



# Appendices



## Appendix 1.1: State Profile

(Reference: Paragraph 1.1)

| General Data      |   |                                 |       |                           |       |                           |        |
|-------------------|---|---------------------------------|-------|---------------------------|-------|---------------------------|--------|
| Sl. No.           | Particulars   | Unit                            |       | Assam                     |       |                           |        |
| 1.                | Area  | In sq. kms                      |       | 78,438                    |       |                           |        |
| 2.                | Population  | In Crore                        |       | 3.12                      |       |                           |        |
| 3.                | Density of Population ( <b>All India Average:382</b> )                                  | Per sq km                       |       | 398                       |       |                           |        |
| 4.                | Literacy ( <b>All India Average:73.0</b> )  | Per cent                        |       | 72.2                      |       |                           |        |
| 5.                | Gross State Domestic Product (GSDP) 2022-23 at current prices                           | In crore                        |       | 4,93,166.60 (A.E)         |       |                           |        |
| 6.                | Per capita NSDP of the State, 2022-23   | In ₹                            |       | 1,18,504                  |       |                           |        |
| 7.                | Population Below Poverty Line (BPL) 2011-12 ( <b>All India Average:21.92 per cent</b> ) | Per cent                        |       | 31.98                     |       |                           |        |
| 8.                | Infant mortality ( <b>All India Average = 30 per 1000 live births</b> ) (2019)          | Per 1000 live births            |       | 40                        |       |                           |        |
| 9.                | Life Expectancy at birth (in 2014-18) ( <b>All India Average: 69.4</b> )                | In years                        |       | 66.9                      |       |                           |        |
| B. Financial Data |   |                                 |       |                           |       |                           |        |
|                   | Particulars   | Compound Annual Growth Rate (%) |       |                           |       |                           |        |
|                   |   | CAGR (2013-14 to 2021-22)       |       | CAGR (2017-18 to 2021-22) |       | Growth 2021-22 to 2022-23 |        |
|                   |   | NE&HS*                          | Assam | NE&HS*                    | Assam | NE&HS*                    | Assam  |
| a.                | Revenue Receipts  | 11.28                           | 12.01 | 8.65                      | 10.19 | 10.93                     | 12.44  |
| b.                | Own Tax Revenue   | 9.73                            | 10.18 | 9.93                      | 10.26 | 17.39                     | 25.44  |
| c.                | Non-tax Revenue   | 5.70                            | 3.56  | 1.16                      | -3.17 | 32.79                     | 60.94  |
| d.                | Total Expenditure   | 11.54                           | 14.01 | 9.39                      | 12.80 | 13.10                     | 16.71  |
| e.                | Capital Expenditure   | 14.23                           | 25.90 | 8.80                      | 27.18 | 1.13                      | -20.51 |
| f.                | Revenue Expenditure on Education  | 9.72                            | 8.43  | 5.90                      | 6.30  | 11.59                     | 7.33   |
| g.                | Revenue Expenditure on Health & Family Welfare  | 15.95                           | 16.98 | 12.00                     | 11.64 | 9.15                      | -3.64  |
| h.                | Revenue Expenditure on Salary and Wages   | 8.86                            | 8.04  | 5.39                      | 3.01  | 9.81                      | 8.48   |
| i.                | Revenue Expenditure on Pension  | 16.87                           | 25.21 | 13.96                     | 20.07 | 10.74                     | -4.74  |

\*NE&HS: 11 North Eastern & Himalayan States.

Sources: i) Census, 2011 for Sl. No. 1 to 4;

ii) Directorate of Economics & Statistics, Assam for Sl. No. 5 and 6;

iii) Statistical Handbook, 2020 for Sl No. 7;

iv) SRS Bulletin (October 2021) for Sl. No.8;

v) Economic Survey (2020-21) for Sl. No.9

**Appendix 1.2: Time Series Data on  
State Government Finances  
(Reference: Paragraph 1.1)**

(₹ in crore)

| Indicators   | 2018-19              | 2019-20              | 2020-21              | 2021-22              | 2022-23                |
|--|----------------------|----------------------|----------------------|----------------------|------------------------|
| <b>Part A: Receipts</b>  |                      |                      |                      |                      |                        |
| <b>1. Revenue Receipts (i + ii + iii)</b>                      | 63,479.16<br>(84.37) | 64,495.08<br>(80.73) | 64,902.19<br>(78.34) | 79,815.19<br>(80.15) | 89,742.30<br>(76.04)   |
| (i) Tax Revenue (a + b)  | 41,140.70<br>(64.81) | 38,250.13<br>(59.31) | 35,762.93<br>(55.10) | 47,683.65<br>(59.74) | 54,196.28<br>(60.39)   |
| (a) Own Tax Revenue  | 15,924.85<br>(25.09) | 16,528.69<br>(25.63) | 17,133.61<br>(26.40) | 19,533.10<br>(40.96) | 24,502.02<br>(45.21)   |
| State Goods and Services Tax (SGST)                            | 8,393.04<br>(52.70)  | 8,755.30<br>(52.97)  | 8,549.02<br>(49.90)  | 10,579.56<br>(54.16) | 12,564.45<br>(51.28)   |
| Taxes on Agricultural Income                                   | 7.85<br>(0.05)       | 6.87<br>(0.04)       | (-)38.00<br>(-0.22)  | -0.62<br>(0.00)      | 1.67<br>(0.01)         |
| Taxes on Sales, Trade, etc.                                    | 4,698.74<br>(29.51)  | 4,480.96<br>(27.11)  | 5,070.97<br>(29.60)  | 4,866.68<br>(24.92)  | 6,748.61<br>(27.54)    |
| Taxes and duties on electricity                                | 72.75<br>(0.46)      | 194.57<br>(1.18)     | 197.59<br>(1.15)     | 337.91<br>(1.73)     | 87.81<br>(0.36)        |
| State Excise   | 1,399.84<br>(8.79)   | 1,650.03<br>(9.98)   | 2,039.94<br>(11.91)  | 1,939.07<br>(9.93)   | 2,525.57<br>(10.31)    |
| Taxes on Vehicles  | 765.01<br>(4.80)     | 815.82<br>(4.94)     | 723.98<br>(4.23)     | 978.21<br>(5.01)     | 1,348.41<br>(5.50)     |
| Stamps and Registration fees                                   | 240.72<br>(1.51)     | 292.65<br>(1.77)     | 280.75<br>(1.64)     | 439.46<br>(2.25)     | 851.51<br>(3.48)       |
| Land Revenue   | 163.22<br>(1.02)     | 94.16<br>(0.57)      | 116.81<br>(0.68)     | 185.02<br>(0.95)     | 158.50<br>(0.65)       |
| Other Taxes  | 183.68<br>(1.15)     | 238.33<br>(1.44)     | 192.55<br>(1.12)     | 207.81<br>(1.06)     | 215.49<br>(0.88)       |
| (b) State's share in Union taxes and duties                    | 25,215.85<br>(39.72) | 21,721.44<br>(33.68) | 18,629.32<br>(28.70) | 28,150.55<br>(59.04) | 29,694.26<br>(54.79)   |
| (ii) Non-Tax Revenue   | 8,221.29<br>(12.95)  | 5,539.34<br>(8.59)   | 2,899.61<br>(4.47)   | 3,579.75<br>(4.49)   | 5,761.31<br>(6.42)     |
| (iii) Grants in Aid from GoI                                   | 14,117.17<br>(22.24) | 20,705.61<br>(32.10) | 26,239.65<br>(40.43) | 28,551.79<br>(35.77) | 29,784.71<br>(33.19)   |
| <b>2. Miscellaneous Capital Receipts</b>                       | --                   | --                   | --                   | --                   | --                     |
| <b>3. Recovery of Loans and Advances</b>                       | 2.93<br>(0.00)       | 7.98<br>(0.01)       | 2.56<br>(0.00)       | 3,099.49<br>(3.74)   | 5.07<br>(0.01)         |
| <b>4. Total revenue and Non debt capital receipts (1+2+3)</b>  | 63,482.09            | 64,503.06            | 64,904.75            | 82,914.68            | 89,747.37              |
| <b>5. Public Debt Receipts</b>                                 | 11,754.65<br>(15.62) | 14,249.63<br>(17.84) | 17,940.18<br>(21.66) | 16,670.15<br>(16.74) | 28,270.02<br>(23.95)   |
| Internal Debt (excluding Ways and Means Advance and Overdraft) | 11,665.49            | 14,143.29            | 16,382.36            | 14,138.94            | 19,225.76              |
| Transactions under Ways and Means Advance and Overdraft        | Nil                  | Nil                  | Nil                  | Nil                  | 4,608.64               |
| Loans and Advances from GoI                                    | 89.16                | 106.34               | 1,557.82             | 2,531.21             | 4,435.62               |
| <b>6. Total receipts in the Consolidated Fund (4+5)</b>        | 75,236.74            | 78,752.69            | 82,844.93            | 99,584.83            | 1,18,017.39            |
| <b>7. Contingency Fund Receipts</b>                            | --                   | 100.00               | --                   | --                   | 1,800.00               |
| <b>8. Public Account Receipts^</b>                             | 1,63,406.39          | 1,74,896.85          | 1,49,056.68          | 1,77,344.64          | 1,19,146.12            |
| <b>9. Total receipts of the State (6+7+8)</b>                  | 2,38,643.13          | 2,53,749.54          | 2,31,901.61          | 2,76,929.47          | 2,38,963.51            |
| <b>Part B: Expenditure</b>                                     |                      |                      |                      |                      |                        |
| <b>10. Revenue Expenditure</b>                                 | 56,899.00<br>(83.35) | 65,817.28<br>(82.87) | 64,519.59<br>(83.78) | 82,547.96<br>(80.32) | 1,01,814.65<br>(84.88) |

