



ANNUAL ADMINISTRATIVE REPORT 2014-15

**FINANCE DEPARTMENT
GOVERNMENT OF ASSAM
DISPUR, GUWAHATI- 781006
FEBRUARY, 2016**

ANNUAL ADMINISTRATIVE REPORT 2014-15

**FINANCE DEPARTMENT
GOVERNMENT OF ASSAM
DISPUR, GUWAHATI- 781006
FEBRUARY, 2016**

FOREWORD



It is heartening to note that Finance Department is publishing its Annual Administrative Report for the financial year 2014-15 which gives a glimpse of major activities, achievements and initiatives undertaken by Finance Department, various Directorates under its control and Assam Financial Corporation.

Since 2001, the condition of State Finances has improved due to the enforcement of strict financial discipline, stringent measures to curb revenue leakages, austerity measures to curtail wasteful expenditure and initiation of innovative measures to augment the revenue collection. The use of IT has been extensively introduced at all levels to build transparency, efficiency, economy and effectiveness.

The Government of Assam has fulfilled the fiscal targets as stipulated in the Assam Fiscal Responsibility and Budget Management (Amendment) Act, 2011. The ratio of Fiscal Deficit to GSDP and Debt-GSDP ratio has been kept well within the prescribed limit stipulated by the Act.

This Annual Administrative Report for 2014-15 is a sincere attempt of Finance Department to highlight the ongoing efforts of the Finance Department. I sincerely hope that this publication will assist the reader to understand the functioning of the department, various Directorates under its control and Assam Financial Corporation better.

A handwritten signature in black ink, appearing to be 'Tarun Gogoi', written in a cursive style. Below the signature is the printed name '(Tarun Gogoi)' in a standard font.

(Tarun Gogoi)

Chief Minister, Assam

Preface

In continuation of earlier Annual Administrative Reports, this Annual Administrative report 2014-15 attempts to project the role, function and organization of the Finance Department. It also attempts to highlight the ongoing efforts of the department to improve overall efficiency of the department.

Suggestions / ideas for improvement of the Annual Administrative Report will be highly appreciated and may kindly be addressed to the undersigned.



(H. K. Sharma, IAS)

Commissioner & Secretary
to the Govt. of Assam
Finance Department

INDEX

CONTENT	PAGE
1 Chapter-I	
Mandate of the Department	
1.1 Introduction	1
1.2 Organisational Structure	2
1.3 Role and functions	4
2 Chapter-II	
New Initiatives and some major achievements of State Finances	
2.1 Fiscal Parameters	24
2.2 Institutional Finance	24
2.3 Establishment Matters	26
2.4 Resource Mobilisation	27
2.5 Governance Initiatives	28
2.6 Externally Aided Projects	29
2.7 RIDF (NABARD) Scheme	30
2.8 Infrastructure Improvements	31
3 Chapter-III	
Manpower Resources of the Department	
3.1 Manpower in the Department	32
3.2 Branch-wise Man Power	33
3.3 Manpower in Subordinate Offices	33
3.4 List of officers	34
3.5 List of Departmental Websites/E-mails	35
4 Chapter-IV	
Appellate Authorities in the Finance Department (under the RTI Act, 2005)	36
5 Annexure:	
Budget 2014-15 at a glance	37

CHAPTER –I

Mandate of the Department

1.1 Introduction:

1.1.1 The Minister-in-charge of the Finance Department works through a Secretariat headed by the Additional Chief Secretary/ Principal Secretary / Commissioner & Secretary/Secretary subject to the overall control of the Finance Minister, the Department functions under the administrative direction and guidance of the Additional Chief Secretary/Principal Secretary/Commissioner & Secretary /Secretary, Finance Department.

1.1.2 The functions of Finance Department are performed through twelve branches, each branch headed by a Principal Secretary/ Commissioner & Secretary/Secretary based on the subjects allotted to each of them. The various branches in Finance Department are as below:-

- (i) Finance (Establishment A)
- (ii) Finance (Expenditure Control -I)
- (iii) Finance (Expenditure Control -II)
- (iv) Finance (Expenditure Control -III)
- (v) Finance (Establishment B)
- (vi) Finance (Budget)
- (vii) Finance (Audit & Fund)
- (viii) Finance (Economic Affairs)
- (ix) Finance (Taxation)
- (x) Finance (Pay Research Unit)
- (xi) Finance (Staff Inspection Unit)
- (xii) Institutional Finance

1.3 Role and Functions:

1.3.1 The Finance Department is primarily responsible for management of the day-to-day cashflow, controlling of expenditures and debt management. It is responsible to ensure that enough funds are available to meet the day to day payments of the Government. As per the functions laid down in Rule 33 of the Assam Rules of Executive Business, 1968, the main functions of the Department are preparation of budget and statement of estimated revenue and expenditure to be laid down before the State Legislature, framing of rules regulating the pay, leave of person in service of the State Government and rules regulating the number, grading or cadre and emolument of posts, laying down rules relating to advances made to the Government servants for purchase or construction of houses etc., examination of the proposals for increase or reduction of taxes, State borrowing and provision of Government Guarantees against loans raised by PSUs and other Co-operative entities, laying down of appropriate financial rules for guidance of other departments that are responsible for maintenance of proper accounts and action to enforce accountability on such matters, preparation of estimates of receipts and disbursements and keeping watch on State Government fiscal balances, ways and means operations , preparation of Estimate of Resources for Annual Plan, preparation of memorandum for submission to the Finance Commission, notes on topics as required by the Finance Commission etc.

1.3.2 The specific functions and responsibilities entrusted to the twelve branches are outlined below:

(i) Finance (Establishment-A):

(a) The Subject matters allotted to this branch are:

(1) Matters arising in fixation of pay

- (2) Equalization / Stepping up of pay
- (3) Lien/ Quasi Lien
- (4) Fixation of fixed pay of Casual employees/Bungalow peons
- (5) Lodging Allowances
- (6) Extension of joining time
- (7) Advance increments
- (8) Stagnation Increments
- (9) Declaration of Heads of Departments
- (10) Foreign tours on financial support from State exchequer
- (11) Release of Dearness Allowance /Dearness Relief
- (12) Deputation for training within / outside India
- (13) Deputation on Foreign Services terms & conditions and Foreign Scholarship
- (14) Change/correction of date of Birth
- (15) Leave Rules
- (16) Grant of Study Leave and
- (17) Any other matters relevant to the financial rules, etc.
- (b) This branch basically gives concurrence/views on the proposals received from other Departments.
- (c) This branch is responsible for administration/amendment of the following Acts/Rules:
 - (1) Fundamental Rules and Subsidiary Rules.
 - (2) Assam Financial Rules.
 - (3) Leave Rules including Study Leave Rules.

(ii) Expenditure Control (EC) Branches
(EC-I/EC-II/EC-III):

- (a) In order to ensure fiscal discipline, these branches control State expenditure for better financial management of the available resources of the State Government. These branches are

responsible for sanctioning of all Plan & Non-Plan expenditures not delegated to other Administrative Departments. Administrative Departments dealt with by the branches are as follows:

Sl.No	Name of Administrative Department	EC Branch
1	Administrative Reforms & Training	EC-III
2	Agriculture	EC-I
3	Animal Husbandry and Veterinary	EC-I
4	Border Areas	EC-II
5	Chief Minister's Secretariat	EC-II
6	Co-operation	EC-I
7	Cultural Affairs	EC-III
8	Education	EC-III
9	Election	EC-II
10	Environment and Forest	EC-I
11	Excise	EC-III
12	Fisheries	EC-I
13	Food & Civil Supplies & Consumer Affairs	EC-II
14	General Administration	EC-II
15	Guwahati Development	EC-III
16	Handloom, Textiles & Sericulture	EC-II
17	Health & Family Welfare	EC-III
18	Hill Areas	EC-III
19	Home	EC-II
20	Implementation of Assam Accord	EC-II
21	Industries & Commerce	EC-II
22	Information and Public Relations	EC-II
23	Information Technology	EC-II
24	Irrigation	EC-I
25	Judicial	EC-III
26	Labour & Employment	EC-III
27	Legislative	EC-II
28	Mines and Minerals	EC-II
29	Panchayat and Rural Development	EC-I
30	Parliamentary Affairs	EC-III

