behalf of the defaulted SLPEs, Cooperative Institutions and Municipalities to honour the guarantees.

(Rs.in lakh)						
Name of the defaulted institutions on whose behalf State Government made payment.	Name of the Scheme	Name of the Banks/FIs to whom payment made	Outstanding defaulted dues			Year of payment
			Principal	Interest and other charges	Total	Amount paid by the Government
						Total

1. ASCARD Bank	Debenture	Maharashtra SCARD Bank	30.00	17.79	47.79	2007-08	47.79
2. ASCARD Bank		Bank of India	8.00	7.80	15.80	2007-08	8.00
3. Assam Polyester Cooperative Society Ltd.	Working Capital	UCO Bank	318.15	219.46	537.61	2007-08	318.15
4. Guwahati Metro Development Authority (GMDA)	Guwahati Storm Water Drainage Scheme	HUDCO Ltd.				2007-08	650.48
5. Guwahati Metro Development Authority (GMDA)	Ganeshguri Fly-Over	HUDCO Ltd.				2007-08	84.71
6. Guwahati Metro Development Authority (GMDA)	Ulubari Fly-Over	HUDCO Ltd.				2007-08	36.57
7.GMC, ASHB, AUWSSB	Default Resolution Package	HUDCO Ltd				2007-08	462.00
8.GMC, ASHB, AUWSSB	Default Resolution Package	HUDCO Ltd				2007-08	481.00
9.GMC, ASHB, AUWSSB	Default Resolution Package	HUDCO Ltd				2007-08	473.72
10. GMDA	Guwahati Storm Water Drainage Scheme, Ganeshguri Fly-Over, Ulubari Fly-Over	HUDCO Ltd				2007-08	899.00
11. ASCARD Bank		Maharashtra SCARD Bank	0.00	31.62	31.62	2008-09	31.62
12.GMC, ASHB, AUWSSB	Default Resolution Package	HUDCO Ltd				2008-09	938.00
13.GMC, ASHB, AUWSSB	Default Resolution Package	HUDCO Ltd				2008-09	1071.36
14. GMDA	Guwahati Storm	HUDCO Ltd				2008-09	4850.34

	Water Drainage Scheme, Ganeshguri Fly-Over, Ulubari Fly-Over						
15. GMC, ASHB, AUWSSB	Default Resolution Package	HUDCO Ltd				2008-09	1159.85
16. GMC, ASHB, AUWSSB	Default Resolution Package	HUDCO Ltd				2009-10	550.78
17. GMDA	Guwahati Storm Water Drainage Scheme, Ganeshguri Fly-Over, Ulubari Fly-Over	HUDCO Ltd				2009-10	6148.05
18. STATFED	Working Capital	Assam Cooperative Apex bank Ltd.	143.46	2036.89	2180.35	2011-12	120.00
19. Nagaon Cooperative Sugar Mill Ltd.	Cash Credit Accommodation	Assam Cooperative Apex bank Ltd.	261.00	529.00	790.00	2012-13	790.00
20. Assam Poleyster Cooperative Society Ltd.	Cash Credit Accommodation	Assam Cooperative Apex bank Ltd.	216.00	1254.00	1470.00	2012-13	1470.00
21. Hojai Municipal Board, Barpeta Municipal Board and Amguri Town Committee	Construction Low cost sanitation and commercial complex	HUDCO Ltd.	120.96	2261.41	2382.37	2012-13	803.91

(d) What are the liabilities of the State on award of PPP projects (annualised value) year wise up to the period of the agreement?

There is no project under PPP mode on annuity based contract in Assam. Hence, there are no liabilities towards the annuity payment.

XIII. TAXATION EFFORTS:

47.

- (a) Kindly furnish a note indicating the taxation efforts taken by the States for improving tax GSDP ratio during the last five years.
- (b) Whether any organised system has been put in place for tax policy analysis and revenue forecasting as a tool to informed decision making of the State Government? If so, details.

47(a) State Government's Taxation Department has adopted certain measures as an effort for improving Tax- GSDP ratio during the last five years as given below:

2008-09 Measures:

1. The Assam Value Added Tax Act, 2003: Amendments to the Assam Value Added Tax, 2003 have been made to increase the rate of tax (VAT) on Foreign Liquor and Country Spirit from 24% to 27% and VAT was levied on sports goods except foot balls and volley balls @ 4% with effect from 1-4-2008. Under this Act, VAT on plastic footwear has been increased from \$% to 12.5% with effect from 16-6-2008.

2. The Assam Entry Tax (AET) 2008: The Assam Entry Tax Act, 2008 has been introduced in Assam with effect from 1-6-2008 to levy tax on certain imported goods to the State.

3. Introduction of the Assam Taxation (Liquidation of arrear dues) (Amendment) Ordinance, 2008: The Assam Taxation (Liquidation of arrear dues) (Amendment) Ordinance, 2008 has been made effective for a period of 4 months only with effect from 3-12-2008 to 31-3-2009 for the purpose of waving of the interest and penalty as specified in the Act.

From the above measures the annual yield from 2008-09 to 2013-14 is indicated below:

(Rs. in crore)						
Tax Head	2008-09	2009-10	2010-11	2011-12	2012-13	2113-14
VAT Act, 2003	14.00	16.80	20.16	24.20	26.62	29.28
Assam Entry Tax, 2008	268.84	526.64	461.67	518.75	363.12	381.28
Assam Taxation (Liquidation of arrear dues) (Amendment) Ordinance, 2008	10.15	0.00	0.00	0.00	0.00	0.00
Total	292.99	543.44	481.83	542.95	389.74	410.56

2009-10 Measures:

1. The Assam Value Added Tax Act, 2003: Amendments to the Assam Value Added Tax have been made to increase the the rate of tax (VAT) on petrol from 25.75% to 27.50% and on diesel from 15.50% to 16.50%. Rate of VAT on goods at 4% under second schedule and goods taxable at 12.50% under fifth schedule has been increased to 5% and 13.5% respectively with effect from 31-10-2009. Further, VAT was levied on Supari @ 5% with effect from 31-10-2009.

2. The Assam Taxation (On Specified Lands) Act, 1990:A provision has been made under this Act for deduction of tax at source by proprietor of Brought Tea Leaf Factories and the established Tea Gardens @ 20 paise on per kg of green tea leaf with effect from 12-02-2009 when they make payment for purchase green tea leaf from tea growers. The full impact of this measure came in the year 2009-10.

The yield of additional revenue from above measures from 2009-10 to 2010-11 is indicated below:

(Rs. in crore)					
Tax Head	2009-10	2010-11	2011-12	2012-13	2113-14
VAT Act, 2003	88.00	211.20	232.32	255.55	281.10
The Assam Taxation (On Specified Lands) Act, 1990	12.97	13.62	14.30	15.00	15.75
Total	100.97	224.82	246.62	270.55	296.85

2010-11 Measures:

1. The Assam Value Added Tax Act, 2003: An amendment to this Act has been made to levy tax @ 5% on candle, exercise book, graph book, laboratory book, paper envelop and paper tray and also geometry boxes, pencils, sharpeners, and erasers with effect from 19-07-2010. Further VAT was also levied on tire, and tubes of bicycle, cycle-rickshaws and wheel chairs have been made taxable @ 5% with effect from 19-7-2010. The yield of additional revenue from this measure during the period from 2010-11 to 2013-14

2. The Assam Taxation (On Specified Lands) Act, 1990:An amendment to this Act has been made to increase deduction of tax at source by the Brought Tea Leaf Factories and the established Tea Gardens from the small tea growers

from 20 paise to 25 paise against per kg of such green tea leaf with effect from 29-4-2010.

3. The Assam Taxation (On Specified Lands) Act, 1990: Another amendment to this Act was made to increase the rate of tax on per kg of green tea leaf from 20 paise to 25 paise for aggregate area of Specified Lands which does not exceed 40 hectares, from 32 paise to 40 paise for aggregate area of Specified Lands which exceeds 40 hecter (in Brhamaputra Valley) and from 29 paise to 35 paise for aggregate area of Specified Lands which exceeds 40 hectares (in Barak Valley) with effect from 01-01-2010.

The yield of additional revenue from above measures from 2009-10 to 2010-11 is indicated below:

Tax Head	(Rs. in crore)			
	2010-11	2011-12	2012-13	2113-14
VAT Act, 2003	3.22	5.00	5.25	5.51
The Assam Taxation (On Specified Lands) Act, 1990	3.86	4.05	4.25	4.46
The Assam Taxation (On Specified Lands) Act, 1990	1.56	6.24	6.55	6.88
Total	8.64	15.29	16.05	16.85

2011-12 Measures:

The Assam Value Added Tax Act, 2003: The following measures have been taken under this Act during 2011-12.

1. The VAT rate on crude oil has been increased from 4% to 5% with effect from 12-4-2011 in view of the reason that Government of India has increased the rate of tax from 4% to 5%. VAT rate on goods namely, petroleum coke , bitumen, tea, bamboo and furnace oil has been increased from 4% to 5% also and also VAT rate on PSF and DMT has been increased from 1% to 5% with effect from 21-7-2011.

2. The VAT rate on tobacco products has been increased from 13.5% to 20% with effect from 21-7-2011.

3. The VAT rate on foreign liquor and country spirit has been increased from 27% to 30% with effect from 21-7-2011.

From above measures, the yield of additional revenue during the period from 2011-12 to 2013-14 is indicated below:

(Rs.in crore)			
Tax Head	2011-12	2012-13	2113-14
VAT Act, 2003	93.00	97.65	102.53
The Assam Taxation (On Specified Lands) Act, 1990	32.00	48.00	50.40
The Assam Taxation (On Specified Lands) Act, 1990	20.00	21.00	22.05
Total	145.00	166.65	174.98

2012-13 Measures:

The Assam Value Added Tax Act, 2003: Under this Act rate of tax of composition scheme for works contract has been increased from 4% to 5% with effect from 1-4-2012. The expected yield from this is indicated below:

(Rs in crore)		
Tax Head	2012-13	2013-14
VAT Act, 2003	75.00	78.75

2013-14 Proposed Measures:

The Assam Value Added Tax Act, 2003 during 2013-14:

1. It is proposed to increase the VAT rate on cigarette, Bidi, Cheroots, Cigar, Smoking mixture from existing 20% to 25% during 2013-14. The yield of additional revenue from this measure is expected to be Rs.20 crore in 2013-14.
2. Under this Act the following measures are also proposed to implement during the year 2013-14:
 - (i) for composition scheme for brick field, the Category-A (capacity of Kiln up to 20 payas & above) shall pay lump-sum tax of Rs. 1 lakh instead of existing amount of Rs.57,500/-. The Category-B (capacity of Kiln 21 payas & 24 payas above) shall pay Rs.80,000/- against existing rate of

Rs.46,000/- and Category-C (capacity of Kiln up to 20 payas) shall pay Rs.60,000/- against existing rate of RS.34,500/-.

- (ii) For composition scheme for marble dealer, the six wheeler truck shall pay Rs.45,000/- instead of current rate of Rs.31,000/-, ten wheeler truck shall pay Rs.75,000/- instead of current rate of Rs.50,000/-, trailer truck shall pay Rs.1,30,000/- instead of current rate of Rs.1 lakh and in case of consignment imported otherwise than above Rs.2000/- per ton instead of current rate of Rs.1,500/- per ton.
- (iii) In case of composition scheme of sweetmeat, cooked food etc. a dealer having gross turnover from Rs.6 lakh to Rs.8 lakh shall pay Rs.15,000/- per annum and a dealer having gross turnover from Rs.8 lakh to Rs.10 lakh shall pay Rs.22,000/- per annum.

From the above measures, an additional revenue of Rs.5 crore is expected during the year 2013-14.

3. Under the Value Added Tax Act, it is also proposed to introduce a composite scheme for catering service in order to tap revenue from this sector. The measure is expected to yield an additional revenue of Rs.1 crore during 2013-14.
4. Under the The Assam Entry Tax Act, 2008, it is proposed to increase the rate of Entry Tax on Clinker from existing 4% to 6%. Further, it is also proposed to increase the rate of Entry tax from existing 4% to 6% on marble. Granite and other decorative slabs made therefrom, furniture and fixtures, sanitary ware and bathroom fitting of all types. Yield of additional revenue from this measure is expected to be Rs.3.50 crore in 2013-14.