| Indicators  | 2018-19            | 2019-20             | 2020-21             | 2021-22             | 2022-23             |
|---|--------------------|---------------------|---------------------|---------------------|---------------------|
| General Services (including interest payments)                  | 21,058.65          | 22,350.35           | 22,892.34           | 36,368.53           | 34,483.17           |
| Social Services   | 25,334.44          | 29,060.76           | 29,014.03           | 33,182.34           | 51,903.99           |
| Economic Services   | 10,232.02          | 14,039.94           | 12,236.27           | 12,690.96           | 14,911.26           |
| Grants-in-Aid and Contributions                                 | 273.89             | 366.23              | 376.95              | 306.13              | 516.23              |
| <b>11. Capital Expenditure</b>                                  | <b>11,034.08</b>   | <b>13,185.42</b>    | <b>12,399.39</b>    | <b>20,125.83</b>    | <b>15,997.71</b>    |
|   | <b>(16.16)</b>     | <b>(16.72)</b>      | <b>(16.10)</b>      | <b>(19.58)</b>      | <b>(13.34)</b>      |
| General Services  | 464.28             | 506.74              | 518.45              | 862.79              | 1,921.50            |
| Social Services   | 2,164.07           | 1,683.64            | 2,354.34            | 3,000.52            | 2,638.13            |
| Economic Services   | 8,405.73           | 10,995.04           | 9,526.60            | 16,262.52           | 11,438.08           |
| <b>12. Disbursement of Loans Advances</b>                       | <b>328.07</b>      | <b>316.16</b>       | <b>87.80</b>        | <b>104.01</b>       | <b>339.84</b>       |
|   | <b>(0.48)</b>      | <b>(0.39)</b>       | <b>(0.11)</b>       | <b>(0.10)</b>       | <b>(0.28)</b>       |
| <i>Social Services</i>  | <i>2.54</i>        | <i>2.71</i>         | <i>0.00</i>         | <i>0.10</i>         | <i>0.00</i>         |
| <i>Economic Services</i>  | <i>254.32</i>      | <i>312.86</i>       | <i>87.80</i>        | <i>97.17</i>        | <i>335.24</i>       |
| <i>Loans to Govt. Servant</i>                                   | <i>71.21</i>       | <i>0.59</i>         | <i>0.00</i>         | <i>6.74</i>         | <i>4.60</i>         |
| <b>13. Appropriation to Contingency Fund</b>                    | <b>0.00</b>        | <b>100.00</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>1,800.00</b>     |
| <b>14. Total (10+11+12+13)</b>                                  | <b>68,261.15</b>   | <b>79,418.86</b>    | <b>77,006.78</b>    | <b>1,02,777.80</b>  | <b>1,19,952.20</b>  |
|   | <b>(95.00)</b>     | <b>(96.16)</b>      | <b>(97.29)</b>      | <b>(96.68)</b>      | <b>(94.24)</b>      |
| <b>15 Repayment of Public Debt</b>                              | <b>3,589.36</b>    | <b>3,169.26</b>     | <b>2,147.98</b>     | <b>3,526.89</b>     | <b>7,330.86</b>     |
|   | <b>(5.00)</b>      | <b>(3.84)</b>       | <b>(2.71)</b>       | <b>(3.32)</b>       | <b>(5.76)</b>       |
| Internal Debt (excluding Ways and Means Advances and Overdraft) | 3,448.10           | 3,024.15            | 1,998.55            | 3,372.86            | 2,562.42            |
| Transactions under Ways and Means Advances and Overdraft        | Nil                | Nil                 | Nil                 | Nil                 | 4,608.64            |
| Loans and Advances from Government of India                     | 141.26             | 145.11              | 149.43              | 154.03              | 159.80              |
| <b>16 Total disbursement out of Consolidated Fund (14+15)</b>   | <b>71,850.51</b>   | <b>82,588.12</b>    | <b>79,154.76</b>    | <b>1,06,304.69</b>  | <b>1,27,283.06</b>  |
| <b>17. Contingency Fund disbursements</b>                       | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            |
| <b>18. Public Account disbursements^</b>                        | <b>1,67,536.69</b> | <b>1,67,618.14</b>  | <b>1,52,030.29</b>  | <b>1,76,148.11</b>  | <b>1,10,528.11</b>  |
| <b>19. Total disbursement by the State (16+17+18)</b>           | <b>2,39,387.20</b> | <b>2,50,206.26</b>  | <b>2,31,185.05</b>  | <b>2,82,452.80</b>  | <b>2,37,811.17</b>  |
| <b>Part C: Deficits</b>   |                    |                     |                     |                     |                     |
| <b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>               | <b>(+)6,580.16</b> | <b>(-)1,322.20</b>  | <b>(+) 382.60</b>   | <b>(-)2,732.77</b>  | <b>(-)12,072.35</b> |
| <b>21. Fiscal Deficit (-)/Surplus (+) (4-14)</b>                | <b>(-)4,779.06</b> | <b>(-)14,915.80</b> | <b>(-)12,102.03</b> | <b>(-)19,863.12</b> | <b>(-)30,204.83</b> |
| <b>22. Primary Deficit (-)/Surplus (+) (21+23)</b>              | <b>(-)934.69</b>   | <b>(-)10,476.93</b> | <b>(-)6,902.85</b>  | <b>(-)13,811.65</b> | <b>(-)23,329.86</b> |
| <b>Part D: Other data</b>                                       |                    |                     |                     |                     |                     |
| <b>23. Interest Payments (included in Revenue Expenditure)</b>  | <b>3,844.37</b>    | <b>4,438.87</b>     | <b>5,199.18</b>     | <b>6,051.47</b>     | <b>6,874.97</b>     |
| <b>24. Ways and Means Advances/ Overdraft availed (days)</b>    |                    |                     |                     |                     |                     |
| Ways and Means Advances availed (No. of days)                   | Nil                | Nil                 | Nil                 | Nil                 | 60                  |
| Overdraft availed (days)  | Nil                | Nil                 | Nil                 | Nil                 | Nil                 |
| <b>25. Interest on Ways and Means Advances/overdraft</b>        | Nil                | Nil                 | Nil                 | Nil                 | 1.45                |
| <b>26. Gross State Domestic Product (GSDP)</b>                  | <b>3,09,336.32</b> | <b>3,46,850.68</b>  | <b>3,53,605.42</b>  | <b>4,12,611.87</b>  | <b>4,93,166.60</b>  |
|   |                    |                     | <b>(P.E-II)</b>     | <b>(Q.E)</b>        | <b>(A.E)</b>        |
| <b>27. Outstanding Debt</b>                                     | <b>59,425.61</b>   | <b>72,256.52</b>    | <b>87,407.79</b>    | <b>99,918.54</b>    | <b>1,23,214.80</b>  |
| <b>28. Outstanding guarantees</b>                               | <b>85.02</b>       | <b>83.42</b>        | <b>77.72</b>        | <b>311.76</b>       | <b>1,166.49</b>     |
| <b>29. Maximum amount guaranteed</b>                            | <b>482.25</b>      | <b>482.25</b>       | <b>482.25</b>       | <b>10,172.00</b>    | <b>10,172.00</b>    |
| <b>30. Number of incomplete projects</b>                        | <b>94</b>          | <b>162</b>          | <b>133</b>          | <b>554</b>          | <b>627</b>          |
| <b>31. Capital blocked in incomplete projects (₹ in crore)</b>  | <b>586.37</b>      | <b>1,072.21</b>     | <b>1,060.53</b>     | <b>1,622.28</b>     | <b>2,964.70</b>     |

| Indicators   | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|---------|---------|
| <b>Part E: Fiscal Health Indicators</b>                                    |         |         |         |         |         |
| <b>32. Resource Mobilisation (in per cent)</b>                             |         |         |         |         |         |
| Own tax Revenue/GSDP   | 5.15    | 4.77    | 4.85    | 4.73    | 4.97    |
| Own Non-Tax Revenue/GSDP   | 2.66    | 1.60    | 0.82    | 0.87    | 1.17    |
| Central Transfers/GSDP   | 12.72   | 12.23   | 12.69   | 13.74   | 12.06   |
| <b>33. Expenditure Management (In per cent)</b>                            |         |         |         |         |         |
| Total Expenditure/GSDP   | 22.07   | 22.90   | 21.78   | 24.91   | 24.32   |
| Total Expenditure/Revenue Receipts   | 107.53  | 123.14  | 118.65  | 128.77  | 133.66  |
| Revenue Expenditure/Total Expenditure                                      | 83.35   | 82.76   | 83.78   | 80.32   | 84.88   |
| Expenditure on Social Services/Total Expenditure                           | 40.29   | 38.72   | 40.73   | 35.21   | 45.47   |
| Expenditure on Economic Services/Total Expenditure                         | 27.68   | 31.92   | 28.37   | 28.27   | 22.25   |
| Capital Expenditure/Total Expenditure                                      | 16.16   | 16.60   | 16.10   | 19.58   | 13.34   |
| Capital Expenditure on Social and Economic Services/Total Expenditure      | 15.48   | 15.96   | 15.43   | 18.74   | 11.73   |
| <b>34. Management of Fiscal Imbalances (in per cent)</b>                   |         |         |         |         |         |
| Revenue Deficit (-) or Surplus (+)/GSDP                                    | 2.13    | -0.38   | 0.11    | -0.66   | -2.45   |
| Fiscal Deficit (-) or Surplus (+)/GSDP                                     | -1.54   | -4.30   | -3.42   | -4.81   | -6.12   |
| Primary Deficit (-) or Surplus (+)/GSDP                                    | -0.30   | -3.02   | -1.95   | -3.35   | -4.73   |
| Revenue Deficit/Fiscal Deficit   | -137.69 | 8.86    | -3.16   | 13.76   | 39.97   |
| <b>35. Management of Fiscal Liabilities/Outstanding Debt (in per cent)</b> |         |         |         |         |         |
| Fiscal Liabilities/GSDP  | 19.21   | 20.83   | 24.72   | 24.22   | 24.98   |
| Fiscal Liabilities/RR  | 93.61   | 112.03  | 134.68  | 125.19  | 137.30  |

Note: Figures in brackets of Sl. No. 1, 3, 5, 14 and 15 represent percentages to the Consolidated Fund of the State whereas figures in others places in bracket represent percentages to total of each sub-heading

^The figures appear huge on account of transaction under Cash Balance Investment Account (Major Head 8673) included in Suspense and Miscellaneous Account.

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

**Appendix 1.3: Summarised financial position of the Government  
of Assam as on 31 March 2023**  
(Reference: Paragraph 1.3.2)

(₹ in crore)

| <b>LIABILITIES</b>  | <b>As on 31.03.2022</b> | <b>As on 31.03.2023</b> |
|---|-------------------------|-------------------------|
| <b>Internal Debt -</b>  | <b>77,780.15</b>        | <b>94,443.49</b>        |
| Market Loans bearing interest                                     | 66,534.00               | 82,639.00               |
| Market Loans not bearing interest                                 | 0.01                    | 0.01                    |
| Loans from Life Insurance Corporation of India                    | -0.02                   | -0.02                   |
| Loans from other Institutions                                     | 11,246.16               | 11,804.50               |
| Ways and Means Advances and Overdrafts from Reserve Bank of India | 0.00                    | 0.00                    |
| <b>Loans and Advances from Central Government -</b>               | <b>5,055.86</b>         | <b>9,331.68</b>         |
| Non-Plan Loans  | 87.38                   | 87.38                   |
| Loans for Central Plan Schemes                                    | 0.08                    | 0.08                    |
| Pre 1984-85 Loans   | 0.25                    | 0.25                    |
| Other loans for State   | 4,968.15                | 9,243.97                |
| <b>Contingency Fund</b>   | <b>200.00</b>           | <b>2,000.00</b>         |
| <b>Small Savings, Provident Funds, etc.</b>                       | <b>14,646.90</b>        | <b>14,747.07</b>        |
| <b>Deposits</b>   | <b>3,909.17</b>         | <b>4,370.94</b>         |
| <b>Reserve Funds</b>  | <b>4,251.16</b>         | <b>7,226.7</b>          |
| <b>Suspense and Miscellaneous Balances</b>                        | <b>0.00</b>             | <b>0.00</b>             |
| <b>Remittance Balances</b>  | <b>0.00</b>             | <b>0.00</b>             |
| <b>Cumulative excess of receipts over expenditure</b>             | <b>17,606.00</b>        | <b>3,733.65</b>         |
| <b>Total</b>  | <b>1,23,449.24</b>      | <b>1,35,853.53</b>      |
| <b>ASSETS</b>   |                         |                         |
| <b>Gross Capital Outlay on Fixed Assets -</b>                     | <b>1,08,590.29</b>      | <b>1,24,922.76</b>      |
| Investment in shares of Companies, Corporation, etc.              | 7,010.79                | 7,122.76                |
| Other Capital Expenditure   | 98,432.74               | 1,14,318.47             |
| <b>Loans and Advances -</b>                                       | <b>3,146.76</b>         | <b>3,481.53</b>         |
| Loans for Power Projects  | 1,786.16                | 1,840.15                |
| Other Development Loans   | 1,279.56                | 1,560.25                |
| Loans to Government servants and miscellaneous loans              | 81.04                   | 81.13                   |
| <b>Advances with Departmental Officers</b>                        | <b>3,482.07</b>         | <b>2,921.43</b>         |
| <b>Remittance Balances</b>  | <b>765.08</b>           | <b>827.21</b>           |
| <b>Cash</b>   | <b>9,432.7</b>          | <b>6,229.6</b>          |
| Cash in Treasuries and local remittances                          | 0.00                    | 0.00                    |
| Departmental Cash Balance   | 6.84                    | 7.95                    |
| Permanent Advances/Cash Imprest                                   | 0.47                    | 0.47                    |
| Cash Balance Investments  | 8,295.14                | 1,666.93                |
| Deposits with Reserve Bank of India                               | -1,826.58               | -674.23                 |
| Investments from Earmarked Funds                                  | 2,956.83                | 5,228.48                |
| <b>Suspense and Miscellaneous Balances</b>                        | <b>1,179.10</b>         | <b>952.53</b>           |
| <b>Total</b>  | <b>1,23,449.24</b>      | <b>1,35,853.53</b>      |