31	Passport	EC-II
32	Pension & Public Grievances	EC-III
33	Personnel	EC-III
34	Planning & Development	EC-II
35	Political	EC-II
36	Power	EC-II
37	Printing & Stationery	EC-II
38	Public Enterprises	EC-II
39	Public Health Engineering	EC-III
40	Public Works	EC-II
41	Relief & Rehabilitation	EC-II
42	Revenue & Disaster Management	EC-II
43	Revenue (Registration)	EC-III
44	Science & Technology	EC-II
45	Secretariat Administration	EC-III
46	Social Welfare	EC-I
47	Soil Conservation	EC-I
48	Sports & Youth Welfare	EC-III
49	Tea Tribes Welfare	EC-I
50	Tourism	EC-III
51	Transport	EC-III
52	Urban Development	EC-III
53	Water Resources	EC-I
54	Welfare of Minorities Development	EC-II
55	Welfare of Plain Tribes and Backward Classes	EC-I
All Plan & Non-Plan expenditures pertaining to NEC & NLCPR proposals for all Departments are dealt by Finance (EC-I).		

(b) The Subject matters allotted to these branches are :

- (1) Matters having financial implications relating to the concerned Administrative Departments.
- (2) Financial Sanction and Administrative Approval against various schemes outside the purview of D.F.P.R.

- (3) Matter relating to retention of posts against the posts of temporary nature / MR workers etc. outside the purview of D.F.P.R.
- (4) Medical re-imbursement of Government Employees.
- (5) Matter relating to guidelines to ensure better financial management in terms of Office Memorandum etc.
- (6) Court cases relating to Finance (EC) Department and Miscellaneous matters having financial implications relating to the concerned Administrative Departments

(iii) Finance (Establishment–B)

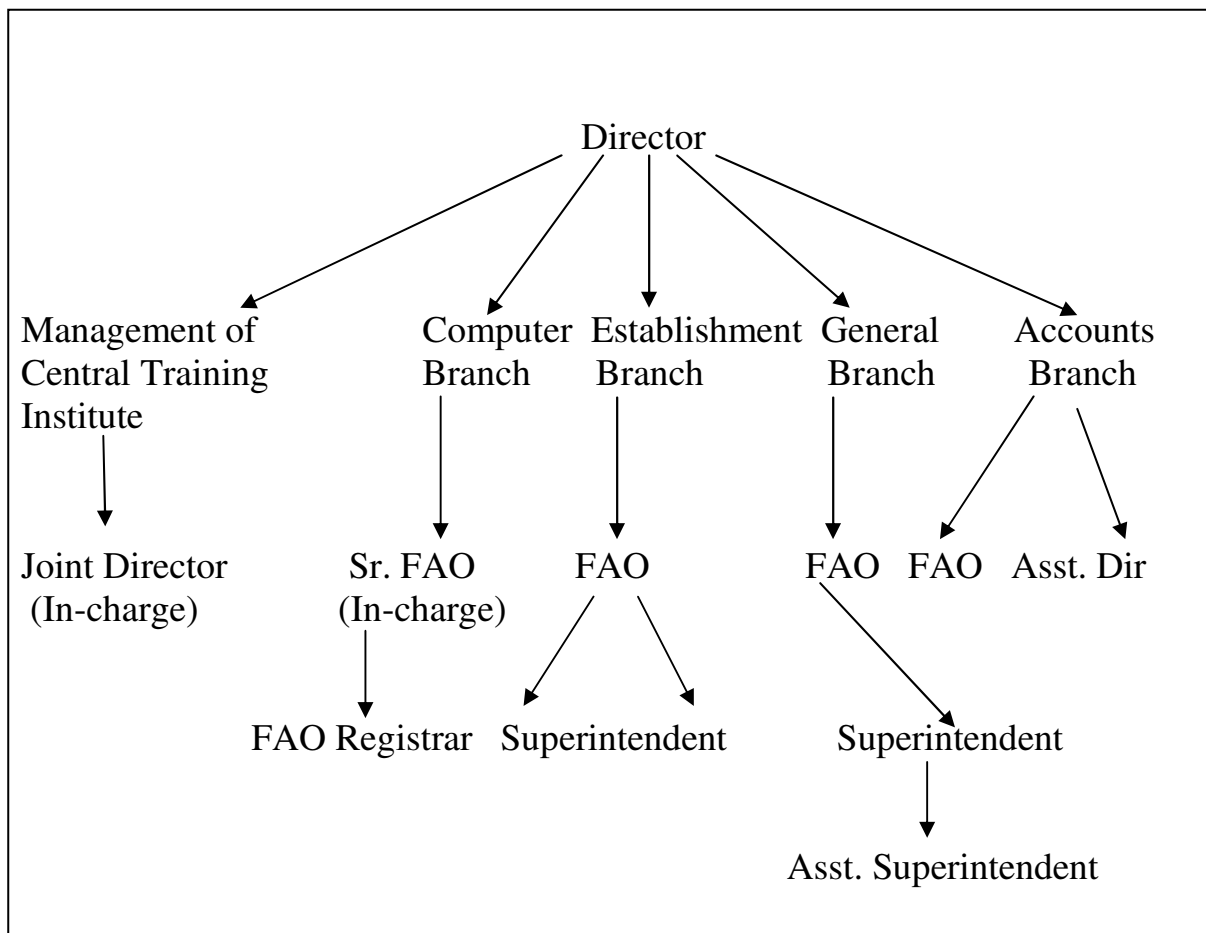
(a) The subject matters allotted to this branch are:

- (1) Administration of CTMIS (Comprehensive Treasury Management Information System) and implementation of e-Governance unit.
- (2) Matters relating to the Directorate of Accounts and Treasuries, Assam.
- (3) Matters relating to the Directorate of Audit (Local Fund), Assam.
- (4) Matters relating to the Directorate of Financial Inspections, Assam.
- (5) Matters relating to the Directorate of Small Savings, Assam.
- (6) Matters relating to the Directorate of State Lotteries, Assam.
- (7) Matters relating to the appointments, promotions, transfer and posting and other Establishment matters relating to Assam Finance Service, Assam Accounts Service and Assam Audit Services.
- (8) Re-employment of pensioners and fixation of pay etc thereof.

- (9) Grant of honorarium, fees, remuneration etc to the Chairman, Members of various Committees, Boards, Commissions etc constituted by the Administrative Departments.
- (10) Matters relating to the establishment of Assam Finance (Economic) Service, Assam Pay Research Service and General establishment matters of Finance Department.
- (11) Matters relating to the Treasury establishment.
- (12) Matters relating to Delegation of Financial Power, DDO (Drawing and Disbursing Officer) declaration.
- (13) Matter relating to Registrar of Firms & Societies, Assam.
- (b) This branch is responsible for administration/amendment of the following Acts/rules:
 - (1) Delegation of Financial Powers Rules.
 - (2) The Assam Finance and Accounts Service Rules.
 - (3) The Assam Accounts Service Rules.
 - (4) The Assam Financial Inspection of Departmental Sanctions and Implementation of Scheme Rules, 1982.
 - (5) The Assam Finance (Pay Research) Service Rules.