The expected yield from above measure of 2013-14 is indicated below:

2013-14 Measures

(Rs in crore)		
Sl. No.	Tax Head	2013-14
1	Enhancement of VAT rate on Cigarette, Bidi, Cheroots, Cigar, Smoking mixture from 20% to 25%	20.00
2	Increase of payment of tax in respect of composition scheme for brick field, marble dealer, sweetmeat, cooked food, etc. under the Assam Value Added Act, 2003.	5.00
3	Introduction of composition of scheme for catering service	1.00

	under the Assam Value Added Act, 2003.	
4	Increase of rate of entry tax on Clinker, Marble, Granite and other decorative slabs, sanitary ware, bathroom fittings etc.	3.50
	Total	29.50

Besides above measures, Finance (Taxation) Department of Assam has also taken following measures:

1. Tax base has been enlarged by roping in all the liable dealers through intensive and extensive survey under VAT Act
2. Stringent action including prosecution against habitual defaulters is being taken to improve voluntary compliance to ensure regular inflow revenue to the Government exchequer.
3. Regular vigilance activities have been stepped up at Road/Railways, Transporters Godowns and dealers premises and vulnerable points to curb evasion and avoidance of taxes.
4. Special drives have been undertaken for realization of Professional Tax and arrear dues lying under recovery.
5. Timely actions are being taken for filing counter affidavit in Supreme Court to facilitate early disposal of cases.
6. The process for disposal of Appeal and Revision petitions has been geared up.
7. Check gates operation is streamlined to check the evasion of taxes in case of goods exported outside the State and imported to the State.
8. Online data entry of goods brought by Road Transport and Railways has been made compulsory.
9. A central VAT Registration Cell (CVRC) has been set up in Guwahati with effect from 01-10-2009. Registration certificate under VAT/CST and Entry Tax is granted on the same day on which an application for registration is filed in CVRC.
10. The Tax Department has launched a new website namely www.taxassam.in in October, 2010 facilitating online filing of returns and other features. The dealers can file online returns of VAT, Central Sales Tax and Entry Tax.

11. The Taxation Department has introduced a facility of e-payment by the dealers through four (4) banks namely, State Bank of India, IDBI, Union Bank of India and HDFC. Steps for including more banks for e-payment of tax by the dealers are under process.

As a result of above measures taken during the last five years, the Tax-GSDP, which was 5.12% in 2008-09 has increased to 5.93% in 2012-13. The Tax-GSDP Ratio is higher than the projected tax-GSDP Ratio of the 13th Finance Commission.

Year	Tax Revenue Collection (Rs. in Crore)	GSDP at current prices (Rs. in Crore)	Percentage of Tax Revenues to GSDP	Projected Tax-GSDP ratio of 13 th F.C. (%)
2008-09	4150.21	81073.67	5.12	
2009-10	4986.71	95974.57	5.19	
2010-11	5929.84	112466.26 (P)	5.27	4.80
2011-12	7638.24	126543.64 (Q)	6.04	4.90
2012-13	8250.31 (RE)	139198.00	5.93	5.00

P – Provisional

Q – Quick Estimate

RE-Revised Estimate

- 47(b) There is a separate Branch in the office of the Commissioner of Tax, Assam with a organized system for tax policy analysis and revenue forecasting as a tool to informed decision making of the State Government.

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TOPICS ON WHICH NOTES ARE REQUIRED

XIV. INTRA-STATE REGIONAL DISPARITIES

48.

- (a) Please give a note on different aspects of intra-State regional disparities relating to sectors like Agriculture, Industries and Services and important publicly provided services like Education, Health, Water Supply, Sanitation and other Social Services. Inter-regional and Inter-district wise profile may be given in this regard.
- (b) Show disparities with objective indicators like literacy rate, dropout rate, IMR, MMR etc.
- (c) Show inter-regional differences in per capita expenditure in State Budgets in some of the important services.

(a)

Regional imbalance or disparity is the most crucial and burning problem of a developing economy like India. In the global developing economy, there is hardly any region or state or a country where regional disparity is not regarded as one of the most crucial hindrance for balanced rate of growth. The most panic situation of Indian economy is that it presents a picture of extreme regional variations in terms of some indicators of economic growth like per capita income, the proportion of people living below poverty line, working population in agriculture, the percentage of urban population to total population, the percentage of workers in manufacturing industries, infra-structural development, consumption among various socio-economic groups, disparities in educational transits, infant mortality rate etc. As such, the attainment of the objective of reduction of regional imbalances both at the inter-state and intra-state level is very important for a plurastic and multi-ethnic society like India.

There is no doubt that the Government of India has given much stress on the removal of regional imbalances since the inception of planned development era. But unfortunately, the present trend of economic development in the country has not only led to an increasing level of

disparity at inter-state level, but also intra-state and intra-district level. In spite of growing trend of public sector investment in various backward areas of the country during successive five year plans, the dimensions of regional disparities have not come down to the required extent. In fact, the development policies of the backward regions have not led to a real prosperity of the people till date. Due to the existence of high magnitude of regional imbalances at macro as well as at micro level, the country as a whole and some states in particular have encountered the problem of regionalism and nativistic tendency of the ethnic population at various levels.

In Assam, rapidly growing trend of modern education and rapid advancement of modern transport and communication system in an unequal socio-economic set-up, the sense of relative deprivation among the people of various regions, caste and ethnic groups of the state has increased to the maximum possible extent. Some regions or districts of Assam are more developed while some others remain as less advanced and are still remaining at the primitive stage of development in certain respects. In fact, intra-regional or inter-district disparity is much more serious in Assam as compared to some other advanced states of India. In spite of the continuous efforts made by the successive Governments of Assam, there is still multi-dimensional inter-district disparities in the state of Assam. Wide disparities among different districts in Assam are evident in three basic sectors, namely, agriculture, industry and basic infra-structure facilities.

District-wise disparity in contribution to GSDP

An idea about relative contribution of districts of the State to the State Gross Domestic Product (SGDP) may be had from the information furnished at the Table below:

District-wise Percentage Contribution by Different Sectors to GSDP of the Sector during 2009-10, at Current Prices

Table

District	Primary Sector	Secondary Sector	Tertiary Sector	State Domestic Product (GSDP)
Chirang	1.74	0.83	0.80	1.16
Baksa	2.71	2.71	1.74	2.14
Kokrajhar	2.28	4.33	3.42	3.29
Udalguri	1.94	2.47	2.52	2.24
Dhubri	2.89	2.74	3.04	2.87
Goalpara	2.08	1.66	2.85	2.37
Bongaigaon	2.23	2.06	3.47	2.82
Barpeta	3.45	3.89	3.26	3.35
Nalbari	2.32	2.17	2.59	2.40
Kamrup	3.66	7.77	7.07	6.00
Kamrup (M)	1.24	10.16	10.62	7.48
Darrang	2.32	2.16	2.96	2.59
Sonitpur	5.17	4.04	4.49	4.58
Lakhimpur	3.84	2.11	2.20	2.68
Dhemaji	2.23	1.40	1.06	1.48
Dibrugarh	10.76	5.27	5.12	7.28
Tinsukia	8.34	6.03	5.60	6.78
Jorhat	3.68	4.36	6.29	5.09
Sivsagar	11.93	4.60	5.05	7.65
Golaghat	3.30	3.45	3.92	3.59
Nagaon	5.60	6.11	5.10	5.32
Morigaon	2.20	1.58	2.60	2.27
Cachar	3.73	6.69	5.26	4.89
Hailakandi	1.41	2.44	0.52	1.80
Karimganj	2.89	4.15	3.76	3.46
Dima Hasao	0.15	1.50	0.88	1.22
Karbi Anglong	0.44	3.25	2.33	3.18
Total	100.00	100.00	100.00	100.00

Sivsagar district contributes the highest proportion of the State Domestic Product (7.65 per cent), while the contribution by Chirang district is the least (1.16 per cent), reflective of the vast gap in their levels of economic development.

The contribution of different districts to State GDP for the year (at current prices) in the primary sector range from the highest of 11.93 per cent in Sivsagar district to the lowest of 0.15 per cent in Dima Hasao district. In the secondary sector, the highest contribution of 10.16 per cent comes from Kamrup (Metro) district, while the Chirang district has the least contribution

of 0.83 per cent in this sector as well. In the tertiary sector, again Dima Hasao district contributes only 0.83 per cent to the total domestic product of this sector. The contribution of other districts like Dhemaji, Hailakandi, Goalpara and Morigaon was also low. Kamrup dominates in this sector and contributes an impressive 10.62 per cent.

2. Disparity in Agricultural Development

Agriculture is the backbone of the economy of Assam. About 75 per cent (2001 census) of the total population directly or indirectly depend on agriculture activities. The contribution made by agriculture sector to the state economy at GSDP current prices of 2010-11 is nearly 19.22 per cent. Much emphasis has been laid on enhancing the production and productivity of the agricultural sector by harnessing the best in frontier technologies through improved farm mechanisation and assured irrigation facilities, use of quality certified seeds of High Yielding Variety (HYV), popularising the integrated Nutrient and Pest Management with the special use of bio-fertiliser and bio-pesticides.

Besides above, the agriculture department of Assam has formulated District/State specific plan depending on Agro-Climatic condition, growth potential and specific requirement of districts during the Eleventh Five Year Plan period, keeping in conformity with the National Development Council's (NDC) commitment to achieve four (4) per cent amount growth in agriculture sector.. But it is pity to mention here that the present annual growth rate of agricultural sector is only two (2) per cent. Contrary to this, the States like Punjab, Haryana and part of Uttar Pradesh had recorded high rate of agricultural productivity due to its high proportion of irrigated areas and high level of fertilizer used in production. In fact, there is not only inter-state disparities in agricultural development, but also inter-district disparities specially in less advanced states of India. The real picture of acute inter-district disparities in agricultural development in Assam is depicted in the Table below.

Table

Percentage of Areas under HYV of Paddy to Net Area Sown in Assam (2010-11)

Serial No.	Districts	% of area under HYV to net areas sown	Rank
1	Dhubri	55.77	9
2	Kokrajhar	82.57	1
3	Bongaigaon	58.10	8
4	Goalpara	47.84	11
5	Barpeta	44.92	13
6	Nalbari	30.55	19
7	Kamrup	65.45	5
8	Darrang	19.44	23
9	Sonitpur	60.08	6
10	Lakhimpur	53.71	10
11	Dhemaji	28.82	21
12	Morigaon	41.62	15
13	Nagaon	69.37	2
14	Golaghat	46.39	12
15	Jorhat	39.74	16
16	Sivsagar	33.41	17
17	Dibrugarh	28.29	22
18	Tinsukia	30.71	18
19	Karni Anglong	65.92	3
20	Dima Hasao	30.03	20
21	Karimganj	58.81	7
22	Hailakandi	65.56	4
23	Cachar	43.34	14
	Assam	52.70	

Above Table reveals that inter-district disparity in use of HYV to net area shown in Assam is still very serious due to which state economy fails to achieve expected rate of growth from agriculture sector. It is again clear from above Table in respect of percentage of area under HYV to net area sown, the districts like Kokrajhar, Kamrup, Sonitpur, Nagaon, Lakhimpur, Karbi Anglong, Karimganj, Hailakandi etc. Are lying far above the state average (52.70%), whereas districts like, Darrang, Dhemaji, Dibrugarh are showing a very poor picture of using HYV to net area sown.

Table below again depicts the picture of inter district disparity in average consumption of fertilizer per hectare of total cropped area of Assam in 2005-06. It is clear from Table-3 that there are striking variations in consumption of fertilizer by per hectare of total cropped crop area of the various districts of Assam. Use of required fertiliser to the entire cropped area is one of the most important factor for increasing the rate of productivity of agriculture sector. But in Assam most of districts have failed to use minimum amount of fertiliser in agricultural production.