## Appendix 2.1: Reconciliation of Government Investments with Accounts of Companies

(Reference: Paragraph 2.4.2.2)

(₹ in crore)

| Sl. No. | Name of the Entity   | As per Finance Accounts 2022-23 | As per accounts received of PSUs | Difference |
|---------|--|---------------------------------|----------------------------------|------------|
| 1       | Assam Financial Corporation Guwahati                                 | 25.75                           | 26.85                            | 1.10       |
| 2       | Assam State Ware-housing Corporation                                 | 21.37                           | 8.00                             | -13.37     |
| 3       | Assam State Transport Corporation                                    | 714.66                          | 157.47                           | -557.19    |
| 4       | Assam State Electricity Board*                                       | 4,494.58                        | ---                              | -4,494.58  |
| 5       | Assam Power Generation Corporation Limited                           | ---                             | 2,428.71                         | 2,428.71   |
| 6       | Assam Electricity Grid Corporation Limited                           | ---                             | 2,693.39                         | 2,693.39   |
| 7       | Assam Power Distribution Company Limited                             | ---                             | 4,824.81                         | 4,824.81   |
| 8       | Assam Government Marketing Corporation Limited                       | 1.67                            | 2.16                             | 0.49       |
| 9       | Assam Tourism Development Corporation                                | 0.46                            | 0.39                             | -0.07      |
| 10      | Assam Government Construction Corporation Limited                    | 0.50                            | 2.00                             | 1.50       |
| 11      | Assam Livestock and Poultry Corporation Ltd.                         | ---                             | 0.07                             | 0.07       |
| 12      | Assam Food and Civil Supplies Ltd.                                   | ---                             | 12.19                            | 12.19      |
| 13      | Assam Minorities Development and Finance Ltd.                        | ---                             | 2.41                             | 2.41       |
| 14      | Assam Police Housing Corporation Ltd.                                | ---                             | 0.04                             | 0.04       |
| 15      | Assam Trade Promotion Organisation                                   | ---                             | 10.00                            | 10.00      |
| 16      | Assam Gas Company Limited  | 5.64                            | 16.91                            | 11.27      |
| 17      | Assam Small Industries Development Corporation Limited               | 3.77                            | 6.67                             | 2.90       |
| 18      | Assam Industrial Development Corporation Limited                     | 29.71                           | 139.21                           | 109.50     |
| 19      | Assam Agro Industries Development Corporation Limited Guwahati       | 22.08                           | 2.20                             | -19.88     |
| 20      | Assam Seeds Corporation Limited Guwahati                             | 1.25                            | 1.46                             | 0.21       |
| 21      | Assam Hills Small Industries Development Corporation Limited         | 9.82                            | 2.00                             | -7.82      |
| 22      | Assam Tea Corporation Limited Guwahati                               | 8.07                            | 29.54                            | 21.47      |
| 23      | Assam State Film Corporation Limited                                 | 0.05                            | 0.10                             | 0.05       |
| 24      | Assam State Text Book Production and Publication Corporation Limited | 0.23                            | 1.00                             | 0.77       |
| 25      | Assam Plantation Crop Development Corporation Limited                | 3.91                            | 5.00                             | 1.09       |
| 26      | The Assam State Textile Corporation Limited                          | 4.78                            | 15.76                            | 10.98      |
| 27      | Assam State Development Corporation for Scheduled Castes Limited     | 4.88                            | 5.59                             | 0.71       |
| 28      | Assam State Development Corporation for OBC Limited                  | 2.59                            | 3.40                             | 0.81       |
| 29      | Assam State Development Corporation for Scheduled Tribes             | 0.09                            | ---                              | -0.09      |
| 30      | Assam Electronic Development Corporation Limited                     | 32.62                           | 9.46                             | -23.16     |
| 31      | Assam State Fisheries Development Corporation Limited                | 1.12                            | 0.49                             | -0.63      |
| 32      | Assam Mineral Development Corporation Limited                        | 21.20                           | 4.89                             | -16.31     |
| 33      | Assam Plain Tribes Development Corporation                           | 0.46                            | 2.20                             | 1.74       |
| 34      | Assam Spun Silk Mills Limited  | 21.64                           | 1.70                             | -19.94     |
| 35      | Assam Tanneries Limited  | 0.01                            | 0.01                             | 0.00       |
| 36      | Assam and Meghalaya Mineral Development Corporation limited Guwahati | 0.35                            | 0.20                             | -0.15      |
| 37      | Assam State Fertilizers and Chemicals Ltd.***                        | ---                             | 0.00                             | 0.00       |
| 38      | Assam Hydrocarbon and Energy Company Limited                         | 40.00                           | 61.00                            | 21.00      |
| 39      | Assam Saw Mills and Timber Co. Limited **                            | 0.05                            | ---                              | -0.05      |



| Sl. No. | Name of the Entity   | As per Finance Accounts 2022-23 | As per accounts received of PSUs | Difference      |
|---------|--|---------------------------------|----------------------------------|-----------------|
| 40      | Amtron Informatics (India) Ltd. ***                            | ---                             | 0.00                             | 0.00            |
| 41      | Associated Industries Limited **                               | 0.23                            | ---                              | -0.23           |
| 42      | Indian Carbon Limited **                                       | 0.10                            | ---                              | -0.10           |
| 43      | Assam Hard Board Limited **                                    | 0.05                            | ---                              | -0.05           |
| 44      | Assam Bone Mills Limited **                                    | 0.00                            | ---                              | 0.00            |
| 45      | Assam Chemical and Pharmaceutical Limited **                   | 0.01                            | ---                              | -0.01           |
| 46      | Assam Polytex Ltd. ***   | ---                             | 0.00                             | 0.00            |
| 47      | Assam Syntex Ltd. ***  | ---                             | 0.00                             | 0.00            |
| 48      | Assam State Weaving and Manufacturing Company Ltd. ***         | ---                             | 0.00                             | 0.00            |
| 49      | Everest Cycle Limited **                                       | 0.05                            | ---                              | -0.05           |
| 50      | Ashok Paper Mills Limited                                      | 3.81                            | 0.01                             | -3.80           |
| 51      | Assam Tea Traders and Exporters Private Limited **             | 0.00                            | ---                              | 0.00            |
| 52      | Cachar Sugar Mills Ltd. ***                                    | ---                             | 0.00                             | 0.00            |
| 53      | Central Road Transport Corporation Limited **                  | 0.10                            | ---                              | -0.10           |
| 54      | Central Inland Water Transport Corporation **                  | 0.86                            | ---                              | -0.86           |
| 55      | DNP Ltd. ***   | ---                             | 0.00                             | 0.00            |
| 56      | Fertichem Ltd. ***   | ---                             | 0.00                             | 0.00            |
| 57      | Inland Water Transport **                                      | 1.11                            | ---                              | -1.11           |
| 58      | Indian Refineries Limited **                                   | 1.00                            | ---                              | -1.00           |
| 59      | Industrial Papers (Assam) Ltd. ***                             | ---                             | 0.00                             | 0.00            |
| 60      | Numaligarh Refinery Limited **                                 | 1,227.45                        | ---                              | -1,227.45       |
| 61      | National Projects Construction Corporation Limited Guwahati ** | 0.10                            | ---                              | -0.10           |
| 62      | Purba Bharti Gas Private Ltd. ***                              | ---                             | 0.00                             | 0.00            |
| 63      | Pragjyotish Fertilizers and Chemicals Ltd. ***                 | ---                             | 0.00                             | 0.00            |
| 64      | Brahmaputra Cracker and Polymer Limited **                     | 0.01                            | ---                              | -0.01           |
| 65      | Assam Chemical and Petrochemical Limited #                     | 206.23                          | 232.25                           | 26.02           |
| 66      | Assam State Minor Irrigation Development Corporation Ltd.      | ---                             | 17.35                            | 17.35           |
| 67      | Assam Power Loom Development Corporation Ltd.                  | ---                             | 3.54                             | 3.54            |
| 68      | Assam Conductors and Tubes Ltd.                                | ---                             | 1.54                             | 1.54            |
| 69      | Assam Medical Services Corporation Ltd.                        | ---                             | 8.54                             | 8.54            |
|         | <b>Total</b>   | <b>6,914.42</b>                 | <b>10,740.51</b>                 | <b>3,826.09</b> |

Note: i) No. of entities as per Finance Accounts: 46

ii) No. of entities as per state PSU Report: 52

\* Government of Assam Power (Electricity) Department vide notification No.PEL.125/2011/126 dated 12 March 2013 reorganised the Assam State Electricity Board (ASEB) into three entities namely (i) Assam Power Distribution Company Limited (APDCL) (ii) Assam Electricity Grid Corporation Limited (AEGCL) and (iii) Assam Power Generation Corporation Limited (APGCL).

\*\* Not recorded in State PSU Audit Report

# Recorded as Assam Petro-Chemicals Limited in state PSU Report

\*\*\* These are 11 entities (10 subsidiaries of different State Government Companies and one Government-controlled other companies) in which Government of Assam does not have any investment.