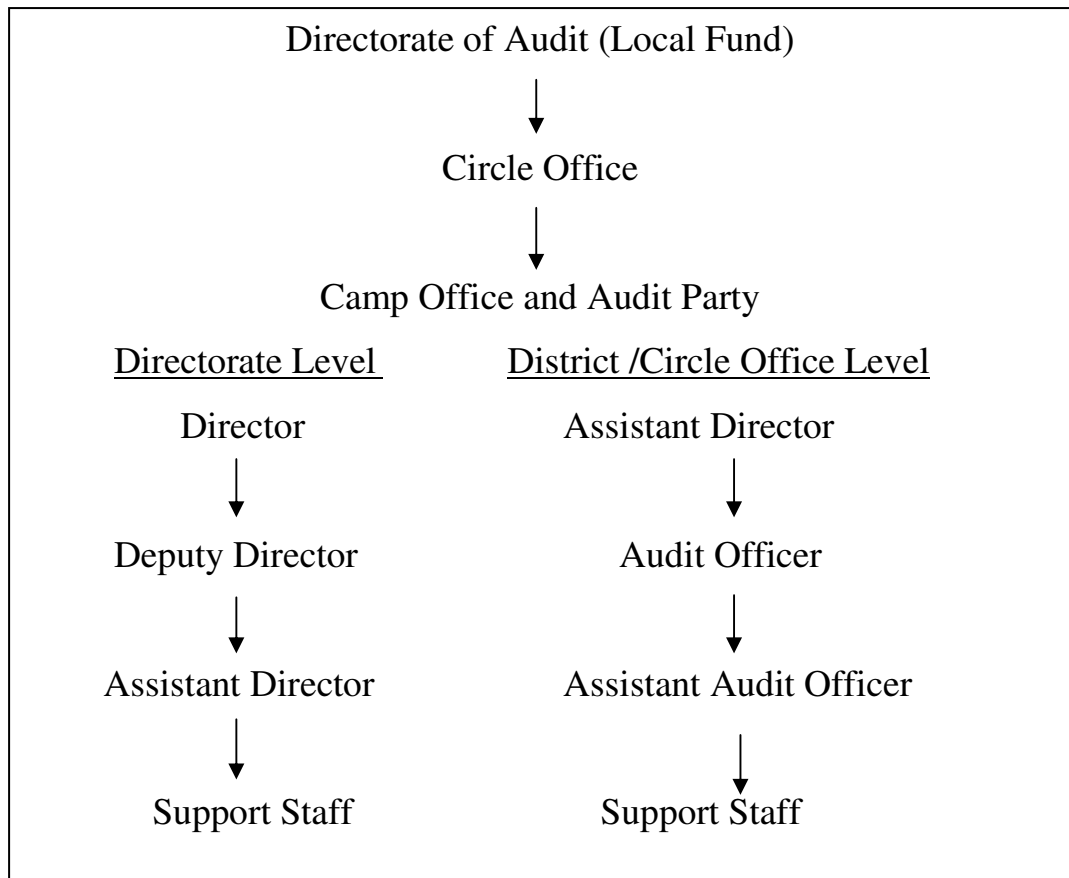
(c) Following Directorates are under the administrative control of Finance (Establishment-B) Branch:

- (1) **Directorate of Accounts & Treasuries**: The Directorate is responsible for efficient and proper administration of the 59 Treasuries in Assam. The Directorate is headed by the Director who has to ensure that monthly accounts from the Treasuries and other Accounting Circles are sent to the Accountant General in time. The organization structure is as below:

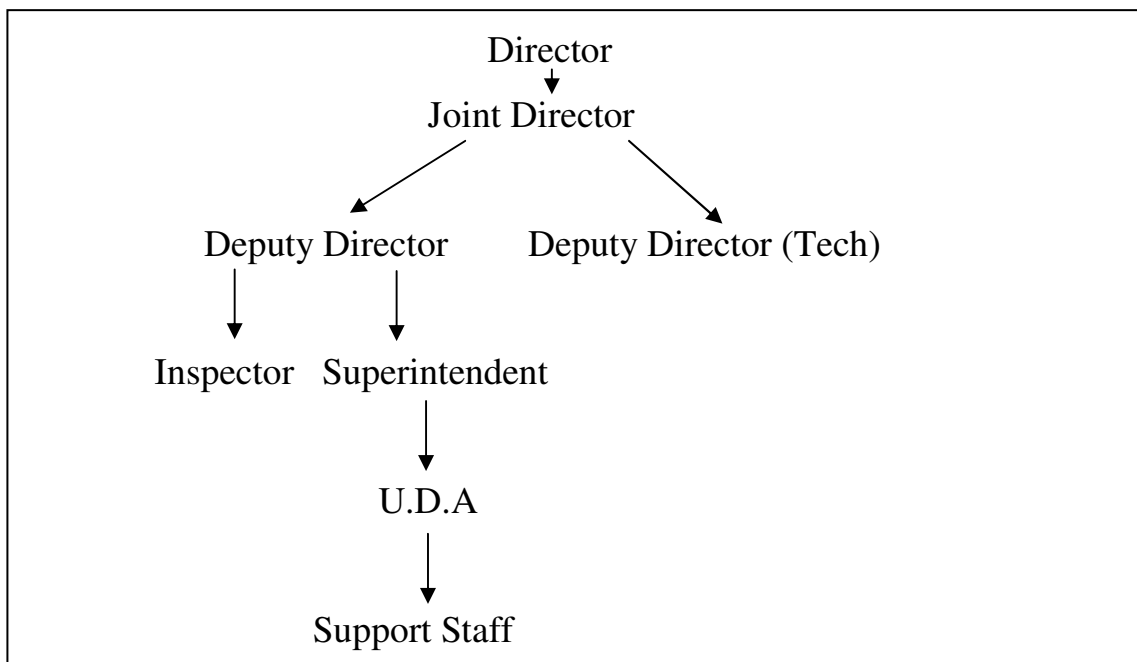


Central Training Institute (CTI): The CTI is under the administrative control of this Directorate. The Assam Finance Service Officers and other Government officials responsible for Finance and Accounts Administration are imparted training in this institute.

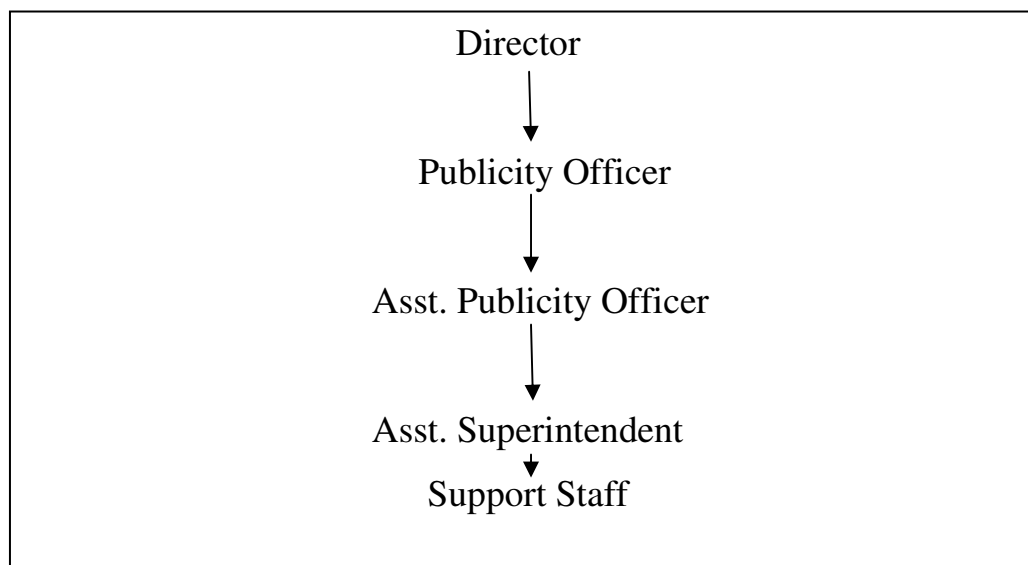
(2) **Directorate of Audit (Local Fund):** The Directorate of Audit (Local Fund) was established in 1919 and subsequently brought under the control of the Government in 1921. The Directorate is responsible for carrying out the Audits of Local Funds with the help of 16 Circle Offices and facilitating submission of Audit Reports of the Administrative Departments. Each of the 16 Circle Offices - based in Dibrugarh, Barpeta, Nagaon, Goalpara, Kokrajhar, Silchar, Mangaldoi, Diphu, Nalbari, Lakhimpur, Dhubri, Gauhati, Karimganj, Sivasagar, Tezpur and Jorhat - is headed by an Assistant Director with specific jurisdiction. The organization structure is as under:



- (3) **Directorate of Financial Inspections:** Set up in 1970, the Directorate of Financial Inspections was made permanent in 1984. The Directorate is responsible for carrying out simple inspections of the schemes implemented by the Heads of Departments and Subordinate Authorities involving expenditure from the Consolidated Fund of the State as per provisions of the Assam Financial Inspection of Departmental Sanctions and Implementation of Scheme Rules, 1982. The Organization Structure of the Directorate is as under:



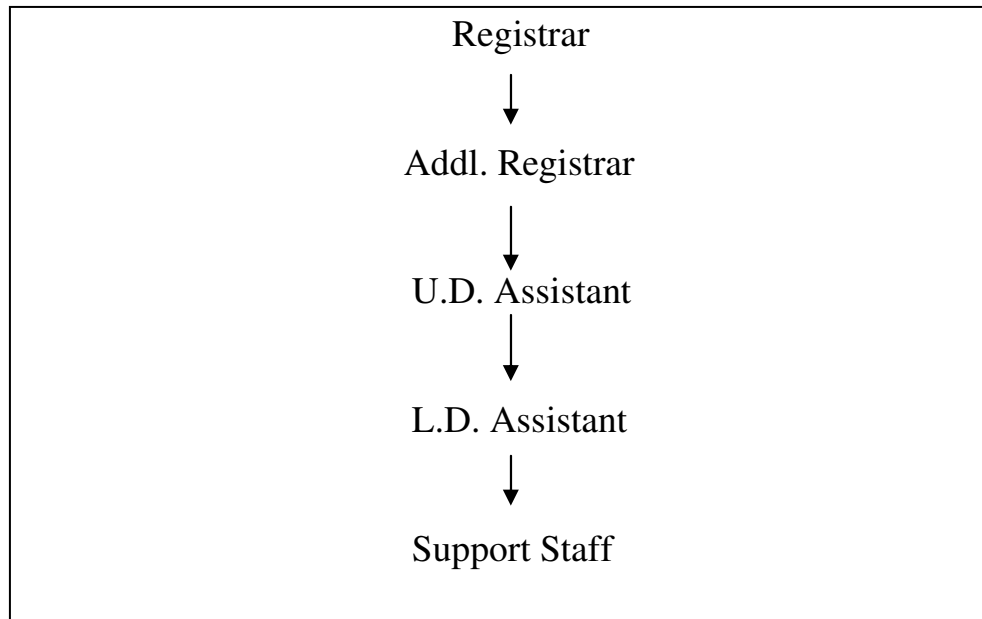
- (4) **Directorate of Small Savings**: The Directorate is responsible for promotion of small savings habit in the State. Publicity measures generally adopted by the Directorate include rural publicity campaigns at Block level; Agent's Training Programme at District level; Small Savings Advertisement through Television, Radio, Print Media etc. The Director is assisted by one Publicity Officer and other subordinate officers and Staff at the Headquarter level. The organizational Setup of Directorate of Small Savings is as under:



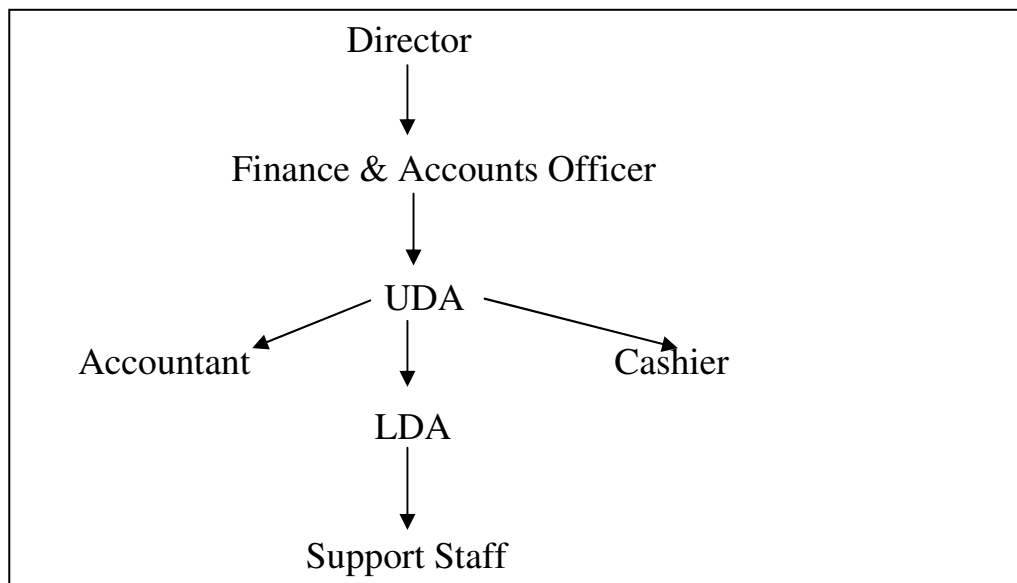
(5) **Registrar of Firms and Societies:** Till 15/6/1946, the works under Indian Partnership Act, 1932 were looked after by the Commissioner of Excise, Assam and the Assistant Commissioner, Jorhat Stock Companies, Assam, Shillong looked after the works under Societies Registration Act, XXI of 1860. The office of the Assistant Commissioner, Joint Stock Companies, Assam was converted to the Registrar of Firms and Societies, Assam on 16/6/1946. The Registrar is the registering authority of Firms under Indian Partnership Act, 1932 and Societies under Societies Registration Act, 1960. Besides registering Firms and Societies, the Registrar also has to renew the certificates of societies formed under Societies Registration Act and has to issue duplicate certificates/certified copies of certificates and documents etc. The Registrar also has to register the record of dissolving Firms under Indian Partnership Act, 1932 and change of partnership etc. Moreover, he has to provide information requested by different individuals and organizations for different purposes besides supplying information under RTI Act. The main functions are:

- i) To issue Registration Certificate under Societies Registration Act, XXI of 1860 and under Section 58 of the Indian Partnership Act 1932.
- ii) Scrutiny of applications / documents and other related matters for registration and miscellaneous registration of Societies/Firms.
- iii) Computerization of receipt of applications and Challan No.
- iv) Preparing the Annual List of Registered NGOs/Firms.

The Organization structure of Registrar of Firms and Societies is as under:



- 6) **Directorate of State Lotteries:** Consequent to withdrawal of the Assam State Lotteries Rules, 1994 by the State Government, the Assam State Lotteries were discontinued w.e.f. 10-02-1996. The Directorate is now defunct with most of its staff relocated to other Departments. Steps have been initiated for winding up the Directorate. The organization structure is as under:



(iv) Finance (Budget):

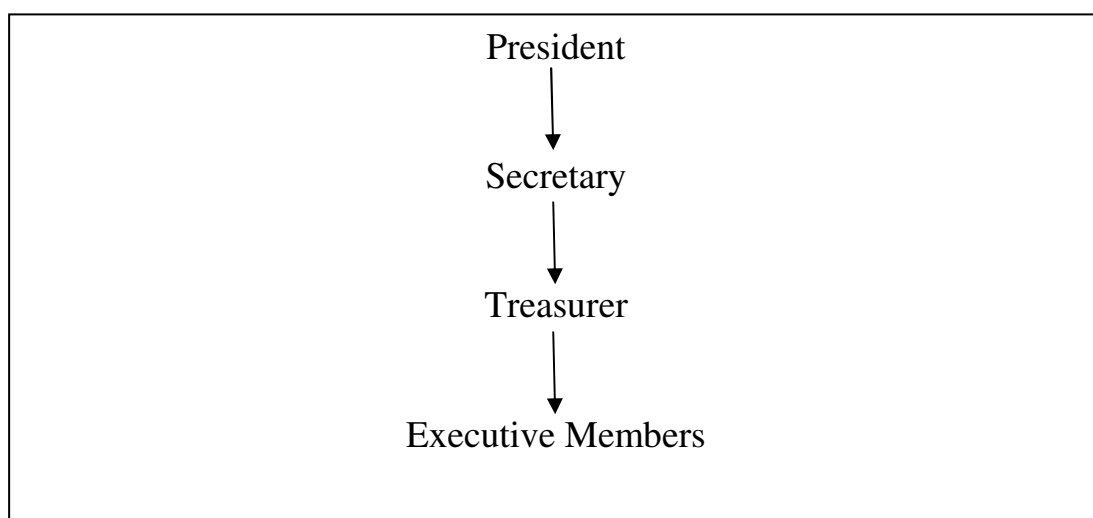
(a) The subject matters allotted to this branch are:

- (1) Matters relating to preparation and presentation of Budget, Appropriation Bill, Supplementary Demand, Supplementary Appropriation / preparation of Finance Minister's budget Speech, Communication of Budget.
- (2) Contingency Fund, Recommendation of sanction of advances from there and recoupment thereto.
- (3) Estimates, Debt Deposits and matters relating thereto, issue of budget errata.
- (4) Appropriation Accounts.
- (5) State Borrowings of the State Government and Government Guaranteed Institution.
- (6) Ways and Means Advances, Cash Management, overdraft from budget.
- (7) Matter relating to Treasuries (except Establishment matters).
- (8) Interest on Debt, Security Deposits.
- (9) Opening of Personnel Ledger Account.
- (10) Matter relating to accounting procedure, classification of expenditure.
- (11) Preparation of Performance Budget/outcome/Gender Budget.
- (12) Issue of FOC.
- (13) Administration of Public Debt.
- (14) Matter relating to SDRF, NSSF etc.
- (15) Regularization of Expenditure.
- (16) Implementation of Financial Emergency.
- (17) Monitoring of the budgetary position of the state Govt.

(b) This branch is responsible for administration/amendment of the following Acts/rules:

- (1) The Assam Budget Manual.
- (2) The Assam Treasury Rules and Subsidiary Orders.
- (3) The Assam Contingency Fund Act (as amended from time to time).
- (4) AFR / DF Rule.

(c) Assam Infrastructure Financing Authority (AIFA) is a society registered under the society registration Act, 1860. It is mainly responsible for funding major infrastructure projects in the State. The organization structure of AIFA for the year 2014-15 is as under:



(v) **Finance (Audit & Fund):**

The subject matters allotted to this branch are:

- (1) Matters relating to Travelling Allowance.
- (2) Matters relating to various advance made to the Government employees.
- (3) Matter relating to Telephone connection.
- (4) Matter relating to Audit, Special Audit.
- (5) Matter relating to defalcation, embezzlement and other irregularities in respect of Public Finances.

- (6) Matter relating to writing off, irrecoverable loans and other Government dues and remission of revenues.
- (7) Matter relating to Pre-Audit of arrear claims, permanent advances.
- (8) Matter relating to revision and interpretation of Contingency Manual.
- (9) Matter relating to A.C. drawal.

(vi) Finance (Economic Affairs):

(a) Finance (Economic Affairs) Department looks after the matters relating to estimating resources for Annual Plan, Central Finance Commission and State Finance Commission. The branch also looks into the issues relating to augmentation of revenue resources and growth of economy. The branch further deals with Institutional Loans, Loans given by Government, Externally Aided Projects, Receipts from Central Government etc. The subject matters allotted to this branch are:

- (1) Matter relating to resources for the plan.
- (2) Matter relating to the Central Finance Commission.
- (3) Matter relating to the State Finance Commission.
- (4) Matter relating to Plan pattern and Central Assistance pattern.
- (5) Claims of re-imbursement from Central Government by different Department.
- (6) Research on various aspects of taxes, expenditure resources and their effect on economy of the State.
- (7) Matter relating to Targets and Objectives set under FRBM Act.
- (8) Assam Financial Corporation Matters.
- (9) Matter relating to Externally Aided Projects, NEC Schemes, RIDF Schemes.
- (10) Borrowing and Repayments of Institutional Loans, Balance Confirmation and Reconciliation with NABARD and A.G

(Accounts), Government Guaranteed Loans, Loans given by State Government.

(11) Matter relating to receipt of share in central taxes, grant-in-aids from centre, debt servicing of loans, loans to State PSUs, receipts of state's own tax and non-tax revenue.

(b) This branch is responsible for administration/amendment of the Assam Fiscal Responsibility and Budget Management Act, 2005.

(c) The Assam Financial Corporation (AFC) is under the control of Finance (Economic Affairs) Department.

(i) Role and function of AFC :

Assam Financial Corporation is a joint State Financial Corporation of Assam, Meghalaya, Manipur and Tripura which was established in the year of 1954 under SFCs Act 1951 and operating in this North East Region for more than last four decades. As the premier Financial Institution (F.I.) in the North East Region, it has a substantial out reach at the grass root level compared to other Financial Institutions (FIs) and Banks. The sources of Capital and Operating Fund of AFC are Share Capital from Participating State Governments and Industrial Development Bank of India (IDBI) [now Small Industries Development Bank of India (SIDBI)], Borrowings by way of Refinance from SIDBI, Market Borrowings by way of Statutory Liquidity Ratio (SLR) Bonds, Ad-hoc Borrowings from RBI, Recovery of Loans and Advances. The main objective of the Corporation is Industrial development in the region by extending credit to Micro, Small and Medium enterprises both in service and manufacturing sector.

The organization structure of AFC is as under:

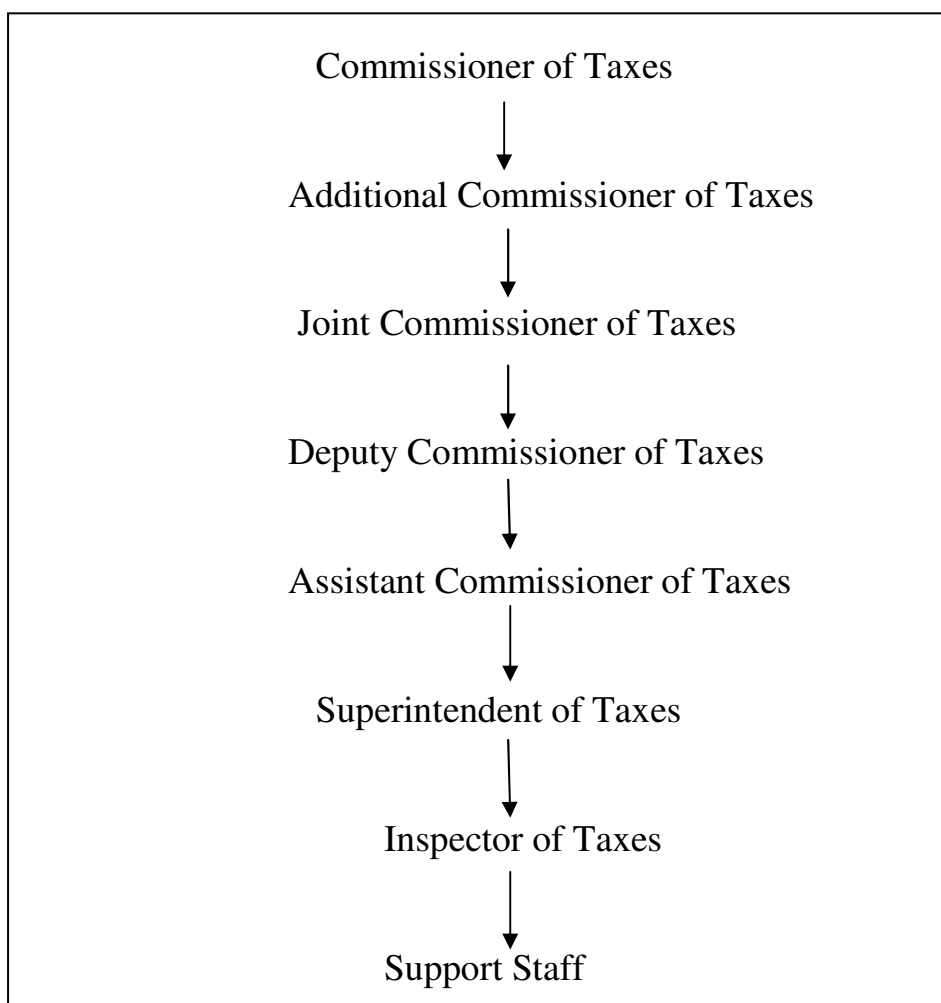
(vii) Finance (Taxation)