Table
Average Consumption of Fertilizer Per Hectare of Total Cropped Area in Assam
(2010-11)

(in Kgs)			
Sl. No.	District	Average consumption of fertilizer per hectare of total cropped area	Rank
1	Dhubri	118.79	1
2	Kokrajhar	16.48	14
3	Bongaigaon	30.96	8
4	Goalpara	36.89	4
5	Barpeta	52.64	2
6	Nalbari	33.36	6
7	Kamrup	31.55	7
8	Darrang	17.08	13
9	Sonitpur	7.92	18
10	Lakhimpur	4.04	19
11	Dhemaji	0.75	22
12	Morigaon	24.58	9
13	Nagaon	36.68	17
14	Golaghat	9.00	17
15	Jorhat	49.85	3
16	Sibsagar	2.94	21
17	Dibrugarh	20.69	11
18	Tinsukia	21.92	10
19	Karb Anglong	3.05	20
20	Dima Hasao	0.63	23
21	Karimganj	12.54	15
22	Hailakandi	10.76	16
23	Cachar	19.75	12
	Assam	27.40	

Above Table-3 reveals that districts like Dhubri, Bongaigaon, Goalpara, Barpeta, Nalbari, Kamrup, Nagaon, Jorhat etc. are lying far above the state average (27.40) in respect of use of fertiliser to total cropped area of the state. But remaining districts of the state, namely, Darrang, Lakhimpur, Dhemaji, Dima Hasao etc. fail to use minimum amount of fertiliser to agriculture sector.

3. Disparity in Industrial Development

Industrialisation is a world-wide phenomenon in to-days world and it is regarded as the key indicator of modern development process. Despite fairly rich in resource endowments providing the base for rapid industrial development, the development of industrial sector in Assam is still very low. The panic reality is that till date the industrial sector of Assam constitutes less than two per cent of the country's medium and large scale industries.

There is no doubt that the successive Governments of Assam are making continuous efforts for gearing up industrial activities not only by harnessing the un-tapped resources available in the state through various growth inducing factors, but also steps for improvement of existing infrastructure facilities. But the contribution of manufacturing sector to the total output of the economy of Assam is around 10 per cent at current prices of 2009-10, which is however, not at all encouraging. One of the basic reasons of such a slow pace of industrial growth in Assam is inter-district disparity in industrial development, which is shown in the Table below.

TABLE

District-wise distribution of Registered Small Scale Industries and Factories in Assam (2009-10)

Sl. No.	District	No of Registered Small Scale Industries	Rank	No of Registered Factories	Rank
1	Dhubri	1220	14	75	11
2	Kokrajhar	1047	17	32	17
3	Goalpara	1667	16	12	20
4	Bongaigaon	1057	13	59	12

5	Barpeta	1895	12	45	13
6	Kamrup(M)	0		0	
7	Kamrup (R)	15798	1	1094	1
8	Nalbari	2193	8	16	19
9	Darrang	1824	11	57	9
10	Morigaon	557	23	46	15
11	Nagaon	3762	3	266	7
12	Sonitpur	2829	6	352	4
13	Lakhimpur	2861	5	41	14
14	Dhemaji	842	19	3	21
15	Tinsukia	2124	9	551	2
16	Dibrugarh	5429	2	404	3
17	Sibsagar	3375	4	220	8
18	Jorhat	1871	10	263	5
19	Golaghat	1206	15	253	6
20	Karbi Anglong	581	21	253	6
21	Dima Hasao	575	20	22	18
22	Cachar	2271	7	235	8
23	Karimganj	924	18	70	10
24	Hailakandi	541	22	28	16
25	Chirang	0		17	22
26	Baska	0		5	23
27	Udalguri	0		62	20
	Assam	56,449		4481	

It can easily be observed from Table-4 that Kamrup (Rural) district has the highest number of both registered small scale industries (15798) and registered factories (1094). Contrary to this, Hailakandi district has the lowest number of registered small industries (541) and Dhemaji has the lowest number of factories (3).

4. Education Sector

- Till the end of March 2011, there were 42766 educational institutions (upto Junior College level) in Assam out of which highest number of institutions located in Kamrup District [3101]. Dima Hasao District housed with lowest number of educational institutions [only 903].
- Out of the total enrolment of 5047 thousand [as on March 2011] of the State, Nagaon District was the highest with 451 thousand students and the lowest in N.C.Hills District with 38 thousand students.

- There were 228039 teachers in the State [as on March 2011]. Number of teachers was highest in Kamrup District [20841] and lowest in Karbi-Anglong District [3270].
- Number of teachers per thousand of students calculated highest in Dima Hasao District [121.4] and lowest Karbi-Anglong District [23.2] as against All Assam average 45.2.

Table below contains District wise information of number of educational institutions, number of enrolment, number of Teachers per thousand of students etc.

TABLE
Education: No. of Educational Institutions, Enrolment etc.

District	No. of Educational Institution (from Primary to Junior College) 2010-11	Enrolment (In '000') (2005-06)	No of Teachers [upto HSS] 2005-06	No of Teachers per '000' Students
1	2	3	4	5
Dhubri	1890	336	9340	27.8
Kokrajhar	1335	142	6733	47.4
Chirang	740			
Bongaigaon	877	175	7426	42.4
Goalpara	1384	170	6334	37.2
Barpeta	2245	366	15023	41.0
Nalbari	1249	256	14871	58.0
Baksa	1538			
Kamrup (Rural+Metro)	3101	435	20841	47.9
Darrang	1016	252	10096	40.0
Udalguri	1268			
Sonitpur	1683	259	9661	37.3
Lakhimpur	2076	205	14944	72.9
Dhemaji	1311	105	7351	70.0
Morigaon	1163	171	5867	34.3
Nagaon	2956	451	16616	36.8
Golaghat	1538	167	7562	45.3
Jorhat	2241	210	11076	52.7
Sivasagar	1667	207	17864	86.3
Dibrugarh	2309	192	7808	40.7
Tinsukia	1277	179	6701	37.4
Karbi Anglong	1848	141	3270	23.2
Dima Hasao	903	38	4615	121.4
Karimganj	1603	197	7177	36.4

Hailakandi	1989	115	6057	52.7
Cachar	1557	278	10806	38.9
Assam	42766	5047	228039	45.2

Indicators for Inter-District Disparity in Education Sector

District	Literacy Rate (2011 Census)	Pupil Teacher Ratio (PTR) 2010-11		Gross Enrolment Ratio (GNER)		Net Enrolment Ratio (NER)	
		Primary	Upper Primary	Primary	Upper Primary	Primary	Upper Primary
1	2	3	4	5	6	7	8
Barpeta	65.03	46.70	23.90	90%	133%	89%	92%
Bongaigaon	70.44	37.40	23.20	107%	120%	93%	90%
Cachar	80.36	27.90	15.60	96%	89%	96%	88%
Darrang	64.55	47.70	22.00	104%	85%	95%	84%
Dhemaji	69.07	27.30	20.20	106%	110%	95%	94%
Dhubri	59.36	90.80	33.20	134%	108%	92%	88%
Dibrugarh	76.22	8.40	8.70	91%	89%	90%	88%
Goalpara	68.67	46.90	23.80	108%	98%	97%	95%
Golaghat	78.31	29.70	23.10	104%	100%	95%	94%
Hailakandi	75.26	40.70	25.40	101%	102%	94%	91%
Jorhat	83.42	18.80	15.70	79%	84%	78%	83%
Kamrup	72.81	32.50	18.10	95%	96%	95%	95%
Karbi Anglong	73.52	32.50	21.50	95%	81%	90%	80%
Karimganj	79.72	46.10	31.30	106%	94%	97%	93%
Kokrajhar	66.63	34.20	27.10	102%	93%	97%	92%
Lakhimpur	78.39	17.70	12.50	94%	97%	93%	91%
Morigaon	69.37	51.50	27.30	102%	93%	94%	92%
Nagaon	73.78	42.80	26.20	102%	98%	95%	92%
Nalbari	79.89	18.60	13.10	98%	103%	96%	93%
Dima Hasao	78.99	5.70	7.50	93%	94%	92%	93%
Sivsagar	81.36	23.90	23.20	94%	98%	93%	94%
Sonitpur	69.96	30.50	27.00	122%	96%	91%	88%
Tinsukia	70.92	32.80	31.50	99%	89%	91%	88%
Baska	70.53	29.80	18.10				

Chirang	64.71	24.80	34.80				
Udalguri	66.60	31.50	25.30				
Assam	73.18	30.70	21.30	101%	98%	93%	90%

5. Health Sector

The United Nations Organisations programme “health for all by 2020 AD” contemplates to expand the infrastructure for public health and medical care in order to ensure quality medical services to common man. To achieve the goal, the State Government has been undertaking various programmes and continuous increasing allocation of fund to the health sector in State plans. Some of the major health facilities are shown in the Table below :

Health Infrastructure of Assam

Public Health Facility	Number
Medical Colleges	6
State Level Hospital	1 (MMC Hospital in Guwahati)
District Hospital	22+5 (new)
Sub Divisional Civil Hospital (SDCH)	13
Primary Health centre (PHC)	844
Community Health Centre (CHC)	106
Block PHC	924
State Dispensary	261
First Referral Unit (FRU)	38
Mini PHC	2104
Sub Centre	4592
Regional Nursing College	1
GNM Training Centre	15
ANM Training Centre	18
Ayurvedic College Hospital	1
Ayurvedic Dispensaries	380
Homeopathic Hospital	3
Homeopathic Dispensaries	75
Cancer Hospital	1
Regional Dental College	1
Tuberculosis Hospital	3
Leprosy Hospital	3
Private Health Facility	
Nursing Home	205
Clinic/Poly Clinic	26
No. Of Diagnostic Centre	212
BSc Nursing Colleges	1

GNN Training Centre	12
ANN Training Centre	4

Highest number of Hospitals/Dispensaries located in Kamrup District and lowest in Dima Hasao District.

- Kamrup (Metro) District has 55 PHCs/CHCs, the highest and Dima Hasao District has only 12 PHCs/CHCs, the lowest.
- Highest number of health Sub-Centres in Nagaon District [368] and lowest number in Dima Hasao District [65].

Details presented in the Table below.

Sl. No.	District	Hospital	S.D.C.H	P.H.C.	F.R.U.	C.H.C.	Sub-Centre
1	Dhubri	1	1	34	1	5	246
2	Kokrajhar	1	1	42	1	2	163
3	Chirang	0	0	21	0	2	76
4	Bongaigaon	0	0	27	2	3	58
5	Goalpara	1	0	33	1	1	151
6	Barpeta	1	1	36	2	6	264
7	Nalbari	1	0	40	2	6	121
8	Baska	0	0	40	0	5	159
9	Kamrup Metro	1	0	54	1	1	52
10	Kamrup	1	1	21	5	9	298
11	Darrang	1	0	25	1	3	163
12	Udalguri	0	0	23	0	3	142
13	Sonitpur	1	2	47	2	4	281
14	Lakhimpur	1	1	26	1	5	156
15	Dhemaji	1	0	19	0	3	98
16	Morigaon	1	0	26	1	2	125
17	Nagaon	1	0	58	6	9	368
18	Golaghat	1	1	38	1	5	144
19	Jorhat	1	2	39	3	5	142
20	Sivsagar	1	2	33	3	2	222
21	Dibrugarh	0	0	26	2	5	240
22	Tinsukia	1	0	19	3	4	164
23	Karbi Anglog	1	1	46	0	5	103
24	Dima Hasao	1	0	10	0	2	65
25	Karimganj	1	0	22	0	1	217
26	Hailakandi	1	0	12	0	4	105
27	Cachar	1	0	27	0	4	269
	Assam	22	13	844	38	106	4592

6. Sanitation and Water Supply

Sanitation and water supply are two important components of well-being and good health. Poor sanitation and water supply leads to ill health and diseases.

Sanitation connotes a comprehensive package of measures relating to sanitary disposal of human excreta, liquid and solid waste disposal, food and home sanitation, personal and environmental hygiene, safe water storage and handling practices. Improved health is the principal economic and social benefit of investment in sanitation process. Use of sanitary toilets has potential health benefits not only for the households that use them but also for their neighbours.