**Appendix 3.1: Expenditure in Excess of ₹ 50 lakh without Provision at the Sub-Head Level**

(Reference: Paragraph 3.3.1)

(₹ in crore)

| Sl. No.      | Grant                           | Major Head                                    | Sub Major Head                    | Minor Head   | Sub Head   | Segment       | Expenditure   |
|--------------|---------------------------------|---|-----------------------------------|--|--|---------------|---------------|
| 1            | 14 Police                       | 2055 Police                                   | 00                                | 800 Other Expenditure                              | {0483} New Indian Reserve Battalions                                       | Revenue-Voted | 3.50          |
| 2            | 38 Welfare of SCs, STs and OBCs | 2225 Welfare of SCs, STs, OBCs and Minorities | 02 Welfare of Scheduled Tribes    | 800 Other Expenditure                              | {5909} Infrastructural Development in ITDP and Outside ITDP Areas of Assam | Revenue-Voted | 0.76          |
| 3            | 41 Natural Calamities           | 2245 Relief on Account of Natural Calamities  | 08 State Disaster Mitigation Fund | 797 Transfers to Reserve Fund and Deposit Accounts | {0000} -NA-  | Revenue-Voted | 171.60        |
| 4            | 44 North Eastern Council Scheme | 4552 Capital Outlay on North-Eastern Areas    | 00                                | 212 Public Works Department                        | {5556} Karmachari Bhawan at Panjabari, Guwahati                            | Capital-Voted | 0.63          |
| <b>Total</b> |                                 |   |                                   |  |  |               | <b>176.49</b> |

### Appendix 3.2: Excessive/ Insufficient Supplementary Provision at the Segment Level

(Reference: Paragraph 3.3.3)

|         |  |               |                   |             |                                  |                        |                         | (₹ in crore)               |
|---------|--|---------------|-------------------|-------------|----------------------------------|------------------------|-------------------------|----------------------------|
| Sl. No. | Grant  | Segment       | Budget (Original) | Expenditure | Actual Supplementary Requirement | Budget (Supplementary) | Excessive Supplementary | Insufficient Supplementary |
| 1       | 01 State Legislature   | Revenue-Voted | 102.88            | 121.35      | 18.47                            | 30.20                  | 11.73                   | --                         |
| 2       | 06 Land Revenue  | Capital-Voted | 1.90              | 31.12       | 29.22                            | 30.00                  | 0.78                    | --                         |
| 3       | 09 Transport Services  | Capital-Voted | 154.41            | 313.66      | 159.25                           | 204.63                 | 45.38                   | --                         |
| 4       | 23 Pension & Other Retirement Benefits                                     | Revenue-Voted | 11,059.47         | 16,398.52   | 5,339.05                         | 5,833.53               | 494.48                  | --                         |
| 5       | 27 Art and Culture   | Revenue-Voted | 94.57             | 103.36      | 8.79                             | 69.35                  | 60.56                   | --                         |
| 6       | 31 Housing & Urban Affairs (Town and Country Planning)                     | Revenue-Voted | 941.79            | 1,020.01    | 78.22                            | 293.29                 | 215.07                  | --                         |
| 7       | 35 Information and Publicity   | Revenue-Voted | 113.49            | 127.93      | 14.44                            | 36.62                  | 22.18                   | --                         |
| 8       | 36 Labour and Employment   | Capital-Voted | 110.83            | 253.95      | 143.12                           | 175.86                 | 32.74                   | --                         |
| 9       | 38 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes | Revenue-Voted | 812.12            | 1,192.37    | 380.25                           | 527.19                 | 146.94                  | --                         |
| 10      | 39 Social Security, Welfare and Nutrition                                  | Revenue-Voted | 1,990.20          | 2,590.85    | 600.65                           | 1,470.50               | 869.85                  | --                         |
| 11      | 41 Natural Calamities  | Revenue-Voted | 1,916.30          | 2,461.28    | 544.98                           | 1,558.63               | 1,013.65                | --                         |
| 12      | 42 Other Social Services (Welfare of Minorities & Development)             | Revenue-Voted | 184.07            | 208.11      | 24.04                            | 85.57                  | 61.53                   | --                         |
| 13      | 48 Agriculture   | Revenue-Voted | 1,417.25          | 1,599.54    | 182.29                           | 724.40                 | 542.11                  | --                         |
| 14      | 49 Irrigation  | Revenue-Voted | 721.87            | 837.06      | 115.19                           | 264.44                 | 149.25                  | --                         |
| 15      | 50 Other Special Area Programmes (Border Protection & Development)         | Capital-Voted | 49.12             | 62.68       | 13.56                            | 17.03                  | 3.47                    | --                         |
| 16      | 51 Soil and Water Conservation   | Capital-Voted | 38.37             | 38.60       | 0.23                             | 6.71                   | 6.48                    | --                         |
| 17      |  | Revenue-Voted | 92.68             | 100.23      | 7.55                             | 59.21                  | 51.66                   | --                         |
| 18      | 56 Panchayat & Rural Development (Panchayat)                               | Revenue-Voted | 2,224.47          | 2,483.06    | 258.59                           | 565.71                 | 307.12                  | --                         |
| 19      | 57 Panchayat & Rural Development (Rural Development)                       | Revenue-Voted | 5,740.87          | 14,248.02   | 8,507.15                         | 11,457.41              | 2,950.26                | --                         |
| 20      | 58 Industries & Commerce   | Capital-Voted | 308.45            | 421.54      | 113.09                           | 177.75                 | 64.65                   | --                         |
| 21      |  | Revenue-Voted | 408.70            | 425.55      | 16.85                            | 130.79                 | 113.94                  | --                         |
| 22      | 62 Power (Electricity)   | Revenue-Voted | 1,043.30          | 1,154.91    | 111.61                           | 162.98                 | 51.37                   | --                         |

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| Sl. No. | Grant                                     | Segment         | Budget (Original) | Expenditure      | Actual Supplementary Requirement | Budget (Supplementary) | Excessive Supplementary | Insufficient Supplementary |
|---------|---|-----------------|-------------------|------------------|----------------------------------|------------------------|-------------------------|----------------------------|
| 23      | 64 Roads and Bridges                      | Capital-Voted   | 7,478.93          | 8,201.14         | 722.21                           | 3,565.81               | 2,843.60                | --                         |
| 24      | 65 Tourism                                | Revenue-Voted   | 40.70             | 42.98            | 2.28                             | 13.65                  | 11.37                   | --                         |
| 25      | 69 Science, Technology and Climate Change | Capital-Voted   | 36.58             | 89.34            | 52.76                            | 71.86                  | 19.10                   | --                         |
| 26      | 72 Social Security and Welfare            | Revenue-Voted   | 19.01             | 26.38            | 7.37                             | 7.00                   | --                      | 0.37                       |
| 27      | 75 Information and Technology             | Revenue-Voted   | 100.30            | 144.82           | 44.52                            | 82.99                  | 38.47                   | --                         |
| 28      | 78 Bodoland Territorial Council           | Capital-Voted   | 124.14            | 321.20           | 197.06                           | 34.94                  | --                      | 162.12                     |
| 29      | PD Public Debt and Servicing of Debt      | Capital-Charged | 2,722.74          | 7,330.86         | 4,608.12                         | 0.18                   | --                      | 4,607.94                   |
| 30      |   | Revenue-Charged | 8,533.65          | 8,874.97         | 341.32                           | 1,009.75               | 668.43                  | --                         |
|         | <b>Total</b>                              |                 | <b>48,583.16</b>  | <b>71,225.39</b> | <b>22,642.23</b>                 | <b>28,667.98</b>       | <b>10,796.17</b>        | <b>4,770.43</b>            |

### Appendix 3.3: Unnecessary Supplementary Provision at the Segment Level

(Reference: Paragraph 3.3.3)

(₹ in crore)

| Sl. No. | Grant  | Segment         | Budget (Original) | Expenditure | Savings (-) against Budget (Original) | Budget (Supplementary) |
|---------|--|-----------------|-------------------|-------------|---------------------------------------|------------------------|
| 1       | 03 Administration of Justice                                 | Capital-Voted   | 125.29            | 80.90       | -44.39                                | 10.25                  |
| 2       |  | Revenue-Charged | 87.44             | 80.89       | -6.55                                 | 3.54                   |
| 3       |  | Revenue-Voted   | 515.78            | 355.44      | -160.34                               | 21.97                  |
| 4       | 05 Sales Tax and Other Tax                                   | Revenue-Voted   | 665.19            | 408.37      | -256.82                               | 0.03                   |
| 5       | 06 Land Revenue  | Revenue-Voted   | 497.61            | 388.62      | -108.99                               | 0.50                   |
| 6       | 09 Transport Services  | Revenue-Voted   | 399.48            | 327.66      | -71.82                                | 59.56                  |
| 7       | 11 General Administration (Secretariat and Attached Offices) | Revenue-Voted   | 946.14            | 833.25      | -112.89                               | 143.39                 |
| 8       | 12 General Administration (District and Sub-Divisions)       | Capital-Voted   | 168.50            | 148.45      | -20.05                                | 80.09                  |
| 9       |  | Revenue-Voted   | 493.15            | 459.04      | -34.11                                | 55.36                  |
| 10      | 13 Treasury and Accounts Administration                      | Revenue-Voted   | 116.27            | 93.82       | -22.45                                | 0.43                   |
| 11      | 14 Police  | Capital-Voted   | 434.00            | 380.50      | -53.50                                | 0.05                   |
| 12      |  | Revenue-Charged | 0.52              | 0.26        | -0.26                                 | 1.38                   |
| 13      |  | Revenue-Voted   | 6,486.07          | 4,827.86    | -1,658.21                             | 236.18                 |
| 14      | 15 Jails   | Revenue-Voted   | 96.25             | 75.11       | -21.14                                | 6.36                   |
| 15      | 16 Printing and Stationery                                   | Revenue-Voted   | 35.42             | 23.92       | -11.50                                | 0.80                   |
| 16      | 17 Administrative and Functional Buildings                   | Capital-Voted   | 2,162.49          | 1,044.41    | -1,118.08                             | 197.56                 |
| 17      |  | Revenue-Voted   | 382.68            | 192.66      | -190.02                               | 17.80                  |
| 18      | 18 Fire & Emergency Services                                 | Revenue-Charged | 0.00              | 0.00        | 0.00                                  | 0.21                   |
| 19      |  | Revenue-Voted   | 185.62            | 174.85      | -10.77                                | 1.68                   |
| 20      | 19 Vigilance Commission and Others                           | Revenue-Voted   | 323.52            | 220.79      | -102.73                               | 15.82                  |
| 21      | 20 Civil Defence and Home Guards                             | Revenue-Voted   | 313.58            | 293.57      | -20.01                                | 2.79                   |
| 22      | 21 Guest Houses, Government Hostels                          | Revenue-Voted   | 53.29             | 33.30       | -19.99                                | 2.47                   |
| 23      | 25 Miscellaneous General Services and Others                 | Capital-Voted   | 344.00            | 219.10      | -124.90                               | 134.17                 |
| 24      |  | Revenue-Voted   | 5,863.11          | 5,324.45    | -538.66                               | 1,483.09               |
| 25      | 26 Education (Higher)  | Capital-Voted   | 213.47            | 139.81      | -73.66                                | 88.00                  |
| 26      |  | Revenue-Voted   | 3,282.95          | 3,017.22    | -265.73                               | 199.61                 |
| 27      | 27 Art and Culture   | Capital-Voted   | 109.57            | 49.49       | -60.08                                | 10.21                  |
| 28      | 29 Medical and Public Health                                 | Capital-Voted   | 606.12            | 560.36      | -45.76                                | 237.79                 |
| 29      |  | Revenue-Voted   | 6,547.39          | 5,993.58    | -553.81                               | 509.36                 |
| 30      | 30 Water Supply and Sanitation                               | Capital-Voted   | 919.21            | 863.29      | -55.92                                | 416.18                 |
| 31      | 34 Housing & Urban Affairs (Municipal Administration)        | Revenue-Voted   | 1,749.52          | 1,236.92    | -512.60                               | 903.79                 |