- (a) The Finance (Taxation) Department is responsible for the value Added Tax & other Taxes administration in the State. Finance (Taxation) functions as the administrative authority in all taxation matters.
- (b) The Commissionerate of Taxes is under the administrative control of Finance (Taxation) Department. It collects more than 80% of the state own Tax Revenue annually. The Commissionerate controls and monitors the entire administration of the Taxation Department, suggests and prepares draft laws for the Government for new Taxation measures and facilitates amendment of the provisions of different Taxation Acts. The Commissionerate is headed by the Commissioner of Taxes who is responsible for administering all taxation measures and ensuring general control and supervision of the Zonal and Unit Offices and the staff engaged in collection of taxes and to guard against evasion of taxes. The Commissioner is also authority of disposing of Revision petition under all the Taxation Acts and laws besides giving clarification under AVAT Act, 2003. He is assisted by Additional Commissioners of Taxes, Joint Commissioners of Taxes and Deputy Commissioners of Taxes, Assistant Commissioners of Taxes, Superintendents of Taxes, and Inspectors of Taxes both at the Head quarter and regional level.

The Commissionerate of Taxes has the following offices:

(i)	Head Office(Commissioner's Office) :	1
(ii)	Zonal Offices	: 10
(iii)	Appellate Offices	: 5
(iv)	Unit Offices	: 34
(v)	Recovery Offices	: 23
(vi)	Check Posts	: 10

The organization structure is as under:



(c) The branch is responsible for administration/amendment of following Acts/Rules:

1. The Assam Value Added Tax Act, 2003 (w.e.f. 1.5.2005).
2. The Central Sales Tax Act, 1956.
3. The Assam Entry Tax Act, 2008 (w.e.f. 1.6.2008).
4. The Assam Professions, Trades, Callings and Employments Taxation Act, 1947.
5. The Assam Tax on Luxuries (Hotels and Lodgings Houses) Act, 1989.
6. The Assam Amusement and Betting Taxation Act, 1939.
7. The Assam Electricity Duty Act, 1964.

8. The Assam Taxation (On Specified Land) Act, 1990.
9. The Assam Agricultural Income Tax Act, 1939.
10. The Assam Health Infrastructure Development Fund Act, 2009.

(viii) Finance (Pay Research Unit):

The subject matter allotted to this branch are:

- (1) Matters relating to constitution/function of State Pay Commission.
- (2) Constitution of Pay Anomaly Committee etc.
- (3) Matters relating to Interpretation of Assam Service (ROP) Rules.
- (4) Matters relating to pay scale and other benefits of subordinate Judiciary (Shetty Commission).
- (5) Examination/Scrutiny of Pay Anomaly.
- (6) Formulation of pay structures of different public sector undertakings.
- (7) Grant of Hazardous allowance.
- (8) Special Pay, University Grants Commission (UGCS)/All India Council for Technical Education (AICTE) Pay Scales.
- (9) Grant of Advance Increments.

(ix) Finance (Staff Inspection Unit):

The subject matter allotted to this branch are:

- (1) Rationalization of recruitment of Staffs in various State Government Offices.
- (2) Approval for filling up any vacant post in State Government Offices which is otherwise not delegated to the Administrative departments/Sixth Schedule Councils.
- (3) Approval for creation of new post / up-gradation of existing posts / abolition of any existing vacant post in Government Offices.

(x) Finance (Institutional Finance):

The Finance (Institutional Finance) Department was conceived and given shape for bringing in social control over banks after nationalization

of 14 major commercial banks of the country. The main objective is to channelize bank credit to various sectors of the economy to accelerate the economic growth of the people of the State in accordance with socio-economic policies of the nation. The Institutional Finance Department is the key office of the State Government for coordination with the banks and other financial institutions for securing their desired services in the development and welfare of the people of the State. The branch mainly deals with the matters relating to banking and commerce including company affairs and public undertakings having Government participation. The subject matter allotted to this branch are:

- (1) Coordination with the Reserve Bank of India, National Bank for Agriculture and Rural Development (NABARD) and State Level Bankers' Committee (SLBC) on different banking credit related matters/schemes.
- (2) Matters relating to Scheduled Commercial Banks, Regional Rural Banks (RRBs) and Cooperative Banks etc.
- (3) Matters relating to Share Capital contribution to Rural Rural Banks and expansion of bank branch network etc.
- (4) Matters relating to Kisan Credit Cards (KCC), Crop Loan, Electronic Benefit Transfer of funds to beneficiaries, bakijai collection etc.
- (5) Matters relating to District Level Review Committee, State Level Coordination and Review Committee, District Consultative Committee, Empowered Committee for RRBs etc.
- (6) Matters relating to Non-banking Financial Companies, Chit Funds etc.
- (7) Director, Institutional Finance has been notified as the 'Nodal Officer' for Finance Department to coordinate with various agencies on the regulation of Non-Banking Financial Companies (NBFCs) and deposit acceptance activities of Unincorporated bodies (UIBs) etc.

CHAPTER - II

New Initiatives & some major achievements

2.1 Fiscal Parameters

- 2.1.1 The Gross State Domestic Product of Assam as per advance estimate is Rs.92432 crore (at constant price) and Rs.183798 crore (at current price) during 2014-15 as against Rs.86862 crore (at constant price) and Rs.159460 crore (at current price) during 2013-14 Quick estimate.
- 2.1.2 The per capita income had registered a growth rate of 2.46 percent at constant prices and 11.79 percent at current prices in 2014-15 over the previous years.
- 2.1.3 The Fiscal Deficit as percentage of GSDP was 2.95% during 2014-15(pre-actual), which was well within the prescribed limit of AFRBM Act., i.e 3%.
- 2.1.4 The debt position of Assam has also shown considerable improvement since 2006-07.The debt-GSDP ratio has come down from 30.83% in 2005-06 to 16.88% in 2013-14 and 17.03% in 2014-15 (Pre-actual). The debt-GSDP ratio during 2013-14 and 2014-15 (pre-actual) were well within the prescribed limit of AFRBM Act. (below 28.4% and 28.5% respectively). Similarly, the ratio of interest payment to total revenue receipt has declined from 18.62% in 2003-04 to 6.82% in 2013-14 and 6.11% during 2014-15 (pre-actual).

2.2 Institutional Finance:

- 2.2.1 The regular meetings of State Level Banker's Committee (SLBC) were held under the Chairmanship of Chief Secretary. Various Bank Parameters registered a considerable growth during 2014-15 in Assam. The position on March, 2015 is as below:

No. of Banks	35
No. of Bank Branch	2147
Population per bank branch	14531
No. of ATMs	2575
Credit-Deposit Ratio	42.79%
Agricultural Advances(under ACP)	Rs.2493 cr
Crop Loans	Rs.1600 cr
Priority Sector Advances (performance under ACP)	Rs.6128 cr
Other priority sector(Services)	Rs.2004 cr
MSE Sector(Industries)	Rs.1631 cr
Kisan Credit Cards(KCC) issued during the F.Y	281889
Total No. of KCC issued since inception	1809898

2.2.2 The Govt. of Assam's 2% interest Subvention scheme on crop loan to farmers has been initiated in 2006-07 which has been enhanced to 3% from the Financial Year 2009-10 and the limit for interest subvention has been enhanced from Rs.20,000/- to Rs.35,000/- from the year 2011-12. Till date a total of Rs.21.57 crore has been released by the Govt. of Assam under the scheme.

2.2.3 In order to protect the interest of the thousands of credulous depositors who have been duped by a number of financial entities, "The Assam Protection of Interests of Depositors (in Financial Establishments) Act, 2000" as amended from time to time was further amended with the aim of providing more clarity to the existing legal provisions and to facilitate effective and smooth implementation of the provisions of the principal Act of 2000.