According to the 1991 Census Report, combined (rural and urban) access to toilet facilities in Assam was 37.43 per cent, higher than the all India access of 23.70 percent. In rural Assam, 30.53 percent of households have toilet facilities. The figure for Assam is substantially higher than the all India figure of 9.48 percent. In urban Assam, 86.06 percent households had access to a toilet facility. The urban access is also higher than the all India access, of 63.85 percent.

There are wide variations across the districts. The districts with the highest percentage of population with access to toilet facilities were Karimganj (73.17 percent), Cachar (63.27 percent), and Hailakandi (60.97 percent). In Kokrajhar, Dhemaji, Darrang and Nalbari less than 20 percent of the population had access to toilet facility. Only about 30 percent population in Jorhat and Sibsagar had access to toilets.

Water is critical resource. Managing available water efficiently is a challenge. With its high rainfall and river systems, Assam has adequate availability of water. However, access to safe drinking water continues to be low, with less than 50 percent of the population being covered. The quality of water is an important issue. Sewage waste has been identified as major pollutant in Assam.

Access to safe drinking water in Assam is substantially less than the national average.

The population in Assam with access to safe drinking water is 54.30 percent, compared to the all India figure of 62.30 percent. Households with access to safe drinking water stand at 43.28 percent in rural areas and 64.07 percent in urban areas. At the all India level 55.54 percent of people in rural areas have access to safe drinking water, while in urban areas, 81.38 percent of people have access to safe water.

The main source of safe water supply in Assam is ground water, which accounts for 88 percent of the supply. Only 12 percent of the water comes from surface sources. The water supply is either piped through distribution networks or there are spot sources like hand pumps and ring wells. Drinking water in small towns in the Brahmaputra Valley comes largely from ground water. The common source of in the towns of the Barak Valley is river water. (surface water) because of unfavourable hydro-geological conditions. During the dry months of April, May and June, there is insufficient drinking water in both rural and urban areas.

Data for access to safe drinking water supply shows that the highest coverage (76.30 percent) is in Kamrup (Metro) district, followed by Nalbari, Bongaigaon and Morigaon districts. There is significant inter district variation and a noticeable rural-urban gap. People in Hailakandi district have the lowest access to safe drinking water. Only 10.70 percent of the total households are covered, and even in urban areas the coverage is as low at 13.58 percent. Karimganj, Dima Hasao and Cachar also have low access rates of around 20 percent. Urban access in three four districts is however more than 75 percent, illustrating once again the rural-urban gap.

Access to Sanitation Facilities and Safe Drinking Water

District	Percentage of households with sanitation facilities (census 2011)	Percentage of households with access to safe drinking water (census 2011)
Kokrajhar	29.17	57.30

Dhubri	43.33	65.20
Goalpara	65.46	58.60
Barpeta	71.94	65.00
Morigaon	60.12	68.40
Nagaon	75.32	68.40
Sonitpur	59.16	53.70
Lakhimpur	58.04	56.90
Dhemaji	44.76	54.30
Tinsukia	81.06	64.20
Dibrugarh	78.67	67.40
Sibsagar	74.20	45.70
Jorhat	66.68	44.30
Golaghat	68.37	46.10
Karbi Anglong	54.77	35.20
Dima Hasao	69.44	17.30
Cachar	80.98	21.20
Karimganj	85.04	17.30
Hailakandi	81.09	10.70
Bongaigaon	56.35	69.10
Chirang	28.74	52.80
Kamrup (R)	59.21	64.30
Kamrup (M)	92.34	76.90
Nalbari	66.69	70.50
Baska	39.40	56.30
Darrang	50.56	58.70
Udalguri	43.87	51.60
Assam	64.89	54.30

7. Other Services:

Bank:

- There were 1434 numbers of Scheduled Commercial Bank branches operating in the State [March, 2011]. Highest number of bank branches located in Kamrup District [248] and lowest in Chirang District [14].
- Average area coverage per bank branch in the State was 61 sq.km (approx). In case of Dima Hasao District, average area coverage per bank branch was 306 sq.km followed by Karbi-Anglong District [200 Sq.km], Dhemaji [190sq.km] and Kokrajhar [169 sq.km]. Average area coverage per bank branch was lowest in Kamrup District [19.9 sq.km].

Road Communications:

- Assam has total road network of 39798 km out of which Karbi-Anglong District shares 4309 km [12.3%], the highest and Hailakandi District shares 473 km [1.1%], the lowest.
- Road length per hundred sq.km was highest in Nalbari District [95.59] and lowest in Chirang District [31.54]. Road length per 100 sq.km area in Goalpara, Nalbari, Kamrup, Darrang, Morigaon, Nagaon, Golaghat, Jorhat, Sivasagar, Dibrugarh and Karimganj District remained above the All Assam Average [50.74].

Rural Electrification:

- Out of the Total 25124 (2001) inhabited villages of the State, 19729 villages [79%] have been electrified till March 2011. Percentage of villages electrified was highest in Jorhat District [98] and lowest in Dhemaji District [55].
- The gap of coverage in case of village electrification was low in Jorhat District (18 villages) and high in Karbi-Anglong District (893 villages).

District wise data relating to Banks, , Road network, Rural Electrification etc presented in the Table below:

TABLE**Other Service Areas: Banking, Road length, Electrification etc.**

District	No. of All Scheduled Commercial Banks, March, 2011.	Area covered per bank branch March, 2011 [Sq.km]	P W D Road length 2010-11		Rural Electrification 2010-11		
			Total Length [km]	Per'00 Sq.km of Geographical area	No. of Inhabited Villages [2001]	No. of Village Electrified. [March 2011]	Gap in Achievement [No of villages]
1	2	3	4	5	6	7	8
Dhubri	45	65.0	997	59.93	1261	1100	161
Kokrajhar	23	168.5	970	30.66	951	515	436
Bongaigaon	32	52.5	801	46.45	881	793	88
Goalpara	33	65.1	1047	57.41	761	710	51
Barpeta	58	63.6	1236	46.17	1050	926	124
Nalbari	41	40.3	965	95.59	798	726	72
Kamrup	248	19.9	3219	78.31	1342	1130	212
Darrang	29	71.0	1051	56.80	1319	1258	61
Sonitpur	88	65.7	2528	47.88	1784	1386	398
Lakhimpur	47	48.4	1074	47.18	1139	927	212
Dhemaji	18	190.4	1339	41.37	1236	679	557

Morigaon	28	57.4	1150	74.15	592	448	144
Nagaon	94	45.7	3118	78.49	1375	1213	162
Golaghat	56	70.0	1691	48.30	1066	1012	54
Jorhat	76	40.7	2051	71.93	787	769	18
Sivasagar	67	47.6	2023	75.81	866	431	435
Dibrugarh	94	44.5	1618	47.85	1309	837	472
Tinsukia	78	53.4	1291	34.06	1107	1075	32
K/Anglong	50	200.7	4309	41.30	2633	1740	893
Dima Hasao	15	305.5	1836	37.57	605	272	333
Karimganj	49	40.2	936	51.74	915	584	331
Hailakandi	20	69.8	473	35.61	327	308	19
Cachar	84	52.6	1063	28.07	1020	890	130
Baksa	22		931	46.40			
Chirang	14		623	31.54			
Udalguri	25		1458	87.10			
Assam	1434	60.7	39798	50.74	25124	19729	5403

Baksa Included in Nalbari district, Chirang included in Bongaigaon district and Udalguri included in Darrang district.

(b) Disparities with objective indicators like literacy rate, dropout rate, IMR etc. among the districts in Assam are indicated below:

Literacy Rate

Assam's achievement in literacy place it in the mid range, with a literacy rate of 73.18 percent, as per Census 2011, up from 63.25 percent in 2001, and marginally behind the national average of 74.04 per cent. There is large gender gap – the literacy rate for male is 79 percent and for women it is 67 percent as per 2011 census. Although there is improvement in literacy rate in Assam, the Census figure 2011 also shows a wide divergence in literacy attainments across districts. In Dhubri district, more than half the population aged 7 years and above is still illiterate. The situation in Kokrajhar is only marginally better. Even in districts like Sibsagar, Kamrup, Dibrugarh and Golaghat, which have registered high literacy rates (nearly 70 per cent and above), about one third of the women are illiterate. Female literacy is significantly lower than male literacy in all the districts. This is evident from the Table Below.

Literacy Rate by Sex for State and District of Assam, 2001 and 2011

State/District	Person		Male		Female	
	2001	2011	2001	2011	2001	2011
Assam	63.25	73.18	71.28	78.81	54.61	67.27
Kokrajhar	52.29	66.63	61.01	73.44	43.06	59.54
Dhubri	48.17	59.36	55.84	64.20	40.02	54.26
Goalpara	58.03	68.67	64.86	72.67	50.85	64.53
Barpeta	56.00	65.03	64.23	70.72	47.16	59.04
Morigaon	58.53	69.37	65.15	73.66	51.51	64.99
Nagaon	61.73	73.78	68.27	78.19	54.74	69.21
Sonitpur	59.07	69.96	67.61	76.98	49.80	62.53
Lakhimpur	68.56	78.39	77.06	84.66	59.59	71.91
Dhemaji	64.48	69.07	74.41	75.66	53.86	62.13
Tinsukia	60.95	70.92	70.15	77.89	50.78	63.54
Dibrugarh	68.96	76.22	77.30	82.59	59.95	69.52
Sivasagar	74.47	81.36	81.53	86.75	66.81	75.69
Jorhat	76.34	83.42	83.62	88.38	68.49	78.22
Golaghat	69.38	78.31	77.14	84.20	60.99	72.18
Karbi Anglong	57.70	73.52	67.22	82.12	47.30	64.62
Dima Hasao	67.62	78.99	75.67	85.34	58.39	72.15
Cachar	67.82	80.36	75.73	85.85	59.41	74.62
Karimganj	66.24	79.72	74.69	85.70	57.28	73.49
Hailakandi	59.64	75.26	68.24	81.61	50.46	68.54
Bongaigaon	60.95	70.44	68.66	75.48	52.69	65.18
Chirang	52.61	64.71	61.82	71.35	42.87	57.87
Kamrup (Rural)	67.73	72.81	75.89	77.64	58.94	67.69
Kamrup (Metro)	83.21	88.66	88.00	91.26	77.51	85.82
Nalbari	72.66	79.89	80.95	85.58	63.71	73.85
Baska	59.57	70.53	70.32	78.55	48.33	62.23
Darrang	54.31	64.55	61.70	68.36	46.34	60.34
Udalguri	56.40	66.60	65.94	73.79	46.34	59.17

Literacy Rate from 1951 to 2011 Assam Vis-a-Vis India

Year	Persons		Male		Female	
	Assam	India	Assam	India	Assam	India
1951	18.53	18.33	28.01	27.16	7.58	8.86
1961	32.95	28.30	44.28	40.40	18.62	15.35
1971	33.94	34.45	43.72	45.96	22.76	21.97
1981	0.00	43.57	0.00	56.38	0.00	29.76

1991	52.89	52.21	61.87	64.13	43.03	39.29
2001	63.25	64.84	71.28	75.26	54.61	53.67
2011	73.18	74.04	78.81	82.14	67.27	65.46

In 1981 census could not be held in Assam due to disturbances.

Dropout Rate

Assam has shown a positive trend in the reduction in out-of-school children in the 6-14 age group from 24.39% (2002) to 2.02% (2011-12); however, despite this increase in the number of children enrolled in school, more than 1.19 lakh children remain out of the ambit of education.