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| Sl. No. | Grant  | Segment         | Budget (Original) | Expenditure      | Savings (-) against Budget (Original) | Budget (Supplementary) |
|---------|--|-----------------|-------------------|------------------|---------------------------------------|------------------------|
| 32      | 36 Labour and Employment                                 | Revenue-Voted   | 243.13            | 169.61           | -73.52                                | 3.35                   |
| 33      | 37 Food Storage and Warehousing                          | Revenue-Voted   | 998.97            | 776.80           | -222.17                               | 375.55                 |
| 34      | 38 Welfare of SCs, STs and OBCs                          | Capital-Voted   | 432.77            | 106.08           | -326.69                               | 1.77                   |
| 35      | 39 Social Security, Welfare and Nutrition                | Capital-Voted   | 49.25             | 19.37            | -29.88                                | 2.36                   |
| 36      | 40 Social Security and Welfare (Freedom Fighter)         | Revenue-Voted   | 64.51             | 58.40            | -6.11                                 | 3.07                   |
| 37      | 43 Co-operation  | Capital-Voted   | 84.91             | 34.81            | -50.10                                | 24.67                  |
| 38      | 45 Census, Surveys and Statistics                        | Revenue-Voted   | 45.55             | 33.90            | -11.65                                | 0.06                   |
| 39      | 49 Irrigation  | Capital-Voted   | 223.37            | 166.60           | -56.77                                | 42.09                  |
| 40      | 52 Animal Husbandry & Veterinary                         | Revenue-Voted   | 448.17            | 288.12           | -160.05                               | 7.20                   |
| 41      | 53 Dairy Development                                     | Revenue-Voted   | 73.78             | 37.27            | -36.51                                | 0.00                   |
| 42      | 54 Fisheries   | Revenue-Voted   | 113.54            | 99.69            | -13.85                                | 0.00                   |
| 43      | 55 Environment & Forest                                  | Revenue-Voted   | 963.07            | 717.38           | -245.69                               | 8.12                   |
| 44      | 56 Panchayat & Rural Development (Panchayat)             | Capital-Voted   | 1.90              | 1.85             | -0.05                                 | 2.00                   |
| 45      |  | Revenue-Charged | 3.79              | 2.44             | -1.35                                 | 0.00                   |
| 46      | 59 Village and Small Industries, Sericulture and Weaving | Revenue-Voted   | 397.52            | 233.77           | -163.75                               | 0.00                   |
| 47      | 60 Cottage Industries                                    | Revenue-Voted   | 72.19             | 48.11            | -24.08                                | 0.06                   |
| 48      | 62 Power (Electricity)                                   | Capital-Voted   | 902.69            | 836.91           | -65.78                                | 325.61                 |
| 49      | 63 Water Resources                                       | Capital-Voted   | 889.26            | 804.75           | -84.51                                | 555.13                 |
| 50      |  | Revenue-Voted   | 393.35            | 317.31           | -76.04                                | 1.72                   |
| 51      | 64 Roads and Bridges                                     | Revenue-Voted   | 1,463.41          | 771.67           | -691.74                               | 0.41                   |
| 52      | 65 Tourism   | Capital-Voted   | 72.39             | 47.54            | -24.85                                | 5.65                   |
| 53      | 67 Horticulture  | Revenue-Voted   | 287.84            | 74.26            | -213.58                               | 0.00                   |
| 54      | 69 Science, Technology and Climate Change                | Revenue-Voted   | 20.00             | 19.68            | -0.32                                 | 1.59                   |
| 55      | 71 Education (Elementary, Secondary <i>etc.</i> )        | Capital-Voted   | 666.05            | 261.73           | -404.32                               | 180.88                 |
| 56      |  | Revenue-Voted   | 15,820.45         | 13,824.10        | -1,996.35                             | 1,662.15               |
| 57      | 73 Housing & Urban Affairs (Guwahati Development)        | Capital-Voted   | 607.44            | 133.97           | -473.47                               | 98.91                  |
| 58      |  | Revenue-Voted   | 355.41            | 300.29           | -55.12                                | 79.15                  |
| 59      | 74 Sports and Youth Welfare                              | Revenue-Voted   | 134.25            | 107.64           | -26.61                                | 30.70                  |
| 60      | 77 North Cachar Hills Autonomous Council                 | Revenue-Voted   | 839.73            | 809.42           | -30.31                                | 0.00                   |
| 61      | 78 Bodoland Territorial Council                          | Revenue-Voted   | 3,383.11          | 3,331.82         | -51.29                                | 42.25                  |
| 62      | 80 Indigenous and Tribal Faith and Culture               | Capital-Voted   | 10.41             | 9.66             | -0.75                                 | 7.97                   |
| 63      |  | Revenue-Voted   | 86.24             | 16.07            | -70.17                                | 0.96                   |
| 64      | C1 Public Service Commission                             | Revenue-Charged | 24.58             | 16.97            | -7.61                                 | 2.00                   |
| 65      | C2 Head of State   | Revenue-Charged | 10.64             | 8.61             | -2.03                                 | 0.77                   |
|         | <b>Total</b>   |                 | <b>64,307.30</b>  | <b>52,334.49</b> | <b>-11,972.81</b>                     | <b>8,306.57</b>        |

### Appendix 3.4: Excessive Re-appropriation of Funds

(Reference: Paragraph 3.3.4)

(₹ in crore)

| Sl. No. | Grant   | Head of Account (Major Head to Minor Head) | Sub-Head   | Budget (O+S) | Expenditure | (-) Savings/ (+) Excess (OS) | Re-appropriation | (-) Savings/ (+) Excess (OSR) |
|---------|---|--|--|--------------|-------------|------------------------------|------------------|-------------------------------|
| 1       | 17 Administrative and Functional Buildings            | 2059-80-191                                | {5441} Town Hall   | 3.13         | 5.28        | 2.15                         | 10.00            | -7.85                         |
| 2       |   | 4059-60-051                                | {4540} Development (Construction) of Batadrava Than as Cultural & Tourist Destination                        | 29.25        | 51.19       | 21.94                        | 25.00            | -3.06                         |
| 3       | 25 Miscellaneous General Services and Others          | 2075-00-800                                | {2490} Payment of Medical Reimbursement  | 25.60        | 27.26       | 1.66                         | 10.00            | -8.34                         |
| 4       | 29 Medical and Public Health                          | 2210-03-101                                | {3594} National Health Mission (NHM)   | 57.77        | 605.56      | 547.79                       | 579.68           | -31.89                        |
| 5       |   | 2210-03-789                                |  | 2.69         | 39.53       | 36.84                        | 38.20            | -1.36                         |
| 6       |   | 2210-03-796                                |  | 0.00         | 68.80       | 68.80                        | 74.05            | -5.25                         |
| 7       |   | 4210-03-001                                | {0172} Headquarters Establishment  | 80.00        | 84.83       | 4.83                         | 45.75            | -40.92                        |
| 8       |   | 4210-03-105                                | {5982} Improvement of Infrastructure of GMC&H, AMC&H and SMC&H Over a Period of Three Years @ 100 Crore Each | 38.00        | 49.07       | 11.07                        | 18.47            | -7.40                         |
| 9       | 34 Housing & Urban Affairs (Municipal Administration) | 2217-21-789                                | {4093} National Urban Livelihood Mission (NULM)  | 0.00         | 5.86        | 5.86                         | 12.05            | -6.19                         |
| 10      | 39 Social Security, Welfare and Nutrition             | 2235-02-102                                | {6158} New Initiative-Saksham Anganwadi Upgradation  | 0.00         | 9.84        | 9.84                         | 20.03            | -10.19                        |
| 11      |   | 2236-02-789                                | {0976} Special Nutrition Programme (PMGY)  | 38.04        | 42.94       | 4.90                         | 32.47            | -27.57                        |
| 12      | 44 North Eastern Council Scheme                       | 4552-00-800                                | {5704} Scheme under NLCPR  | 111.10       | 124.57      | 13.47                        | 56.00            | -42.53                        |
| 13      | 48 Agriculture  | 2401-00-789                                | {3807} Rastriya Krishi Vikash Yojana   | 0.00         | 40.49       | 40.49                        | 80.99            | -40.50                        |
| 14      |   | 2401-00-789                                | {4607} Sub-Mission on Agricultural Extension (SMAE)  | 0.00         | 0.38        | 0.38                         | 1.62             | -1.24                         |
| 15      |   | 2401-00-789                                | {4732} National Food Security Mission  | 0.00         | 4.51        | 4.51                         | 7.97             | -3.46                         |
| 16      |   | 2401-00-796                                | {3807} Rastriya Krishi Vikash Yojana   | 0.00         | 14.44       | 14.44                        | 29.06            | -14.62                        |
| 17      |   | 2401-00-796                                | {4607} Sub-Mission on Agricultural Extension (SMAE)  | 0.00         | 0.65        | 0.65                         | 2.78             | -2.13                         |
| 18      |   | 2401-00-796                                | {4732} National Food Security Mission  | 0.00         | 8.11        | 8.11                         | 14.32            | -6.21                         |

Appendices

| Sl. No. | Grant  | Head of Account (Major Head to Minor Head) | Sub-Head   | Budget (O+S)    | Expenditure     | (-) Savings/ (+) Excess (OS) | Re-appropriation | (-) Savings/ (+) Excess (OSR) |
|---------|--|--|--|-----------------|-----------------|------------------------------|------------------|-------------------------------|
| 19      | 55 Environment & Forest                              | 2406-01-101                                | {1236} Purchase & Upkeep of Livestock                          | 2.15            | 2.55            | 0.40                         | 1.98             | -1.58                         |
| 20      |  | 2406-02-111                                | {1277} State Zoo   | 12.12           | 12.13           | 0.01                         | 2.50             | -2.49                         |
| 21      | 56 Panchayat & Rural Development (Panchayat)         | 2235-03-101                                | {2657} Indira Gandhi National Widow Pension Scheme (IGNWPS)    | 0.00            | 21.22           | 21.22                        | 23.38            | -2.16                         |
| 22      | 57 Panchayat & Rural Development (Rural Development) | 2216-03-789                                | {5689} Pradhan Mantri Awas Yojana (Gramin) PMAY-G              | 273.75          | 583.67          | 309.92                       | 562.33           | -252.41                       |
| 23      |  | 2216-03-796                                | {5689} Pradhan Mantri Awas Yojana (Gramin) PMAY-G              | 465.38          | 989.08          | 523.70                       | 952.98           | -429.28                       |
| 24      |  | 2501-06-101                                | {4921} National Rural Livelihood Mission (NRLM)                | 0.00            | 245.73          | 245.73                       | 253.64           | -7.91                         |
| 25      |  | 2501-06-789                                | {4921} National Rural Livelihood Mission (NRLM)                | 0.00            | 26.70           | 26.70                        | 28.25            | -1.55                         |
| 26      |  | 2501-06-796                                | {4921} National Rural Livelihood Mission (NRLM)                | 0.00            | 45.38           | 45.38                        | 46.58            | -1.20                         |
| 27      | 67 Horticulture                                      | 2401-00-789                                | {5410} Horticulture Mission for North East and Himalayan State | 0.00            | 1.05            | 1.05                         | 5.78             | -4.73                         |
| 28      |  | 2401-00-789                                | {5675} Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)          | 0.00            | 1.60            | 1.60                         | 10.09            | -8.49                         |
| 29      |  | 2401-00-796                                | {5410} Horticulture Mission for North East and Himalayan State | 0.00            | 1.80            | 1.80                         | 9.91             | -8.11                         |
| 30      |  | 2401-00-796                                | {5675} Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)          | 0.00            | 2.76            | 2.76                         | 18.73            | -15.97                        |
|         | <b>Total</b>   |  |  | <b>1,138.98</b> | <b>3,116.98</b> | <b>1,978.00</b>              | <b>2,974.59</b>  | <b>-996.59</b>                |