2.2.4 The regular meetings of State Level Co-ordination Committee (SLCC) was held under the Chairmanship of Chief Secretary for better monitoring of the activities of Non-Banking Financial Companies (NBFCs) & Unincorporated bodies (UIBs).

2.2.5 SDO(Civil), SDO(Sadar) and one ADC in the District Head Quarter in every district has been empowered under Sec 45T of the RBI, Act, 1934 to apply before the competent Court for issue of search warrant for acts in violation of Sec 45S of the RBI Act, 1934.

2.3. Establishment Matters:

2.3.1.Fixed pay of Casual Employees and Consolidated pay of Bungalow peons have been enhanced by Notification No.FEG.54/2008/79 dated 19/01/2015.

2.3.2 The ceiling of Maternity Leave is enhanced from 135 days to 180 days by Notification No.FEG.11/2013/53 dated 07/01/2015.

2.3.3 The approval for filling up of sanctioned vacant posts and creation of new posts have been shown as below (upto 31.03.2015)

(a) Number of vacant sanctioned posts approved for filling up :

Year	No. of Posts approved for filling up
2005-06 (from 1 st July, 2005)	4084
2006-07	14161
2007-08	14881
2008-09	4503
2009-10	7304
2010-11	19526
2011-12	5540
2012-13	12458
2013-14	4164
2014-15	8229
Total	94850

(b) Number of posts cleared for creation:

Year	No. of Posts concurred for creation by Finance (SIU) Department
2005-06	30961 (Personal Posts created for regularization of MR/MC employees)
2006-07	11315 (10357 provincialisation of College Teachers + 958 posts)
2007-08	5118
2008-09	12637
2009-10	2456
2010-11	2662
2011-12	1820
2012-13	27778
2013-14	22759
2014-15	6594
Total	124100

2.3.4 The Government of Assam has been implementing the NPS (New Pension Scheme) in 2010 which is now fully operational online with the support of NSDL web based architecture. Till this year, total number of subscriber having PRAN and PPAN are 132406 and 109170 numbers respectively. Total fund transferred till the end of 2014-15 is Rs.1079.04 core.

2.4 Resource Mobilisation:

2.4.1 The e-commerce has been brought under the tax net @ 4% w.e.f. 2/9/2014 under the Assam Entry Tax, 2008.

2.4.2 The Entry Tax has been made leviable on entry of goods as specified in the schedule of the Act into a local area from any place outside the country for consumption, use or sale therein w.e.f .06-02-2015.

2.4.3 The rate of payment of Professional Tax under different slabs of the Act have been rationalised enhancing the exemption limit from Rs.3500/- per month to Rs10000/- per month w.e.f.15-10-2014 in case of salary and wages. Moreover, the exemption limit has been enhanced from Rs.9000/- per month to Rs.10,000/- per month w.e.f. 15-10-2014.

2.4.4 Facility of online payment of tax by the dealers has been introduced. Now tax payers can make online payment through 6 banks namely State bank of India, IDBI, Union Bank of India, HDFC Bank, United Bank of India and ICICI banks.

2.4.5 In order to promote small savings schemes of the Governments among the masses, the Directorate of Small Savings launched vigorous small savings campaign throughout the State during 2014-15. The agents' training programmes as well as Rural Savings Campaigns were conducted throughout the State. The Gross Small Saving collection during 2014-15 stood at Rs.4388.96 crore. The Net Small Savings collection was booked at Rs.750.70 crore during 2014-15 which is Rs.43.66 crore higher than the earlier year.

2.5 Governance Initiatives:

2.5.1 The Finance Department website www.assam.gov.in was upgraded and made more user friendly. The information is being updated on real time basis.

2.5.2 A Legal cum Legislative Affairs Cell has been constituted for smooth and easy maintenance of all the Court Cases/Assembly matters pertaining to the Finance Department.

2.5.3 The department implemented following IT project during last quarter of 2014-15.

(a) Aarthika

(b) e-budget

2.5.4 A 20 digit budget classification code for expenditure and receipt has been introduced to streamline and structure the budget up to the sub details head, to allocate budget to the drawing and disbursing officer as per 20 digit code and to monitor the day to day expenditure as per 20 digit code.

2.5.5 The implementation of CTMIS (Comprehensive Treasury Management Information System) and PFMS (Public Financial Management System) made functioning of Treasuries and Commissioners of Taxes transparent, efficient & effective.

2.5.6 The procedure of registration of Firms and Societies has been streamlined by disposing applications strictly on first-come-first-serve basis leaving little scope for public complaints. Strict observance of Government approved check lists for registration of Firms and Societies has been made mandatory.

2.6 Externally Aided Projects:

Prior to 2003-04 flow of funds to Assam compared to other states under Externally Aided Projects (EAPs) was minimal. However, after 2003-04 flow of funds to the states through various EAPs has been increasing substantially. The list of ongoing EAPs during 2014-15 is as under:

(Rs. in Crore)

Sl. No	Name of the Projects	Amount
1	Assam Power Sector Enhancement Investment program	1347.44
2	Assam Integrated Flood and River Bank Erosion Risk Management Investment Programme.	960.00
3	Rural Water Supply & Sanitation Project- Low income states	1474.03
4	North Eastern States Roads Investment Programme (NESRIP)	489.23
5	Assam State Road Project	2560.00
6	Assam Urban Infrastructure & Investment Programme	390.40
7	Guwahati Water Supply Project	1973.56
8	Guwahati Sewerage Project	1178.75
9	Assam Project on Forest & Biodiversity Conservation (APFBC)	366.00
10	Capacity Building for Forest Management & Training of Personnel	11.10

The World Bank funded Assam Agriculture Competitiveness Project (AACP), Assam Agriculture Competitiveness Project- Additional Financing and Scaling up of Assam PWRD Computerization Project have been completed on 31.03.2015. The successful implementation of these project has been highly acclaimed by Govt. of India and World Bank. Moreover, the following EAPs are going to be implemented soon:

(a) Assam Public Financial Management Strengthening Project.

(b) Assam Inland Water Transport Project.

These EAPs have made noticeable impact in the development of the State, particularly in sectors like Agriculture, Road, Connectivity, Forest, Fisheries, Power, Flood & River Erosion Management, Water Supply etc.

2.7 Schemes under Rural Infrastructure Development Fund (RIDF) of NABARD:

2.7.1 The State Government have been laying tremendous emphasis on rural connectivity and on strengthening the assets in rural areas for acceleration of growth and employment. In order to boost the investment in this area, State Government has proactively taking up with NABARD to utilize maximum amount of fund under RIDF within the allocated funds. So far, loan assistance of Rs.3796 crore covering 2840 projects has been sanctioned by NABARD under RIDF.

2.7.2 Realizing that Rural infrastructure is to be broadbased to agriculture and allied sectors, the State Government has diversified the projects to include Irrigation, Flood Protection, Soil Conservation, Beel Fisheries, Marketing Infrastructure (Vegetable processing), Rural Godowns, Animal Husbandry–

Veterinary Hospitals & Sub-Centres, Cattle Feed Plant, Modern Abattoirs, Sericulture, Small Hydel Power project, etc.

2.8 Infrastructure Improvements:

The new treasury buildings constructed at 6 sites i.e. Treasury offices of Sonitpur, Pathsala, Sonari, Naharkatia, Sarupathar and Dhakuakhana were made functional during the financial year 2014-15.