Another concern relates to retaining enrolled children, especially girls, in school and enabling them to complete elementary education. Of those enrolled, the average dropout rate for girls has increased from 5.0% (2009-10) to 11.9% (2011-12) at primary level, and from 13.5% (2009-10) to 14.3% at the upper primary level and remains an areas that needs to be addressed. Trend of dropout rate for the last five years is shown in the Table Below :

Dropout Rate

Years	Primary		Upper Primary	
	Girls	Total	Girls	Total
2007-08	9.6	10.3	15.1	16.1
2008-09	7.9	8.8	14.4	15.6
2009-10	5.5	5.7	13.5	14.7
2010-11	7.2	8.3	14.4	15.2
2011-12	11.9	12.8	14.3	15.2

Rashtriya Madhyamic Shiksha Parishad (RMSP), Assam has resolved that all 14 districts, which are above state average dropout rates for girls students in class IX (14%) & class X (24.5%) will be targeted for bringing down drop out by 50% of the present level by year 2014-15.

Infant Mortality Rate (IMR)

The infant mortality rate is defined as the probability of a child dying before he attains the age of one year, and is calculated per 1000 live births.

Though the Infant Mortality Rate (IMR) in Assam has declined from 74.5 per 1000 live births (2001) to 58 per 1000 live births in the year 2010, the IMR in Assam is higher than the national average of 47 in 2010.

Admittedly, the IMR in Assam has improved considerably during 2000-2011. In 2000, the IMR in Assam was 74.5 against the all India figure of 67.8. This has, therefore, been an improvement of 22 per cent in Assam vis-a-vis 30 per cent for the country. This improvement is due to continuous and multipronged initiatives of the Government.

Despite a marginal reduction in the IMR (by 3 points) from 61 per 1000 live births (2009) to 58 per 1000 live births (2010), Assam continues to rank among the four highest IMR States in the country, next only to Madhya Pradesh (62 per 1000 live birth), Uttar Pradesh and Orissa (61 per 100 live birth), and far higher than the national average of 47 per 1000 live births.

The under-5 Mortality Rate (U5MR) in Assam is 87/1000 live births in 2009, as compared to the all India figure of 64. Here again the bias against girl child with Assam recording 91 per 100 live births, which is one of the highest in the country. It is therefore, imperative that the IMR should be reduced at a much faster pace i.e. at least two third of the present rate, with a special emphasis on rural and girl child, so that life expectancy as well as overall human development index improve.

Although the IMR for the country as a whole is 47 per 1000 live births, which are 58 for Assam in 2010, but across districts there are major differences; the data shows that while some districts have IMR rates lower than the national average and therefore performing very well, there are others with high IMR rates.

District-wise Infant Mortality in Assam – 2010

District	Infant Mortality Rate, 2010 (per 1000 live births)
Dhemaji	44
Kamrup	46
Barpeta	48
Bongaigaon	53
Tinsukia	55
Dibrugarh	55
Hailakandi	55
Goalpara	56

Lakhimpur	56
Jorhat	57
Cachar	57
Assam	58
Sibsagar	58
Dima Hasao	58
Karbi Anglong	59
Golaghat	62
Nalbari	64
Nagaon	66
Sonitpur	68
Darrang	69
Dhubri	72
Morigaon	72
Kokrajhar	76

The IMR is dependent on many factors. These include the health status of women, antenatal and postnatal medical care, access to medical facilities, and the availability of professional medical practitioners. Ignorance and social factors also play an important role. Early marriage and the preference for male children are contributory factors.

In Assam, underdeveloped infrastructure is another reason for high IMRs. This refers not just to facilities for established medical care, but also the inadequacy of good, all weather transportation and communications. The inability to move basic medicines easily, especially at certain times of the year, and the frequent occurrence of natural calamities such as flood, are impediments to better health service provisioning.

The district with the highest IMR, Dhubri is a case in point. It has a high proportion of its population living on riverine islands (chars) and flood prone areas. Communication and transportation links are poor, and it is extremely difficult to build and maintain even semi-permanent infrastructure. The fact of a high IMR for Lakhimpur district, despite relatively good income and education indicators is also illustrative. Lakhimpur district is deficient in infrastructure because of terrain, flood and its remote location. Dima Hasao A C with extremely poor health indicators is another case in point.

Maternal Mortality Rate

The Maternal Mortality Rate (MMR) in Assam (2007-09) of 390 per lakh live births is the highest in the country, the corresponding national attainment level is 212. MMR in Assam in four divisions of Assam in 2010 is as follows:

Upper Assam Division	430
Assam	381
North Assam Division	367
Lower Assam Division	366
Hills and Barak Valley Division	342

- (c) District-wise differences in per capita expenditure in State Budgets in some of the important services could not be furnished, as district wise budget for different sector is not prepared and Accountant General, Assam does not reflect the district-wise expenditure in the Finance Accounts. Moreover Economic Survey of Assam also does not cover the information relating to this matter.

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TOPICS ON WHICH NOTES ARE REQUIRED

XVI. PENSION REFORMS INITIATIVE:

49.

- (a) Whether New Pension Scheme (NPS) has been implemented with regard to State Government Employees?
- (b) Whether New Pension Scheme (NPS) has been implemented with regard to State Public Sector Enterprises and Autonomous Bodies Employees?
- (c) A detailed note on fund management system of New Pension Scheme (NPS). Is the contribution received from the subscriber being transferred to the New Pension Fund through the depository or is it being retained in Public Account? If retained in Public Account, rate of interest paid annually? Is budget provision being made for credit of interest on annual basis? If yes, please give year wise details from 2004-05 to 2012-13.
- (d) A note on the status of setting up database of employees and pensioners may be provided.
- (e) Whether any other pension reforms have been initiated? If so, the date and details of the reform initiated.

49 (a)

Government of Assam has introduced New Pension Scheme (NPS) in respect of the new appointees of the State Government who joined the service of the State Government on or after 1st February 2005 vide OM No.BW.3/2003/Pt-II/1 dated 21-01-2005 and BW.7/2008/Pt/40 dated 6-10-2009. This NPS has been implemented from October, 2009.

The New Pension Scheme will work on the Defined Contribution basis and will have two tiers – Tier-I and Tier-II. Both Tier-I (Pension Account) and Tier-II (Savings Account) will be pure retirement savings products, the only distinction being Tier-I is a non-withdrawable account while Tier-II is a withdrawable account to meet financial contingencies.

Contribution to Tier-I is mandatory for all State Government servants joining service on or after 1st February 2005, whereas Tier-II is optional and at the discretion of the Government servants.

The salient features of New Contributory Pension scheme are :

1. In Tier-I the Government servant will have to make a contribution of 10% of his basic pay (i.e. pay in pay band plus grade pay) and Dearness Allowances, which will be deducted from his salary bill every month. The State Government will make an equal and matching contribution.
2. The Government servant under the new scheme can exit at or after the superannuation age of 60 years from Tier-I of the pension system. At the exit, the Government servant shall be mandatorily required to invest 40% of the pension wealth to purchase an annuity. The annuity so purchased shall provide pension for the lifetime of the employee and his spouse or dependent. The individual shall be free to utilize remaining 60% of the pension wealth in any manner. In case of Government servants who leave the scheme before the superannuation age of 60 years, the mandatory annuity will be 80% of the pension wealth.
3. Tier-I contribution (and the investment return) will be kept in a non-withdrawal Pension Tier-I Account.
4. The Tier-II would enable the existing Tier-I account holders to build savings through investments over and above those in the Tier-I pension account. Tier-II contribution will be kept in a separate account that will be withdrawable at the option of the Government servant. The State Government will not make any contribution to Tier-II account.

5. In Tier-II the existing provision of the Defined Pension Scheme and the GPF will not be available to the new entrants joining on or after 1st February 2005. No deduction will be made towards GPF contribution as GPF will not be applicable to them and the GPF Rules will be amended accordingly. Tier-II account will not constitute pension investment fund.
6. There will be a Pension Fund Regulatory and Development Authority (PFRDA) to regulate and develop pension market.
7. To implement the contributory pension scheme, there will be a Record Keeping Agency to maintain the accounts of the pension contribution of the Government employees and the matching contribution of the State Government under the New Pension Scheme and the Accountant General, Assam will be the Agency on behalf of the Government of Assam till such time PFRDA is appointed on a regular basis.
8. Tier II will not be applicable during the interim period.
9. The New Pension Scheme will not be applicable to the contract employees, casual labourers, fixed pay employees, part time employees and adhoc employees.
10. The New Contributory Pension Scheme shall be accounted for in accordance with the procedures laid in the guidelines.

49 (b)

New Pension Scheme has been implemented by the Government of Assam vide Notification No.BW.7/2008/Pt-I/69 dated 18-10-2012 in various State Autonomous Bodies like Statutory Bodies, including Universities, Companies under the Companies Act, 1956 and State Public Sector Enterprises, Societies, Trusts, Sixth Schedule Autonomous District

Councils, Local Bodies i.e. PRIs and ULBs as well as grant-in-aid institutions. Decisions taken by the Government of Assam for introduction of NPS are as follows :-

1. All Autonomous Organizations should switch over to the NPS as per the Government order and notification as mentioned above with date of adoption as decided by the Authorities.
2. The Agreement with the Central Record Keeping Agency (CRA) i.e. National Security Depository Limited (NSDL), Mumbai and NPS Trustee Bank (Bank of India) made by the Government will hold good for all SABs under the State Government.
3. The SAB Authorities are to follow the same policy and process flow for NPS as adopted by the State Government.
4. All the SAB Authorities are required to submit Letter of Consent (LoC) signed by authorized signatory and Master Creation Form (MCF) as prescribed by the Pension Fund Regulatory and Development Authority (PFRDA) to CRA through the State Nodal Office with intimation to the concerned Department Heads.
5. The Director of Accounts and Treasuries, Assam and State Nodal Officer will act as Authority of Oversight for all SABs in rolling the System in their organizations.

All the SABs can contact the NSDL, Mumbai for implementation of the NPS in their organizations. The NPS should be introduced after approval of their Board of Directors/Management.

49(c)

National Security Depository Limited (NSDL), Mumbai is the Central Record Keeping Agency (CRA) for New Defined Contributory Pension Scheme (NPS) as appointed by the Pension Fund Regulatory and Development Authority (PFRDA) of India under the Ministry of Finance. Deductions of NPS contribution through pay bill was started for all subscribers with effect from January, 2010. Government has also paid the State Government contribution against those deductions.

The NPS is operationalised in a fully computerised system of NSDL. NSDL furnishes annual statements in hard copies to all registered subscribers. Further, it can be obtained directly from NSDL website through log in facility provided to the subscribers. Subscribers get SMS alert in the mobile phone for deposit of their monthly contribution in NPS Fund.

NPS Fund investment is made through three Pension Fund Managers (PFM) at the percentage ratio of allocation as follows :-

(i)	State Bank of India Pension Fund Limited	35%
(ii)	UTI Retirement Solution Limited	31%
(iii)	LIC Pension Fund Limited	34%

These Fund Managers invest the fund of each subscriber in Central Government Securities, State Government Securities, Securities of Public Financial Institutions and Annuities as per their investment portfolio as per regulation of PFRDA.

NPS is regulated and administered by PFRDA. NPS Fund is governed by NPS Trust under Ministry of Finance, NSDL is the CRA and

customer service provided and three PFMs are the managers of the Fund as per recommendation of PFRDA.

The Director of Accounts and Treasuries, Assam being the State Nodal Officer operationalised it through Treasury Officers as Nodal Officers. Subscriber is to contribute 10% of Basic pay and Dearness Allowances and the Government will pay equal share every month to the individual NPS Fund. The Director of Accounts and Treasuries uploads the individual accounts monthly in NSDL website for record keeping and simultaneously transfers the fund with Government share to the Trustee Bank (Bank of India) for onward transfer to the PFMs.

For fund transfer to NSDL, the Director of Accounts and Treasuries verify the Treasury wise amount at Public Account under the Head of Account “8342-00-120” with the total amount of individual employee subscription. Any anomalies found by Director of Accounts and Treasuries, then it is immediately reported to Treasuries for correction. The Director of Accounts and Treasuries also verify the individual employee subscription amount of current month to be uploaded at NSDL web site with the subscription amount for the employee of last month which was already uploaded for identification and rectification in case of any anomalies in subscription.

At Directorate of Accounts and Treasuries, the employee subscription from central database and sent to NSDL for crediting into individual subscriber account by NSDL on monthly basis.