**Appendix 3.5: Unnecessary Re-appropriation of Funds**  
(Reference: Paragraph 3.3.4)

(₹ in crore)

| Sl. No. | Grant  | Head of Account (Major Head to Minor Head) | Sub-Head  | Budget (O+S) | Expenditure | (-) Savings/ (+) Excess (OS) | Re-appropriation | (-) Savings/ (+) Excess (OSR) |
|---------|--|--|---|--------------|-------------|------------------------------|------------------|-------------------------------|
| 1       | 03 Administration of Justice                                 | 4059-01-051                                | {1483} Building (Administration of Justice)                   | 29.50        | 22.87       | -6.63                        | 0.40             | -7.03                         |
| 2       | 04 Elections   | 2015-00-102                                | {0144} District Establishment                                 | 17.12        | 12.77       | -4.35                        | 0.02             | -4.37                         |
| 3       | 06 Land Revenue  | 2029-00-001                                | {0140} Directorate of Land Records                            | 9.30         | 3.77        | -5.53                        | 0.50             | -6.03                         |
| 4       | 06 Land Revenue  | 2029-00-102                                | {0322} Survey Schools   | 4.41         | 2.78        | -1.63                        | 0.07             | -1.70                         |
| 5       | 06 Land Revenue  | 2029-00-800                                | {1816} Computerisation of Land Records under Dharitri Project | 10.76        | -           | -10.76                       | 5.48             | -16.24                        |
| 6       | 08 Excise and Prohibition                                    | 2039-00-001                                | {0343} Establishment of Commissioner of Excise                | 3.89         | 1.70        | -2.19                        | 0.11             | -2.30                         |
| 7       | 11 General Administration (Secretariat and Attached Offices) | 3451-00-091                                | {1420} Decentralised Planning Division                        | 19.75        | 15.19       | -4.56                        | 0.07             | -4.63                         |
| 8       |  | 3451-00-091                                | {5796} State Innovation and Transformation Aayog (SITA)       | 3.97         | 0.46        | -3.51                        | 0.31             | -3.82                         |
| 9       | 14 Police  | 2055-00-001                                | {0172} Headquarters Establishment                             | 70.79        | 46.61       | -24.18                       | 8.28             | -32.46                        |
| 10      | 14 Police  | 2055-00-101                                | {0442} Criminal Investigation Department                      | 51.24        | 41.14       | -10.10                       | 0.15             | -10.25                        |
| 11      | 14 Police  | 2055-00-101                                | {0443} Special Branch   | 297.09       | 227.54      | -69.55                       | 0.10             | -69.65                        |
| 12      | 14 Police  | 2055-00-104                                | {0446} Armed Police Battalions                                | 1,090.63     | 952.32      | -138.31                      | 0.20             | -138.51                       |
| 13      | 14 Police  | 2055-00-109                                | {1015} Checking of Bangladeshi Infiltration                   | 95.78        | 66.06       | -29.72                       | 0.05             | -29.77                        |
| 14      | 14 Police  | 2055-00-111                                | {0475} Supervising Staff                                      | 99.28        | 43.90       | -55.38                       | 0.05             | -55.43                        |
| 15      | 14 Police  | 2055-00-800                                | {0482} Relief Operation in Connection with Disturbance        | 897.35       | 768.76      | -128.59                      | 0.28             | -128.87                       |
| 16      | 17 Administrative and Functional Buildings                   | 2059-80-001                                | {0138} Direction  | 23.72        | 16.51       | -7.21                        | 0.61             | -7.82                         |
| 17      |  | 4059-01-101                                | {0121} Buildings (Public Works)                               | 119.17       | 90.41       | -28.76                       | 12.10            | -40.86                        |
| 18      | 18 Fire & Emergency Services                                 | 2070-00-108                                | {0527} Direction & Administration                             | 9.08         | 7.75        | -1.33                        | 0.20             | -1.53                         |
| 19      | 20 Civil Defence and Home Guards                             | 2070-00-107                                | {0525} Assam Special Reserve Force (ASRF)                     | 126.11       | 122.11      | -4.00                        | 2.23             | -6.23                         |
| 20      | 22 Administrative Training                                   | 2070-00-003                                | {0505} Training Scheme for I.A.S/ A.C.S Officers              | 9.93         | 6.90        | -3.03                        | 0.19             | -3.22                         |

**Appendices**

| Sl. No. | Grant  | Head of Account (Major Head to Minor Head) | Sub-Head   | Budget (O+S) | Expenditure | (-) Savings/ (+) Excess (OS) | Re-appropriation | (-) Savings/ (+) Excess (OSR) |
|---------|--|--|--|--------------|-------------|------------------------------|------------------|-------------------------------|
| 21      | 25 Miscellaneous General Services and Others | 2052-00-090                                | {0417} Director Institutional Finance Cell                                 | 1.95         | 0.15        | -1.80                        | 5.50             | -7.30                         |
| 22      | 27 Art and Culture                           | 2205-00-101                                | {0668} Non-Government Cultural Organisation                                | 32.57        | 9.69        | -22.88                       | 0.10             | -22.98                        |
| 23      | 27 Art and Culture                           | 4202-04-101                                | {0680} Establishment of Cultural Research Centre                           | 86.52        | 41.46       | -45.06                       | 5.00             | -50.06                        |
| 24      | 29 Medical and Public Health                 | 2210-01-110                                | {0163} General Hospital  | 275.86       | 261.36      | -14.50                       | 15.00            | -29.50                        |
| 25      | 29 Medical and Public Health                 | 2210-05-001                                | {0172} Headquarters Establishment  | 435.80       | 350.63      | -85.17                       | 1.54             | -86.71                        |
| 26      | 36 Labour and Employment                     | 2230-03-003                                | {0917} Industrial Training School  | 56.72        | 43.28       | -13.44                       | 0.09             | -13.53                        |
| 27      | 39 Social Security, Welfare and Nutrition    | 2236-02-796                                | {0976} Special Nutrition Programme (PMGY)                                  | 65.96        | 65.04       | -0.92                        | 56.31            | -57.23                        |
| 28      | 41 Natural Calamities                        | 2245-02-101                                | {4703} Gratuitous Relief (Flood)   | 342.84       | 324.53      | -18.31                       | 100.00           | -118.31                       |
| 29      | 41 Natural Calamities                        | 2245-02-122                                | {1000} Repair & Restoration of Damaged Irrigation & Flood Control Works    | 4.30         | 0.84        | -3.46                        | 0.48             | -3.94                         |
| 30      | 41 Natural Calamities                        | 2245-80-800                                | {0821} Others  | 100.80       | 72.78       | -28.02                       | 0.72             | -28.74                        |
| 31      | 48 Agriculture                               | 2401-00-001                                | {0172} Headquarters Establishment  | 29.02        | 21.89       | -7.13                        | 2.45             | -9.58                         |
| 32      | 48 Agriculture                               | 2401-00-109                                | {6020} IT in Agriculture   | 5.00         | -           | -5.00                        | 5.00             | -10.00                        |
| 33      | 48 Agriculture                               | 2401-00-114                                | {4611} National Food Security Mission - Oil Palm                           | 23.57        | 0.00        | -23.57                       | 50.72            | -74.29                        |
| 34      | 48 Agriculture                               | 2401-00-789                                | {4608} Sub-Mission on Agriculture Mechanisation (SMAM)                     | 11.20        | 2.22        | -8.98                        | 0.00             | -8.98                         |
| 35      | 48 Agriculture                               | 2401-00-789                                | {4611} National Food Security Mission - Oil Palm                           | 2.09         | 0.00        | -2.09                        | 4.51             | -6.60                         |
| 36      | 48 Agriculture                               | 2401-00-796                                |  | 3.63         | 0.00        | -3.63                        | 7.82             | -11.45                        |
| 37      | 49 Irrigation                                | 2702-01-800                                | {0160} Flow Irrigation System  | 19.22        | 9.48        | -9.74                        | 0.16             | -9.90                         |
| 38      | 49 Irrigation                                | 2702-80-001                                | {0000} -NA-  | 399.81       | 306.91      | -92.90                       | 0.36             | -93.26                        |
| 39      | 49 Irrigation                                | 4701-04-800                                | {3012} New Schemes   | 2.96         | 0.47        | -2.49                        | 0.09             | -2.58                         |
| 40      | 49 Irrigation                                | 4702-00-102                                | {1523} Tube Well   | 58.03        | 43.51       | -14.52                       | 0.85             | -15.37                        |
| 41      | 51 Soil and Water Conservation               | 2402-00-789                                | {6116} Integrated Watershed Management Programme Central Share for SC Area | 10.92        | 7.39        | -3.53                        | 0.38             | -3.91                         |
| 42      | 51 Soil and Water Conservation               | 4402-00-102                                | {0122} Common & Other Schemes  | 10.81        | 9.67        | -1.14                        | 1.27             | -2.41                         |
| 43      | 52 Animal Husbandry & Veterinary             | 2403-00-001                                | {0172} Headquarters Establishment  | 35.90        | 21.72       | -14.18                       | 3.61             | -17.79                        |

| Sl. No. | Grant  | Head of Account (Major Head to Minor Head) | Sub-Head  | Budget (O+S) | Expenditure | (-) Savings/ (+) Excess (OS) | Re-appropriation | (-) Savings/ (+) Excess (OSR) |
|---------|--|--|---|--------------|-------------|------------------------------|------------------|-------------------------------|
| 44      | 53 Dairy Development                                     | 2404-00-102                                | {4526} Umbrella Scheme for Production of Milk   | 32.73        | 18.37       | -14.36                       | 3.25             | -17.61                        |
| 45      | 54 Fisheries   | 2405-00-001                                | {0143} District Administration  | 22.63        | 19.31       | -3.32                        | 0.16             | -3.48                         |
| 46      | 54 Fisheries   | 2405-00-001                                | {0172} Headquarters Establishment   | 5.29         | 4.39        | -0.90                        | 0.28             | -1.18                         |
| 47      | 54 Fisheries   | 2405-00-101                                | {1203} Fish and Fish Seed Farming   | 11.04        | 9.11        | -1.93                        | 0.27             | -2.20                         |
| 48      | 55 Environment & Forest                                  | 2406-01-101                                | {1242} Infrastructure of Forest Protection  | 0.95         | -           | -0.95                        | 0.68             | -1.63                         |
| 49      | 55 Environment & Forest                                  | 2406-01-800                                | {0708} Other Works  | 114.44       | 104.66      | -9.78                        | 0.72             | -10.50                        |
| 50      | 55 Environment & Forest                                  | 2406-01-800                                | {0800} Other Expenditure  | 16.49        | 14.65       | -1.84                        | 1.67             | -3.51                         |
| 51      | 55 Environment & Forest                                  | 4406-01-070                                | {0121} Buildings  | 10.26        | 7.60        | -2.66                        | 1.05             | -3.71                         |
| 52      | 56 Panchayat & Rural Development (Panchayat)             | 2515-00-789                                | {4684} Rashtriya Gram Swaraj Abhiyan (RGSA)   | 0.00         | -           | -0.00                        | 2.23             | -2.23                         |
| 53      |  | 2515-00-796                                |   | 0.00         | -           | -0.00                        | 3.84             | -3.84                         |
| 54      | 58 Industries & Commerce                                 | 2852-80-800                                | {4659} Implementation of Electric Vehicle Policy of Assam   | 0.95         | -           | -0.95                        | 0.12             | -1.07                         |
| 55      | 58 Industries & Commerce                                 | 2852-80-800                                | {5393} Investment Promotion Activities  | 2.28         | 1.79        | -0.49                        | 6.13             | -6.62                         |
| 56      | 58 Industries & Commerce                                 | 4885-60-800                                | {3580} Development of Industrial Area & Upgradation of Existing Industrial Areas                            | 48.85        | 48.80       | -0.05                        | 3.06             | -3.11                         |
| 57      | 58 Industries & Commerce                                 | 4885-60-800                                | {4169} Up-gradation of C/E, Morigaon  | 0.38         | -           | -0.38                        | 1.14             | -1.52                         |
| 58      | 59 Village and Small Industries, Sericulture and Weaving | 2851-01-001                                | {1735} Directorate of Sericulture   | 11.33        | 8.78        | -2.55                        | 0.04             | -2.59                         |
| 59      |  | 2851-01-107                                | {0017} Sericulture Farms  | 60.60        | 48.44       | -12.16                       | 0.77             | -12.93                        |
| 60      | 61 Mines and Minerals                                    | 2853-02-001                                | {1375} Directorate of Geology & Mining (H.Qr.)  | 7.88         | 4.74        | -3.14                        | 0.03             | -3.17                         |
| 61      | 63 Water Resources                                       | 4711-01-103                                | {0117} Barak Valley Flood Control Project   | 107.17       | 93.30       | -13.87                       | 12.66            | -26.53                        |
| 62      | 64 Roads and Bridges                                     | 5054-03-800                                | {3037} Loan Assistance from NABARD under RIDF-II for Completion of Ongoing and Incomplete Roads and Bridges | 1,232.14     | 1,121.50    | -110.64                      | 150.00           | -260.64                       |
| 63      | 71 Education (Elementary, Secondary etc.)                | 2202-80-001                                | {6124} Teacher Education  | 25.24        | 8.61        | -16.63                       | 7.74             | -24.37                        |
| 64      | 73 Housing & Urban Affairs (Guwahati Development)        | 2217-05-191                                | {6110} Direct Grant (under the award of 6th ASFC)   | 0.00         | -           | -0.00                        | 19.96            | -19.96                        |