CHAPTER- III

Man Power Resources of Finance Department

3.1 Man power of the Deptt: Man Power Resources in Finance Department (Secretariat Level) as on 31/3/2015 are as under:

	<u>Designation</u>	<u>No. of Post(s)</u>
(i)	Principal Secretary	- 1
(ii)	Commissioner & Secretary	- 1
(iii)	Secretary	- 2
(iv)	Joint Secretary	- 2
(v)	Consultant	- 4
(vi)	OSD	- 1
(vii)	Director	- 4
(viii)	Deputy Secretary	- 9
(ix)	Joint Director	- 4
(x)	Under Secretary	- 9
(xi)	Senior Research Officer	- 3
(xii)	Research Officer	- 5
(xiii)	Deputy Director	- 3
(xiv)	Asstt. Research Officer	- 1
(xv)	Superintendent	- 16
(xvi)	RA	- 3
(xvii)	Sr.A.A.	- 40
(xviii)	Jr.A.A	- 41
(xix)	Sr. Grade Computer Operator	- 2
(xx)	Computer Operator/Typist	- 14
(xxi)	Sr.Computer Data Processor	- 3
(xxii)	Others staff	- 38

3.2 The manpower resources in various branches of Finance Department as on 31/03/2015 are as under:

Sl No.	Branch	Man in position
1	Budget	41
2	Economic Affairs	23
3	Institutional Finance	9
4	Pay Research Unit (PRU)	11
5	Estt. A	14
6	Estt. B	20
7	EC-I	15
8	EC-II	18
9	EC-III	14
10	Taxation	16
11	Audit & Fund (A&F)	13
12	Staff Inspection Unit (SIU)	10

3.3 The Manpower Resources in the Subordinate/Directorate Offices as on 31/3/2015 are as under:

Sl. No.	Name of Directorate/ Commissionerate	Man in position
1	Directorate of Accounts & Treasuries(including CTI)	40
2	Directorate of Audit (Local Fund)	548
3	Directorate of Financial Inspections	27
4	Directorate of Small Savings	12
5	Registrar of Firms and Societies	8
6	Directorate of State Lotteries	3
7	Assam Financial Corporation	147
8	Commissionerate of Taxes	1479

3.4 The officers in Finance Department in the rank of Under Secretary and above as on 31/3/2015 are as under:

Sl No.	Name	Designation
1	Shri S.K. Khare, IAS	Principal Secretary
2	Dr. Ravi Kota, IAS	Commissioner & Secretary
3	Shri Imdadul Haque, IAS	Secretary
4	Shri Simanta Thakuria, IAS	Secretary
5	Smti R. Begum	Joint Secretary
6	Shri M. Baishya	Joint Secretary
7	Shri H. K. Dewri	Director (EA)
8	Smti Eva Deka	Director (IF)
9	Sri Siba Prasad Sarmah	Director (Bt)
10	Sri N. N. Borah	Director, e-Governance
11	Sri R. K. Buzarbarua	Consultant (Bt)
12	Sri A. H. Mazumdar	Consultant (EC-I)
13	Sri K. C. Gayan	Consultant (SIU)
14	Sri S. Deka	Consultant (PRU)
15	Sri Rakesh Agarwala	OSD (Taxation)
16	Smti Malavika Choudhury,	Deputy Secretary (Estt -A)
17	Shri Ghana Kanta Pegu	Deputy Secretary (EC-III)
18	Sri Gautam Talukdar	Deputy Secretary (EC-II), (Estt-B)
19	Sri Arabinda Barman	Deputy Secretary (IF)
20	Shri S.N. Sarma	Deputy Secretary (Taxation)
21	Smti. K. Sinha	Deputy Secretary (A & F)
22	Sri Dinesh Ch Das	Deputy Secretary (IF), (Taxation)
23	Sri Abhijit Baruah	Deputy Secretary (BT)
24	Sri Gunin Sarma	Deputy Secretary (SIU)
25	Shri Keshab Sarma	Joint Director (BT)
26	Smt Ira Devi	Joint Director (EA)
27	Shri Prasanta Phukan	Joint Director (EA)
28	Shri M.L. Sarkar	Joint Director (EA)
29	Shri Babul Sharma	Under Secretary (PRU)
30	Sri Bharat Thakuria	Under Secretary (SIU)
31	Sri Kamal Ch. Kalita	Under Secretary (EC-III)
32	Smti R. Barbaruah	Under Secretary (A & F)
33	Shri D. Malakar	Under Secretary (BT)
34	Sri B. C. Basumatary	Under Secretary (EC-I)
35	Sri A. Sharma	Under Secretary (EC-II)
36	Sri Sudarshan Sarma	Under Secretary (BT)
37	Smti B. R. Deuri	Under Secretary (Estt.B)

38	Smti Debleena Sengupta (Das)	Sr. Research Officer (EA)
39	Sri Bipul Kumar Sharma	Sr. Research Officer (EA)
40	Sri Manjit Kumar Das	Sr. Research Officer (EA)

3.5 The official websites/emails of the department and the subordinate directorates/offices are as under:

Sl. No.	Name	Website	Emails
1	Finance Department	http://www.assam.gov.in/ http://sfcassam.nic.in/	sfc-asm@nic.in
2	Directorate of Accounts & Treasuries (including CTI)	www.treasuryassam.in	director_treasury@rediffmail.com assam_treasury@rediffmail.com director_treasury@tluit.datassam.com
3	Directorate of Audit (Local Fund)		dauditassam@gmail.com
4	Directorate of Financial Inspections		dirfinins@yahoo.com
5	Directorate of Small Savings		Smallsavingassam120@gmail.com
6	Registrar of Firms and Societies	www.assamgovt.in	rfs062014@gmail.com
7	Directorate of State Lotteries	www.assamgovt.in	dslclassam15052014@gmail.com
8	Assam Financial Corporation	www.afconline.gov.in	afcghy@gmail.com afc_ho@yahoo.com
9	Commissionerate of Taxes	www.tax.assam.gov.in	assam.ctoffice@gmail.com

CHAPTER- IV

Appellate Authorities in the Finance Department

[Under the Right to Information (RTI) Act, 2005]

- | | |
|------------------------|---|
| 1. Appellate Authority | : Md. I. Haque, IAS.
Secretary, Finance Department. |
| 2. S.P.I.O | : Shri M. Baishya, Joint Secretary
Finance(EC-III) Department |
| 3. A.S.P.I.O | : Shri Keshab Sharma
Joint Director
Finance (Budget) Department |

S.P.I.O - State Public Information Officer

A.S.P.I.O - Assistant State Public Information Officer

Annexure

Budget 2014-15 at a glance

(Rupees in crore)

	Items	Actuals	Budget	Revised	Actuals	Budget	Pre-
		2012-13	Estimates	Estimates		Estimates	Actual
			2013-14	2013-14	2013-14	2014-15	2014-15
A.	Receipts						
I.	Consolidated Fund						
	Revenue Account	30690.98	41284.32	4153.33	32212.79	52696.81	38181.49
	Capital Account	1395.78	4550.23	1149.38	1202.14	4614.59	6155.59
	Total	32086.76	45834.55	5302.71	33414.93	57311.40	44337.08
II.	Contingency Fund Account		50.00	50.00		50.00	
III.	Public Account	147660.39	255295.57	255295.57	153138.49	281161.01	147533.56
	Total (I+II+III)	179747.15	301180.12	260648.28	186553.42	338522.41	191870.64
B.	Expenditure						
I.	Consolidated Fund						
	Revenue Account	29136.92	38183.80	41227.90	31989.89	48631.31	39078.17
	Capital Account	4610.72	10369.83	11662.93	5188.50	9473.24	7733.21
	Total	33747.64	48553.63	52890.83	37178.39	58104.55	46811.38
II.	Contingency Fund Account						
			50.00	50.00		50.00	
III.	Public Account	146998.27	253398.39	253398.39	149091.77	329958.56	145007.22
	Total (I+II+III)	180745.91	302002.02	306339.22	186270.16	388113.11	191818.60
C.	Transactions during the year						
	Surplus (+)				283.26		52.04
	Deficit (-)	-998.76	-821.90	-45690.94		-49590.70	
D.	Opening Balance						
	Surplus (+)						
	Deficit (-)	-989.13	-530.67	-1987.89	-1987.89	-1704.63	-1704.63
E.	Closing Balance						
	Surplus (+)						
	Deficit (-)	-1987.89	-1352.57	-47678.83	-1704.63	-51295.33	-1652.59