The subscriber amount for the interim period (till allotment of PRAN by NSDL) is kept in Public Account.

The payments of interest amount for interim period are under process from the current budget 2013-14. The interim period may be gap period between PRAN and PRAN generation and also due to delay in uploading of contributions which are lying in Public Account. The budget

provision for crediting the interest on annual basis for the interim period has been made in the Budget 2013-14.

Death Cum Retirement Gratuity (DCRG) is not within the purview of the New Defined Pension Contribution System (NPS). Admissibility of Leave Encashment will continue as usual.

49 (d)

A. Employee Database:

The State Government has more than 4.5 lakh regular employees of different categories working in various offices scattered throughout the State drawing salaries through 60 District and Sub-Division Treasuries. Finance Department under the 13th Finance Commission Award of Rs.5.00 crores, has taken initiatives for creation of Employees Database for capturing data from more than 6,000 Drawing and Disbursing Officers through On-Line Treasury Computerized System. A high level committee was formed with the Additional Chief Secretary as chairman and 3 Principal Secretaries as members. The high level committee was apprised of the initiatives of the Finance Department detailing the various processes and activities involved in the programme for creation of the Database. The High Level Committee entrusted Finance Department to implement the programme through a dedicated Project Implemented Cell of Finance Department. Accordingly, Finance Department has initiated action for programme implementation processes such as data collection, procurement of hardware and software, man power support etc.

Already database for more than 64,000 employees joining after February, 2005 is readily available through National Security Depository Limited under New Pension System enhanced to CTMIS.

For creation of Employee Database, Finance Department has envisaged a plan to collect Employees Data in three phases –

Phase 1: Access basic data of Employees through monthly pay bills of Drawing and Disbursing Officers uploaded in Treasuries' Computerised System

Phase 2: Collection of complete data in soft and hard copies along with original Service Books directly from the Employees and Drawing and Disbursing Officers in prescribed format through Treasuries after proper validation and authentication.

Phase 3: Updating and maintenance of the Database through application software HRMIS already developed under the IGFMS.

Accordingly for expeditious implementation of the first phase, the Establishment Pay Bill format is developed and reformatted compatible with the computer system for preparing, printing and submitting electronically to Treasuries along with physical pay bills. The basic data of employees as per template recommended by the Finance Commission will be accessed in the Central Server of the Director of Accounts and Treasuries through CTMIS in one month. The data so collected shall be integrated and processed in the system through a software for creation of the Employees Basic Data Base.

For implementing the Phase 2, a Standard data collection Format in three parts containing all master data of the employees with all fiscal and service data along with the mandate of employees has been developed for circulation to the Employees through Treasuries. Format so prescribed shall after dully filled in and verified/authenticated be collected in Treasuries along with the

Service Books for uploading data centrally at Treasuries by employing extra manpower and establishing infrastructure of hard and software. Scan copies of service books shall be captured in the System. An activity list with prescribed time frame is made out for prompt and timely implementation of the second phase. For this phase, initial processes for procuring software, hardware, manpower support etc is under way.

For implementation of the Phase 3, HRMIS software has already been developed by Finance Department under the IGFMS project of the State Government. The software is tested and ready for application on the data base now under creation.

In addition to the above initiatives, an alternative process for gathering mandatory data from a secondary source of the salary disbursing Agency Banks (SBI) based on KYC collected from the State Government Employees by them is now on trial simultaneously for creation of a secondary database.

B. Pension Database:

The State Government has more than 1,35,000 pensioners. Under the present system pensions are paid by Banks. Master Data for all Government Pensioners are to be captured from disbursing banks. The State Bank of India is the major disbursing bank and 70 % data are readily available from CPPC of SBI. Remaining data are to be collected from other 6 banks viz. Central Bank, Union Bank, Allahabad Bank, United Bank, Punjab Bank, Gramin Vikash Bank in soft copy and to be migrated to CTMIS. Data for Pensioners not transferred to Bank is to be collected from the Treasuries.

Pensioner Data for Education & PRIs are available in CTMIS central data centre collected through DPIS of Directorate of Pension since

computerization. Pre-computerised part is to be collected from Director of Pension in soft copy to be integrated into CTMIS data.

Initiatives for creation of Pension Database has been actively taken by Finance Department simultaneously with the initiatives for creation of Employees database. In consultations with the concerned bank authorities, a standard format in excel sheet containing the required data field for master data of the pensioners has been developed and circulated. As per decision of the meeting between the Government and Bank authority, all the six Banks will furnish the data already available in their system in electronic media within three months. On receipt of the data from different banks, process for consolidating of Pension data will be made in Central Data Centre, CTMIS by employing extra manpower under the supervision of System Administrator of CTMIS.

The delay in creation of database is due to the non compliance by some of the pension disbursing banks for furnishing the data in electronic form as most of their branches were not computerised and they were lacking into the central processing system of pension data.

After creation of Pension database, updation and regular maintenance of the database shall be made obtaining monthly transaction data from banks electronically for its proper monitoring through CTMIS in future.

49 (e)

As a measure of pension reforms, the Directorate of Pension, Assam has been computerized fully under Assam Governance and Public Resource Management Programme (AGPRMP). The computerization of comprehensive pension processing system, which has been commissioned in March, 2009 is called Director of Pension Information System (DPIS).

The scope of Computerization is noted below :

1. Processing of Application.
2. Maintenance of Stakeholders Records (will be used to verify the information supplied vide pension application).
3. Work Management of security measures.
4. Enforcement of security measures.
5. Integration with CTMIS server.

The system has automated the processing of pension finalization, issue Pension Payment Order (PPO), GPO and Commutation of Pension. Further the system will also be able to assess the pension liabilities of the Government among others.

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XVI. PUBLIC EXPENDITURE AND FINANCIAL MANAGEMENT (PEFM)

50. What is the status of outcome budgeting. Has it been initiated? If so, number and name of departments covered. How is the outcome budget monitored? Whether any manual has been evolved and guidelines issued?

Since independence Government of Assam has been endeavouring to increase the volume of expenditure relative to GSDP, but hardly were any efforts made to ensure that such expenditure led to desired results and waste and inefficiencies were minimized. The present system of budgeting followed is the incremental approach where budgetary demands are driven by previous years budget estimate stepped up by an adhoc incremental factor without any evaluation of the results and performance achieved. The “Outcome Budget” reflects the endeavour of the Government to convert “Outlays” into “Outcomes” by planning expenditure, fixing appropriate targets and qualifying deliveries of each scheme. The “Outcome Budget” is an effort of the Government to be transparent and accountable to the people.

The outcome budgeting indicating objective and proposed achievements for each scheme has been initiated from 2008-09. Such budgeting has been initiated for 10 Departments namely:

1. Animal Husbandry & Veterinary
2. Art & Culture
3. Education (Elementary)
4. Excise
5. Food & Civil Supplies
6. Handloom & Textile
7. Labour & Employment
8. Panchayat & Rural Development

9. Public Enterprises

10. Social Welfare

In 2009-10 the outcome budget covers two more departments viz., Agriculture department and Secondary Education Department.

The Outcome Budget 2010-11 covers only five following departments :-

1. Urban Development
2. Cooperation Department
3. Public Enterprises Department
4. Sericulture Department
5. Education (SCERT) Department

Concerned Administrative Departments have been asked to monitor implementation of scheme and submit report at the close of the year for placing a consolidated output report before the Legislature.

During 2011-12, 2012-13 and 2013-14 Outcome Budget could not be prepared as no estimate was received from the concerned line departments.

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 have broadly physical dimension of the financial budget indicating the actual physical performance of a year. For preparing the Outcome Budget following guidelines are issued in 2008-09 by Finance (Budget) Department vide letter No.BB.138/2004/115 dated 06/10/2009 :-

- 1) The Outcome Budget document will be prepared separately by each department in respect of all appropriation controlled by them except those are exempted from this requirement. A list of exempted demand/appropriation is enclosed at **Annexure-I** below.
- 2) Target achieved during last 7 months of the year 2008-09 and the target performance during the year 2009-2010 is to be indicated.
- 3) The Out-come Budget for the year 2009-10 will be prepared on the basis of Budget for 2009-10 in the form of a document by each department.
- 4) As per 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 be matched with description shown for the different items in the expenditure budget documents volume II of the Budget 2009-10. However, minor items may be clubbed to avoid cluttering up and for focusing attention on significant items.
- 6) Matching share from the State Government for centrally sponsored schemes, resource contributions undertaking or by private parties in the case of Public Private Partnership Project.
- 7) Autonomous bodies specially dependent upon Govt. for financing support separate tables may also be consider for each such organization as per the assessment of the department.
- 8) Where target Outcomes are not measurable and quantifiable, the likely benefit that will accrue may be incorporated.
- 9) An explanatory note should attend to bring out the role and financial commitment of other Agencies i.e. may or may not be directly involve in the implementation and may be providing complimentary services.
- 10) The role of Non-Plan expenditure is supplementary and facilitative as Non-Plan expenditure are necessary to maintain the basic infrastructure without which the Plan intervention are bound to fail in

meeting the intending objectives. Therefore Out-come Budget will provide Non-Plan expenditure as far as possible.

- 11) The Outcome Budget reflect the ultimate aims of Government Policy through Budgetary supports/Tax examination/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.
- 12) The Department may go for assessment for scrutiny/evaluations of the achievement against physical out-puts and final outcomes of major flagship schemes.
- 13) 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, Every Department should review covering overall trends in expenditure visa-vis. Budget estimates / Revised estimates of the year 2008-09. Data should be aggregated scheme-wise, object head-wise in the case of Autonomous Institutions. Positions of outstanding / institutions and unspent balance with states and implementation agencies should also be brought out in a separate chapter.

Annexure-I

List of Demand/Appropriation in respect of which Outcome Budget is not mandatory.

1. Pension
2. Interest Payment
3. Loans to Government Servants
4. Repayment of Debt

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Topic No.51 Brief Note on

(a) Status of computerization of treasuries.

The Treasury computerization process was started way back in 1999 under standalone mode where client as well as Servers were installed at Treasuries for accounting purpose. In 2005 new centralized approach was adopted by Finance Department, Government of Assam under Directorate of Accounts and Treasuries (DoAT) in the name of CTMIS (Comprehensive Treasury management Information System) where central server is located at DoAT, Kar Bhawan, Guwhahti-6 and all Treasuries are connected/linked to the Central Server by means of Leased Lines, VSAT and ASWAN connections. The CTMIS has the following functionalities :

- (i) Maintain and track Employees across State.
- (ii) Maintain expenditure and revenue across treasuries under State.
- (iii) Maintain financial accounting across all treasuries.
- (iv) Maintain a transparent and consistent view of all treasuries and financial status across the State.
- (v) New Pension Scheme (NPS).
- (vi) Cyber Treasury (e-payment allocation through bank portal)
- (vii) Reconciliation with AG.

Initially, the DR (Disaster Recovery) site and DC (data centre) were at the same location with a low configuration server setup for the DR. But in 2012, better disaster management policy was adopted by shifting the DR site to NIC, Hyderabad with same setup and high configuration servers procured so that in case of any problem with DC site, immediate switch over is possible and treasury business is not affected. The DR site at Hyderabad is fully operational. The existing software module treasury will be integrated into new software application under IGFMS.

(b) Whether any initiatives towards departmentalization of accounts. If so, whether Principal Accounts, Pay & Accounts Officer have been set up in departmentalised Ministries/Departments

In 1976 a new Accounting Organization headed by the Controller General of Accounts (CGA) was created in the Ministry of Finance, Department of Expenditure under Government of India. The task of compilation of the Accounts of the Union Government was entrusted to CGA. The CGA in the Ministry of Finance is in-charge of compiling and keeping the accounts of various Ministries and Comptroller and Auditor General India has been relieved of this responsibility. As a result of this reform, an Accounts set-up was formed in each Civil Ministry/Department of India.

Salient Features of the Scheme.