## Appendices

| Sl. No.      | Grant                           | Head of Account (Major Head to Minor Head) | Sub-Head   | Budget (O+S)    | Expenditure     | (-) Savings/<br>(+) Excess (OS) | Re-appropriation | (-) Savings/<br>(+) Excess (OSR) |
|--------------|---------------------------------|--|--|-----------------|-----------------|---------------------------------|------------------|----------------------------------|
| 65           |                                 | 2217-05-191                                | {6123} Assam Urban Infrastructure Development and Finance Corporation Ltd. (AUIDFCL) | 0.00            | -               | -0.00                           | 15.00            | -15.00                           |
| 66           |                                 | 4217-01-051                                | {6109} Assam Urban Infrastructure Investment Program (NDB)                           | 0.00            | -               | -0.00                           | 9.00             | -9.00                            |
| 67           | 78 Bodoland Territorial Council | 2210-03-110                                | {0288} Hospital & Dispensaries   | 12.08           | 10.51           | -1.57                           | 0.01             | -1.58                            |
| 68           | 78 Bodoland Territorial Council | 2210-06-101                                | {0749} Leprosy   | 3.94            | 3.02            | -0.92                           | 0.36             | -1.28                            |
| <b>Total</b> |                                 |  |  | <b>6,731.02</b> | <b>5,570.15</b> | <b>-1,160.87</b>                | <b>533.53</b>    | <b>-1,694.40</b>                 |

**Appendix 3.6: Status of Regularisation of Excess Expenditure  
pertaining to 2005-06 to 2021-22  
(Reference: Paragraph 3.3.6.3)**

(₹ in crore)

| Year         | Number of Grants/ Appropriations | Grant No./Appropriation   | Amount of excess | Amount recommended for Regularisation by the PAC    | Status of Regularisation   |
|--------------|----------------------------------|---|------------------|---|--|
| 2005-06      | 2-Grants<br>2-Appropriations     | Revenue Voted – 47<br>Capital Voted – 67<br>Revenue Charged – 6 and 14  | 2.45             | 2.45  | Regularised vide Assam Appropriation Act, 2023 (No. III)           |
| 2006-07      | 4-Grants<br>2-Appropriations     | Revenue Voted – 30<br>Capital Voted – 54, 58 and 60<br>Revenue Charged – 8 and 12                                 | 80.61            | 28.22   | Partially regularised vide Assam Appropriation Act, 2023 (No. IV)* |
| 2007-08      | 9-Grants<br>2-Appropriations     | Revenue Voted – 4, 40, 42 and 65<br>Capital Voted – 31, 34, 59, 60 and 70<br>Revenue Charged-Head of State and 6  | 113.24           | 113.24  | Regularised vide Assam Appropriation Act, 2023 (No. V to XV)       |
| 2008-09      | 6-Grants<br>2-Appropriations     | Revenue Voted – 4, 40 and 72<br>Capital Voted – 60, 76 and 77<br>Revenue Charged – Head of State and 39           | 108.41           | 108.41  |  |
| 2009-10      | 3-Grants                         | Revenue Voted – 40 and 47<br>Capital Voted – 60   | 10.18            | 14.84   |  |
| 2010-11      | 1-Grant<br>1-Appropriation       | Revenue Voted – 40<br>Revenue Charged – 15  | 4.27             | 4.27  |  |
| 2011-12      | 5-Grants<br>2-Appropriations     | Revenue Voted – 22, 23, 47 and 62<br>Capital Voted – 78<br>Revenue Charged – 12<br>Capital Charged – 63           | 915.14           | 915.14  |  |
| 2012-13      | 4-Grants                         | Revenue Voted – 13, 23 and 47<br>Capital Voted – 78   | 1,195.60         | 1,195.60  |  |
| 2013-14      | 5-Grants                         | Revenue Voted – 23, 40 and 64<br>Capital Voted – 55 and 78  | 1,499.89         | 1,499.89  |  |
| 2014-15      | 5-Grants<br>1-Appropriation      | Revenue Voted – 23, 30 and 72<br>Capital Voted – 55 and 78<br>Capital Charged – Public Debt and Servicing of Debt | 3,801.63         | 3,801.63  |  |
| 2015-16      | 3 Grants                         | Revenue Voted – 30<br>Capital Voted – 76 and 77   | 243.77           | 243.77  |  |
| 2016-17      | 5 Grants                         | Revenue Voted – 30 and 64<br>Capital Voted – 34, 76 and 77  | 1,348.44         | 1,348.44  |  |
| 2017-18      | 1 Grant                          | Revenue Voted – 78<br>Capital Voted - 78  | 264.47           | 264.47  |  |
| 2018-19      | 1 - Grant                        | Revenue Voted - 23  | 98.28            | Yet to be recommended for regularisation by the PAC |  |
| 2019-20      | 1 - Grant                        | Revenue Voted - 23  | 645.83           |   |  |
| 2020-21      | 1 - Grant                        | Revenue Voted – 23  | 671.13           |   |  |
| 2021-22      | 1 - Grant                        | Revenue Voted – 23  | 3,747.85         |   |  |
| <b>Total</b> |                                  |   | <b>14,751.19</b> |   |  |

\*Out of ₹ 80.61 crore of excess over six Grants/ Appropriations during 2006-07, an amount of ₹ 52.39 crore pertaining to Grant 30 remains to be regularised

### Appendix 3.7: Grants (at Segment level) with Savings of ₹ 500 crore and above

(Reference: Paragraph 3.4.1)

(₹ in crore)

| Sl. No.      | Grant   | Segment         | Total Grant/ Appropriation | Expenditure      | (-) Savings       |
|--------------|---|-----------------|----------------------------|------------------|-------------------|
| 1            | 14 Police   | Revenue-Voted   | 6,722.26                   | 4,827.86         | -1,894.40         |
| 2            | 17 Administrative and Functional Buildings            | Capital-Voted   | 2,360.05                   | 1,044.41         | -1,315.64         |
| 3            | 25 Miscellaneous General Services and Others          | Revenue-Voted   | 7,346.20                   | 5,324.45         | -2,021.75         |
| 4            | 29 Medical and Public Health                          | Revenue-Voted   | 7,056.75                   | 5,993.58         | -1,063.17         |
| 5            | 34 Housing & Urban Affairs (Municipal Administration) | Revenue-Voted   | 2,653.31                   | 1,236.92         | -1,416.39         |
| 6            | 37 Food Storage and Warehousing                       | Revenue-Voted   | 1,374.52                   | 776.80           | -597.72           |
| 7            | 39 Social Security, Welfare and Nutrition             | Revenue-Voted   | 3,460.70                   | 2,590.85         | -869.85           |
| 8            | 41 Natural Calamities                                 | Revenue-Voted   | 3,474.93                   | 2,461.28         | -1,013.65         |
| 9            | 48 Agriculture  | Revenue-Voted   | 2,141.65                   | 1,599.54         | -542.11           |
| 10           | 57 Panchayat & Rural Development (Rural Development)  | Revenue-Voted   | 17,198.27                  | 14,248.02        | -2,950.25         |
| 11           | 63 Water Resources                                    | Capital-Voted   | 1,444.38                   | 804.75           | -639.63           |
| 12           | 64 Roads and Bridges                                  | Capital-Voted   | 11,044.74                  | 8,201.14         | -2,843.60         |
| 13           |   | Revenue-Voted   | 1,463.82                   | 771.67           | -692.15           |
| 14           | 71 Education (Elementary, Secondary etc.)             | Capital-Voted   | 846.94                     | 261.73           | -585.21           |
| 15           |   | Revenue-Voted   | 17,482.60                  | 13,824.10        | -3,658.50         |
| 16           | 73 Housing & Urban Affairs (Guwahati Development)     | Capital-Voted   | 706.35                     | 133.97           | -572.38           |
| 17           | PD Public Debt and Servicing of Debt                  | Revenue-Charged | 9,543.40                   | 8,874.97         | -668.43           |
| <b>Total</b> |   |                 | <b>96,320.87</b>           | <b>72,976.04</b> | <b>-23,344.83</b> |