The Secretary of the Department of each Ministry is the Chief Accounting Authority and discharges his responsibilities with the assistance of the Financial Adviser of the Ministry and Chief Controller of Accounts/Controller of Accounts is responsible for:

- (i) Arranging payments and authorization of grant-in-aid, loans etc as sanctioned by the department.
- (ii) Arranging payments through Pay & Accounts Officers and Cheques drawing DDOs of various regions of the country, including pay & allowances, office contingencies, miscellaneous payments of admissible loans and advances to Government servants including Provident Fund claims etc.
- (iii) Compilation and consolidation of Accounts of the Ministry and its renderance to the CGA for consolidation.
- (iv) The Chief Controller of Accounts/Controller of Accounts exercises the power of Head of Department for the Accounting

Organization and are responsible for training, transfer, promotion, leave etc. under the policy direction of Controller of Accounts.

The departmentalized accounting visualized introduction of Management Accounting System suited to the functions and requirements of the Ministry and further also to install a system of internal Audit to ensure both accuracy in accounts and efficiency in operation on the part of the Management.

In Assam, no initiative towards departmentalization of accounts in line with the Central Government as stated above has yet been taken.

(c) Status of computerization of the tax administration. Is there a state wise network for financial management to trace real time transactions?

The computerization project namely Taxation Information Management System (TIMS) was started in the year, 2003 to bring in transparency and efficiency in tax administration. The system has been implemented in all the 77 offices under the Commissioner of Taxes, Assam. TIMS is three tier architecture, i.e. client browser, web server and a Centralized database server and is a JAVA-J2EE enterprise application. The system has been designed using Oracle Proprietary framework i.e. BC4-J (Business Components for Java).

Currently seven modules of TIMS are fully operational and used by different officers (Unit Office)/Head Office/Zone/Check Post) of Tax Department. The seven modules are namely Registration, Returns/Check Gate (Goods information system), Statutory Form, Payment, General and Admn. Functions of the modules are as under:

Registration: To capture detailed data about the dealers and their business activities and generates the registration certificate number.

Return: To capture the detailed data as furnished by the registered dealers manually in the prescribed forms through periodical returns.

Check Gate (Goods Information System): To capture the inter-state movement of vehicles at the border check gates.

Statutory Form: To deal with issue and utilization of statutory forms such as C form, F form, Delivery note, Road permit etc. (relating to transportation of goods to & from, and through the state).

Payment: To capture details of all the receipts of the Government through Challan Demand Drafts etc.

General: For capturing general information about deductions, file movements etc.

Administration: To capture the entire user and office related information.

In order to provide e-service facility to the Tax payers, Taxation Department also introduced E-TIMS application launching a website namely www.tax.assam.gov.in in October, 2010. It is an internet based application designed for details/transporters and general public. Different modules in use in E-TIMS are – Administration Module, E-Return, E-payment Module, Utilization of Statutory forms and Vehicle data Entry.

As a result of introduction of E-TIMS, the dealers can now file online returns of VAT, CST and Entry Tax. They may also access the latest notifications and circulars of Taxation Department from this website. At present, dealers can make e-payment through four banks, namely, SBI, IDBI, Union Bank of India and HDFC. The process of e-filing of data for goods brought by the road transporters has been introduced with effect from 01-11-2011. In this new system, all road transporters have to compulsorily make on-line entry of the details of goods carried by them. In the new system, Vehicle Tracking Number

(VTN) is generated. Use of VTN has significantly reduced the waiting time of vehicle at the Check Posts. It has also reduced tax evasion and other irregularities at the Check Post considerably. Further, on the line data entry of goods brought through Railway has been made compulsory with effect from 10-06-2012.

(d) Status of debt and guarantee recording and management.

The debt data of the Government of Assam was largely kept in the form of registers in manuscript form. A computerized debt recording and management system was, therefore, essential for an up-to-date and accurate public debt record to initiate policy measures with regard to debt management including debt prepayment and restructuring. In order to maintain the debt data in electronic form and within the time frame stipulated by Asian Development Bank (ADB) to meet the ADB loan conditionality, Government of Assam installed and operationalized Commonwealth Secretariat- Debt Recording and Management System (CS-DRMS) software in May, 2007. Assam was the first State in India to have the CS-DRMS software. The installation of the CS-DRMS software in the Finance Department was an important capacity building measure designed to enable the Government to maintain its debt record in a sustainable manner over time.

The Government of Assam established the Debt Management Unit (DMU) in November 2006 in Finance Department to manage the State's debt management activities. The functions of the DMU are as follows:

- (a) to foster effective and efficient management of debt issued in the name of the Government of Assam;
- (b) to raise loans in the name of Government of Assam;
- (c) to invest temporary surplus funds of the Government in the money market and long term fixed interest markets;
- (d) to manage the risk associated with the financial liabilities, contingent liabilities and financial assets of the Government of Assam;

- (e) to provide financial risk management advice to Government;
- (f) to administer on-lending of funds to entities approved to receive loans from the Government of Assam;
- (g) to take necessary measures to ensure that clients who have financial obligations to the Government meet their loan obligations in accordance with prudent financial practice and any agreements entered into with the Government.
- (h) to undertake credit reviews of all clients who have financial arrangements with the Government;
- (i) to record and manage contingent financial liabilities of the State where a client has received a guarantee or commitment of support of its liabilities from the State;
- (j) to ensure that the DMU and each client comply with laws of Assam insofar as those laws are relevant to DMU functions;
- (k) such other functions as are conferred on it by this notice, any other notice or any other Act.

Training of officials on the use of the software was essential for the successful completion of the project. For the purpose, the Commonwealth Secretariat had organized a workshop from 23rd April 2007 to 4th May 2007 in National Institute of Financial Management at Faridabad to train the Government officials primarily on the use of the software. Six officials of the DMU attended the workshop and took advantage of the training facilities. After the training, the work of data entry started. The project of CS-DRMS was completed with the entry of full debt data. Debt data relating to central loans, market loans, NSSF loans, institutional loans have been entered into the CS-DRMS. Loans lent by the Government to various State PSUs and other institutions could not be entered fully, as the data is not available in Finance Department. The entry of Government guarantee debt data into the CS-DRMS is under process.

The system in CS-DRMS software provides for generation of number of standard reports and any such report can be printed in no time. DMU had requested the Commonwealth Secretariat to design a specific report to

suit the requirements of the State which Government of Assam did. DMU has generated a few important reports from the system as under:

1. Report No.800. This report could act as an inventory of debt stock. The report has printed the amount of each loan, the date when availed, the period of loan, the grace period, amount outstanding, arrears of principal and arrears of interest including penalty as on 31st March, 2007. The report, inter-alia, has also printed the aggregate outstanding amount of public debt of the Government as on 31.03.2007.
2. Report No.801. This report provides outstanding of each creditor and each class of creditors in terms of numbers of loans and the amount.
3. Report No.724. This report provides forecasts of debt stock and debt service payments over the next 10 years based on the present level of borrowings. The forecasts are provided separately for each source of borrowing and for all the sources together.

The implementation of CS-DRMS has not only facilitated the maintenance of an automated inventory of debt, but has also provided a range of reporting capabilities that is critical in the fulfillment of DMU.

(e) Whether any system being followed to track transfers and expenditures on the lines of Central Plan Scheme and Monitoring System (CPSMS)

The Central Plan Scheme Monitoring System (CPSMS) is a Central Plan Scheme of the Planning Commission of India and is being implemented by the office of the Controller of Accounts. The scheme aims at establishing a suitable on-line Management Information System and Decision support system for the plan schemes of the

Government of India. The system also envisages tracking of fund disbursement of plan schemes from Government of India up to the last beneficiary and ultimately report on fund utilization at different levels of implementation on a real time basis.

The Scheme is being implemented through the web-based application developed by the office of the Controller of Accounts. All Government Departments have to register the details of agencies receiving grants from Government of India on this application. The plan funds released from Civil Ministries/Departments of the Central Government are to be mandatorily routed through the CPSMS with a unique sanction ID. All the agencies receiving Government of India funds have to register in the system along with their bank account details. Consequently, reports on geographical distribution of Scheme-wise, Agency-wise fund will be available on a real line basis.

CPSMS will also be used in the implementation of Direct Cash Transfer. The CPSMS will also be used as end to end solution for preparing beneficiary data and for generating remittance advices. In order to facilitate Direct Cash Transfer Agency registration on CPSMS and uploading beneficiary data as per format circulated by the Ministry of Finance is required.

In Assam CPSMS has not yet been implemented. However, with the implementation of the Treasury Module of the Comprehensive Treasury Management Information System (CTMIS), State Government is in a position to track the status of financial transactions and expenditure on day-to-day basis under the different budget heads of accounts. Records relating to sanction and release of fund through F.O.C. and utilization reports and monthly expenditure statements by Government departments are hitherto maintained manually and are the main instruments of keeping watch on fund transfer and expenditure. The treasury modules of CTMIS has put in a place a computerized system of recording and tracking each aspect of the fund

transfer and expenditure electronically right from initiation of the proposals for the sanction of the fund to its actual utilization.

(f) What is the status of implementation of specific grants recommended by the 13th FC on the following:

(i) Incentivizing UID programme (Para 12,70)

The 13th Finance Commission had observed that the states should be incentivized to enroll their residents who participate in welfare schemes within the Unique Identification (UID) Programme. The UID initiative proposes to develop a comprehensive data base for the entire resident population of the country and the objective is to create a core database which is regularly updated and is easily accessible and used by all departments for identification of residents in the country for various purposes. The target groups of issuing UID are beneficiaries of BPL, NREGs, PDS, RSBY etc. This grant is recommended @ Rs.100/- per capita for the target group. The Government of Assam has declared Political Department as the Nodal Department for implementation of the scheme.

For the purpose of implementation of UID scheme the Thirteenth Finance Commission has recommended grant-in-aid amounting to Rs.55.80 crore for five year period 2010-15 for implementation of the UID projects (yearly instalment of Rs.11.16 crore). Budget provision was made under Political (B) Department's budget head and accordingly sanction for an amount of Rs.22.32 crore was issued vide letter No.PLB.31/2011/28 dated 16/8/2011. No fund has been utilized as yet.

Now, the UID implementation work would be taken up by Registrar General of India.

(ii) Incentive for reducing IMR (Para 12.75).

The incentive grant for reduction in infant mortality rate (IMR), recommended by 13th Finance Commission (FC), is available during 2012-15. The basic features are summarized below:

1. The grant aggregates Rs.5000 crore to be released over 2012-15, Rs.1500 crore each year in 2012-13 and 2013-14 and Rs.2000 crore in 2014-15. The grant is linked to actual progress in reduction of infant mortality. The Sample Registration Survey (SRS) conducted annually by the Registrar General of India will form the basis to determine eligibility of States for the grant during a particular year. The SRS measuring IMR for 2009 will form the base line. The total annual improvement of each State will be measured from this base line, as determined from the SRS bulletin/statistical report for the succeeding years. This grant seeks, therefore, to reward States based on forward looking criteria, as it is linked with both improvement in the parameter and the quantum of improvement.
2. The eligibility requirements to determine the release of this grant, and other relevant information, are summarized below:
 - (i) SRS data pertaining to 2009-10 will form the base-line to work out eligibility for all the succeeding years.
 - (ii) Each State's eligibility will be determined annually, based upon improvement in the IMR index in accordance with the formula given in Annexure-12.10 (pages 464-466) of the Report of 13th Finance Commission, Vol. 2. A simulated calculation applying this formula is given in Annexure 12.11 (pages 467) of the Report of 13th Finance Commission, Vol.2.

(iii) The grant will be released in three annual instalments from 2012-13 to 2014-15, after the publication of the annual SRS bulletin/report incorporating State-wise IMR statistics for the relevant year.

(iv) The formula in Annexure-I for each State will be applied for eligibility of grant for 2012-13, change in IMR between the year 2009 and 2011; for 2013-14, change between 2009 and 2012 and for 2014-15, change between 2009 and 2013.

3. Actual release of grants to States will depend upon – (i) initial condition i.e. condition in the base year, 2009-10; (ii) the incremental improvement (or deterioration) in performance over the base year level, i.e., difference between the performance level in the year of reckoning and in the base year. The reference point for assessment of performance will be the benchmark (median) in the base year (2009-10). Since improvement over a high base is that much harder, such improvement will receive higher weightage. Negative performance i.e., deterioration in performance in the year of reckoning may result in some States not being eligible for the grant.

4. As eligibility of States for grant will be based on SRS Bulletins for relevant years, States are not required to apply for release of grant. As and when SRS Bulletins become available, eligibility will be worked out and grants released accordingly.

The Ministry of Finance under Government of India has released incentive grant for reduction in the IMR during 2012-13. The grant of Rs.1500 crore has been given to the States that have made impressive reduction in the IMR between 2009-2011.

Despite making huge achievements, India is unlikely to reach the international target of Millennium Development Goal (MDG) of 28 per 1000 live births, set by the United Nations by 2015, considering that in 2011 the national IMR stood at 44. The State-wise IMR in 2011

vis-à-vis incentive grant received by the States during 2012-13 under 13th F.C. for reduction in the IMR are indicated below:

Sl. No.	States & Union Territories	IMR in 2011	Incentive Grant received under 13 th FC during 2012-13 (Rs. in crore)
1	Andhra Pradesh	43	13.70
2	Assam	55	4.81
3	Bihar	44	13.70
4	Chattisgarh	48	7.74
5	Gujrat	41	15.36
6	Haryana	44	12.22
7	Jharkand	39	16.06
8	Karnataka	35	53.15
9	Kerala	12	14.84
10	Madhya Pradesh	59	4.84
11	Maharashtra	25	133.08
12	Odisha	57	5.28
13	Punjab	30	106.71
14	Rajasthan	52	6.29
15	Tamil Nadu	22	168.19
16	Uttar Pradesh	57	4.34
17	West Bengal	32	25.94
18	Arunachal Pradesh	32	14.84
19	Delhi	28	
20	Goa	11	14.84
21	Himachal Pradesh	38	16.41
22	Jammu & Kashmir	41	15.36
23	Manipur	11	358.49
24	Meghalaya	52	6.29
25	Mizoram	34	31.32
26	Nagaland	21	159.18
27	Sikkim	26	150.37
28	Tripura	29	84.14
29	Uttaranchal	36	42.51
30	Andaman&Nocobor Island	23	
31	Chandigarh	20	
32	Dadra & Nagar Haveli	35	
33	Daman & Diu	28	
34	Lakshadweep	24	
35	Puducherry	19	

It appears that Manipur, with an IMR of 11 per 1000 live births, has received the highest amount of Rs.358.49 crore in 2012-13, followed by Tamil Nadu, that has got Rs.168.19 crore. The IMR of Tamil Nadu is 22. Assam has got the lowest amount of Rs.4.81 crore with IMR 55 per 1000 birth lives. Only 9 States and 5 Union Territories have already achieved MDG target in 2011.as far as IMR is concerned.

(iii) Improvement of Administration of Justice.

The 13th Finance Commission recommended total grant of RS.121.10 crore for Assam for five year period 2010-15 for taking up of several activities for judicial sector.

The Commission has stipulated the following conditionalities for releasing this grant:

- (a) The grant will be provided in five equal instalments at the rate of Rs.24.22 crore per year.
- (b) The state will be eligible for drawdown instalments only, if it puts in place a State Litigation Policy. Such a policy must be put in place by the State Government before the end of the fiscal year to be eligible to draw the instalments for the succeeding years. This condition will not apply to the first annual instalment (2010-11), which can be drawn without the policy in place. Government of Assam has selected Judicial and legislative Departments for implementation of following schemes.

Sl. No.	Name of Schemes	Amount (Rs. in crore)
1	Framing of Morning/Evening Shift Courts-36 nos. proposed	45.31
2	Setting up of ADR	28.53
3	Holding Lok Adalats	5.44
4	Strengthening of Judicial Academy	15.45

5	Training of Judicial Officers	4.53
6	Training of Public prosecutors	2.27
7	Appointment of Court Managers	11.41
8	Restoration of Heritage Court Building	8.16
	Total	121.10

(iv) Setting up a Centre for Innovation in Public Systems (CIPS) and District Innovation Fund (DIF).

The 13th Finance Commission has recommended an amount of Rs.27.00 crore for District Innovation Fund for the four year period 2011-15. The amount has been provided for utilizing Rs.1.00 crore for each district aimed at increasing the efficiency of the Capital Assets already created and provide immediate benefits. The pattern of financing the scheme is 90:10 i.e. DIF:Society or NGO. Health & Family Welfare Department submitted an action plan for an amount of Rs.27.00 crore for updating 27 Nos. of District Hospitals of Assam to IPH standard. The Health & Family Welfare Department of the State had proposed for providing the matching share of 10% from District Health Society.

(v) Enhancing quality of statistical system.

The 13th Finance Commission has recommended a total amount of Rs.27.00 crore to Assam to enhance quality of Statistical System at the State and District level. This grant will be released in five equal instalments i.e. Rs.5.40 crore every year. The ratio of using the grant at District and State level will be Rs.75:25. The Director of Economics and Statistics, Assam under Planning & Development Department is the Nodal agency for implementation of the scheme.

The High Level Monitoring Committee (HLMC) headed by the Chief Secretary, Assam approved an action plan for five years (2010-15) in its meeting held on 17/2/2011. However, the Director of Economics & Statistics has submitted the following revised action

plan for 2010-15 as per the revised guidelines of the Government of India.

(Rs. in lakh)

Sl. No.	Project Heads	Action Plan for 2010-15					
		1 st inst.	2 nd inst.	3 rd inst.	4 th inst.	5 th inst.	Total
1	Preparation of Business Register	70.00	33.00	92.00	72.00	50.00	317.00
2	Standardization of GSDP	135.00	220.00	207.00	185.00	246.00	993.00
3	Compilation and validation of comparable district domestic product estimates	75.00	65.00	50.00	60.00	50.00	300.00
4	(i) Providing network connectivity to regional/district offices with State Headquarters	90.00	105.00	45.00	15.00	15.00	270.00
	(ii) Infrastructure facilities including hardware and software to district offices and maintenance	95.00	115.00	88.00	62.00	52.00	412.00
5	(i) Training Programme at CSO level/state level/district level	70.00	87.00	78.00	76.00	47.00	358.00
	(ii) Consultancy services	10.00	10.00	10.00	10.00	10.00	50.00
Grand Total		545.00	635.00	570.00	480.00	470.00	2700.00

An amount of Rs.540.00 lakh received from Government of India in 2010-11 was released to the Implementing Agency namely, Director of Economic & Statistics in 2011-12.

The amount was spent on the following schemes:

Schemes	Rs. in lakh
1. Preparation of Business Register	70.00
2. Standardization of GSDP	100.01
3. Compilation and validation of comparable district domestic product estimates	7.94
4. Infrastructure Development	345.47
5. Training Programme	16.50
Total	539.92

The balance amount of Rs.08 lakh will be spent in 2012-13.

(vi) Grant for setting up of an employees and pensioners data base.

In order to help State Governments conduct effective financial planning, a panel set up by the Thirteenth Finance Commission has proposed constituting a centralized database of State and Central Government employees and pensioners by March, 2013. Absence of such a database today deters States to undertake sound fiscal planning, estimate the impact of Pay Commissions and plan development expenditure. Such a database will streamline information collection, analysis and recommendations of future Finance Commissions. It will also make comparison across States in terms of FRBM obligations more effective. The panel suggested creation of Database Creation Facility Grant of Rs.300 crore.

The Thirteenth Finance Commission has granted Rs.5 crore for setting up the Employee and Pension database for Assam. The preparation of said database is under process in Finance Department, Government of Assam.

A. Employee Database:

The State Government has more than 4.5 lakh regular employees of different categories working in various offices scattered throughout the State drawing salaries through 60 District and Sub-Division

Treasuries. Finance Department under the 13th Finance Commission Award of Rs.5.00 crores has taken initiatives for creation of Employees Database for capturing data from more than 6,000 Drawing and Disbursing Officers through On Line Treasury Computerized System. A high level committee meeting was held on 12/03/2012 chaired by the Additional Chief Secretary and attended by representatives of all Departments. All departments were apprised of the initiatives of the Finance Department detailing the various processes and activities involved in the programme for creation of the Database. The meeting entrusted Finance Department to implement the programme through a dedicated Project Implementation Cell to be set up within the Finance Department. Accordingly, Finance Department has set up the Project Implementation Cell and initiated action for programme implementation processes such as data collection, procurement of hardware and software, man power support etc.

Already database for more than 64,000 employees joining after February, 2005 is readily available through National Security Depository Limited under New Pension System enhanced to CTMIS.

For creation of Employee Database, Finance Department has envisaged a plan to collect Employees Data in three phases –

Phase 1: Access basic data of Employees through monthly pay bills of Drawing and Disbursing Officers uploaded in Treasuries' Computerised System. Process of simplification of Establishment Pay Bill for the purpose is at the final stage.

Phase 2: Collection of complete data in soft and hard copies (format ready) along with original Service Books directly from the Employees and Drawing and Disbursing Officers in prescribed format through Treasuries after proper validation and authentication.

Phase 3: Updating and maintenance of the Database through application software HRMIS already developed under the IGFMS.

Accordingly, for expeditious implementation of the first phase, the Establishment Pay Bill format is developed and reformatted to make the same compatible with the computer system for preparing, printing and submitting electronically to Treasuries along with physical pay bills. The basic data of employees as per template recommended by the Finance Commission will thus be collected through the Treasuries in one month. The data so collected shall be integrated and processed in the system through software for creation of the Employees Basic Data Base.

For implementing the Phase 2, a Standard data collection Format in three parts containing all master data of the employees with all fiscal and service data along with the mandate of employees has been developed for circulation to the Employees through Treasuries. Duly filled in formats after necessary verification/authentication will be collected in Treasuries along with the Service Books for uploading data centrally at Treasuries by employing extra manpower and establishing infrastructure (hardware equipments and software). Scan copies of service books shall be captured in the System. An activity list with prescribed time frame is made out for prompt and timely implementation of the second phase. For this phase, initial processes for procuring software, hardware, manpower support etc is under way.

For implementation of the Phase 3, HRMIS software has already been developed by Finance Department under the IGFMS project of the State Government. The software is tested and ready for application on the data base now under creation.

In addition to the above initiatives, simultaneously, an alternative process for gathering mandatory data from a secondary source i.e. salary disbursing Agency Banks (SBI) based on KYC collected from the State Government Employees by them is now on trial, which will provide vital add on to the database.

B. Pension Database:

The State Government has more than 1,35,000 pensioners. Under the present system pensions are paid by Banks. Master Data for all Government Pensioners are to be captured from disbursing banks. The State Bank of India is the major disburser (about 70%) and those are readily available from CPPC of SBI. Remaining data are to be collected from other 6 banks viz. Central Bank, Union Bank, Allahabad Bank, United Bank, Punjab Bank, Gramin Vikash Bank in soft copy and to be migrated to CTMIS. Data for Pensioners not transferred to Bank is to be collected from the Treasuries.

Pensioner Data for Education & PRIs are available in CTMIS central data centre collected through DPIS of Directorate of Pension since computerization. Pre-computerised part is to be collected from Director of Pension in soft copy to be integrated into CTMIS data.

Initiatives for creation of Pension Database have been actively taken by Finance Department simultaneously with the initiatives for creation of Employees database. In consultations with the concerned bank authorities, a standard format in excel sheet containing the required data field for master data of the pensioners has been developed and circulated. As per decision of the meeting between the Government and Bank authority, all the six Banks will furnish the data already available in their system in electronic media within three months. On receipt of the data from different banks, process for consolidating of Pension data will be made in Central Data Centre,

CTMIS by employing extra manpower under the supervision of System Administrator of CTMIS.

The delay in creation of database is due to the non compliance by some of the pension disbursing banks for furnishing the data in electronic form as most of their branches were not computerized and they were lacking in the central processing system of pension data.

After creation of Pension database, updation and regular maintenance of the database shall be made electronically to achieve proper monitoring through CTMIS.

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