### Appendix 3.8: Heads with Variation beyond PAC specified limits and status of explanation

(Reference: Paragraph 3.4.1.1)

| Sl. No. | Grant / Appropriation  | Total Heads | Heads Requiring Explanation | Heads where Explanation was given |
|---------|--|-------------|-----------------------------|-----------------------------------|
| 1       | 01 State Legislature   | 15          | 3                           | --                                |
| 2       | 02 Council of Ministers  | 6           | 6                           | --                                |
| 3       | 03 Administration of Justice   | 52          | 35                          | --                                |
| 4       | 04 Elections   | 17          | 10                          | 4                                 |
| 5       | 05 Sales Tax and Other Taxes   | 7           | 3                           | --                                |
| 6       | 06 Land Revenue  | 37          | 24                          | --                                |
| 7       | 07 Stamps and Registration   | 8           | 6                           | --                                |
| 8       | 08 Excise and Prohibition  | 6           | 4                           | --                                |
| 9       | 09 Transport Services  | 75          | 39                          | --                                |
| 10      | 10 Other Fiscal Services   | 3           | 2                           | --                                |
| 11      | 11 Secretariat and Attached Offices  | 54          | 33                          | 11                                |
| 12      | 12 District Administration   | 49          | 20                          | --                                |
| 13      | 13 Treasury and Accounts Administration  | 14          | 5                           | --                                |
| 14      | 14 Police  | 69          | 44                          | 1                                 |
| 15      | 15 Jails   | 17          | 12                          | --                                |
| 16      | 16 Printing and Stationery   | 5           | 4                           | --                                |
| 17      | 17 Administrative and Functional Buildings                                       | 43          | 29                          | --                                |
| 18      | 18 Fire Services   | 13          | 8                           | --                                |
| 19      | 19 Vigilance Commission and Others   | 17          | 10                          | --                                |
| 20      | 20 Other Administrative Services   | 16          | 12                          | --                                |
| 21      | 21 Guest Houses, Government Hostels  | 15          | 14                          | --                                |
| 22      | 22 Administrative Training   | 14          | 5                           | 2                                 |
| 23      | 23 Pension   | 18          | 15                          | --                                |
| 24      | 24 Aid Materials   | 1           | --                          | --                                |
| 25      | 25 Miscellaneous General Services  | 41          | 22                          | 2                                 |
| 26      | 26 Education (Higher)  | 126         | 54                          | 1                                 |
| 27      | 27 Art and Culture   | 142         | 57                          | 2                                 |
| 28      | 28 State Archives  | 2           | 2                           | --                                |
| 29      | 29 Medical and Public Health   | 219         | 36                          | --                                |
| 30      | 30 Water Supply and Sanitation   | 24          | 18                          | --                                |
| 31      | 31 Urban Development (Town and Country Planning)                                 | 29          | 12                          | --                                |
| 32      | 32 Housing Schemes   | 6           | 4                           | --                                |
| 33      | 33 Residential Buildings   | 3           | 2                           | --                                |
| 34      | 34 Urban Development (Municipal Administration)                                  | 48          | 26                          | --                                |
| 35      | 35 Information and Publicity   | 21          | 9                           | --                                |
| 36      | 36 Labour and Employment   | 80          | 38                          | 7                                 |
| 37      | 37 Food Storage and Warehousing  | 37          | 19                          | --                                |
| 38      | 38 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes, etc. | 193         | 79                          | 1                                 |
| 39      | 39 Social Security, Welfare and Nutrition  | 145         | 73                          | --                                |
| 40      | 40 Social Security and Welfare (Freedom Fighter)                                 | 3           | --                          | --                                |
| 41      | 41 Natural Calamities  | 25          | 23                          | 1                                 |
| 42      | 42 Other Social Services   | 10          | 6                           | --                                |
| 43      | 43 Co-operation  | 23          | 6                           | --                                |
| 44      | 44 North Eastern Council Schemes   | 11          | 9                           | --                                |
| 45      | 45 Census, Surveys and Statistics  | 15          | 9                           | --                                |
| 46      | 46 Weights and Measures  | 6           | 3                           | --                                |

| Sl. No. | Grant / Appropriation  | Total Heads  | Heads Requiring Explanation | Heads where Explanation was given |
|---------|--|--------------|-----------------------------|-----------------------------------|
| 47      | 47 Trade Adviser   | 1            | 1                           | 1                                 |
| 48      | 48 Agriculture   | 123          | 60                          | --                                |
| 49      | 49 Irrigation  | 87           | 45                          | --                                |
| 50      | 50 Other Special Areas Programmes  | 7            | 3                           | --                                |
| 51      | 51 Soil and Water Conservation   | 30           | 17                          | --                                |
| 52      | 52 Animal Husbandry  | 70           | 42                          | 41                                |
| 53      | 53 Dairy Development   | 22           | 15                          | 2                                 |
| 54      | 54 Fisheries   | 33           | 21                          | --                                |
| 55      | 55 Forestry and Wildlife   | 96           | 43                          | 2                                 |
| 56      | 56 Rural Development (Panchayat)   | 50           | 37                          | --                                |
| 57      | 57 Rural Development   | 64           | 42                          | --                                |
| 58      | 58 Industries  | 95           | 55                          | --                                |
| 59      | 59 Village and Small Industries, Sericulture and Weaving                       | 90           | 57                          | --                                |
| 60      | 60 Cottage Industries  | 12           | 6                           | --                                |
| 61      | 61 Mines and Minerals  | 11           | 8                           | 2                                 |
| 62      | 62 Power (Electricity)   | 35           | 18                          | --                                |
| 63      | 63 Water Resources   | 39           | 17                          | --                                |
| 64      | 64 Roads and Bridges   | 71           | 47                          | 1                                 |
| 65      | 65 Tourism   | 47           | 22                          | --                                |
| 66      | 66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions | 29           | 17                          | --                                |
| 67      | 67 Horticulture  | 19           | 18                          | --                                |
| 68      | 68 Loan to Government Servants, etc.   | 1            | --                          | --                                |
| 69      | 69 Scientific Services and Research  | 45           | 3                           | --                                |
| 70      | 70 Hill Areas  | 8            | 6                           | 5                                 |
| 71      | 71 Education (Elementary, Secondary, etc.)                                     | 171          | 105                         | 17                                |
| 72      | 72 Social Security and Welfare   | 2            | --                          | --                                |
| 73      | 73 Urban Development (Guwahati Development Department)                         | 37           | 28                          | --                                |
| 74      | 74 Sports and Youth Services   | 49           | 21                          | --                                |
| 75      | 75 Information and Technology  | 26           | 4                           | --                                |
| 76      | 76 Karbi Anglong Autonomous Council  | 169          | 98                          | --                                |
| 77      | 77 North Cachar Hills Autonomous Council                                       | 147          | 55                          | 13                                |
| 78      | 78 Bodoland Territorial Council  | 233          | 93                          | 27                                |
| 79      | 79 Welfare of Bodoland   | 1            | 1                           | --                                |
| 80      | 80 Indigenous and Tribal Faith and Culture                                     | 14           | 10                          | --                                |
| 81      | 81 AP Appropriation to the Contingency Fund                                    | 1            | --                          | --                                |
| 82      | 82 C1 Public Service Commission  | 1            | 1                           | --                                |
| 83      | 83 C2 Head of State  | 19           | 4                           | --                                |
| 84      | 84 PD Public Debt and Servicing of Debt  | 243          | 7                           | 3                                 |
|         | <b>Total</b>   | <b>3,978</b> | <b>1,877</b>                | <b>146</b>                        |



**Appendix 3.9: Details of Funds in Single Nodal Agency Accounts during 2022-23**  
(Reference: Paragraph 3.5.2.7)

(₹ in crore)

| Sl. No. | Scheme   | Account No.   | Opening Balance | Funds received during 2022-23 |                 | Interest Accrued |             | Other receipt | Interest Remitted |             | Expenditure      | Balance as on 31.03.2023 |
|---------|--|---------------|-----------------|-------------------------------|-----------------|------------------|-------------|---------------|-------------------|-------------|------------------|--------------------------|
|         |  |               |                 | Centre                        | State           | Centre           | State       |               | Centre            | State       |                  |                          |
| 1       | Indira Gandhi National Old Age Pension Scheme                              | ICICI XXX492  | 14.25           | 316.34                        | 42.48           | 0.95             | 0.25        | --            | --                | --          | 284.38           | 89.89                    |
| 2       | Indira Gandhi National Widow Pension Scheme                                | ICICI XXX491  | 7.48            | 52.58                         | --              | 0.22             | --          | --            | 0.22              | --          | 43.76            | 16.30                    |
| 3       | Indira Gandhi National Disability Pension Scheme                           | ICICI XXX493  | 2.73            | 14.68                         | --              | 0.07             | --          | --            | 0.07              | --          | 12.37            | 5.04                     |
| 4       | National Family Benefit Scheme   | ICICI XXX494  | 1.39            | --                            | --              | 0.05             | --          | --            | 0.05              | --          | 0.37             | 1.02                     |
| 5       | Pradhan Mantri Awas Yojna – Gramin (PMAY-G)                                | SBI XXX904    | 574.94          | 11,350.10                     | 1,454.08        | 27.75            | 3.08        | --            | 27.75             | 3.08        | 10,882.85        | 2,496.27                 |
| 6       | Rashtriya Gram Swaraj Abhiyan (RGSA)                                       | SBI XXX510    | 16.64           | 74.26                         | 4.93            | 0.51             | 0.06        | --            | 0.51              | 0.06        | 94.75            | 1.08                     |
| 7       | Shyama Prasad Mukherji Rurban Mission (SPMRM)                              | IDBI XXX011   | 26.45           | 64.72                         | 7.19            | 0.69             | 0.08        | --            | --                | --          | 44.94            | 54.19                    |
| 8       | Deen Dayal Antyodaya Yojana – National Rural Livelihood Mission (DAY-NRLM) | HDFC XXX521   | 49.02           | 371.77                        | 41.31           | 1.37             | 0.15        | 0.10          | 1.66              | 0.08        | 428.13           | 33.85                    |
| 9       | National Rural Economic Transformation Project (NRETP)                     | Canara XXX820 | 1.95            | 40.08                         | 4.41            | 0.08             | 0.01        | 0.01          | 0.06              | 0.01        | 34.91            | 11.56                    |
| 10      | Start-up Village Entrepreneurship Programme (SVEP)                         | UBI XXX689    | 4.13            | --                            | --              | 0.10             | 0.01        | --            | 0.10              | 0.01        | 1.38             | 2.75                     |
| 11      | Mahila Kisan Sashaktikaran Pariyojana (MKSP)                               | NESFB XXX783  | 3.66            | --                            | --              | 0.18             | 0.02        | --            | 0.13              | 0.01        | --               | 3.72                     |
| 12      | Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY)                    | IDBI XXX730   | 69.07           | --                            | --              | 1.34             | 0.15        | --            | 1.51              | 0.17        | 51.40            | 17.48                    |
| 13      | Rural Self Employment Training Institute (RSETI)                           | SBI XXX105    | 0.00            | 1.22                          | --              | --               | --          | --            | --                | --          | 1.22             | --                       |
| 14      | Mahatma Gandhi National Rural Guarantee Programme (MGNRGP)                 | SBI XXX671    | 127.40          | 222.16                        | 74.05           | 3.34             | 1.11        | 0.00          | 1.74              | 1.97        | 258.86           | 165.49                   |
|         | <b>Total</b>   |               | <b>899.11</b>   | <b>12,507.91</b>              | <b>1,628.45</b> | <b>36.65</b>     | <b>4.92</b> | <b>0.11</b>   | <b>33.80</b>      | <b>5.39</b> | <b>12,139.32</b> | <b>2,898.64</b>          |

**Appendix 4.1: Statement showing details of Funds transferred by GoI  
directly to State Implementing Agencies  
(Reference: Paragraph 4.2)**

(₹ in crore)

| Sl. No.                      | GoI Scheme Name/ Scheme Code  | Amount Released by GoI |
|------------------------------|---|------------------------|
| <b>Central Sector Scheme</b> |   |                        |
| 1                            | Aid To Voluntary Organisations Working for the Welfare of Scheduled Tribes- [3547, 4014]  | 0.88                   |
| 2                            | Atal Innovation Mission (AIM) Including Self Employment and Talent Utilisation (SETU) - [2351]  | 3.04                   |
| 3                            | Ayurgyan - [3987]   | 0.01                   |
| 4                            | Blood Transfusion Services - [4061]   | 4.79                   |
| 5                            | Capacity Building for Service Providers - [1095]  | 0.40                   |
| 6                            | Centenaries And Anniversaries, Celebrations and Schemes - [1913]  | 0.19                   |
| 7                            | Conservation Development and Sustainable Management of Medicinal Plants - [3989]  | 1.64                   |
| 8                            | Consumer Welfare Fund - [3048]  | 0.16                   |
| 9                            | Deendayal Disabled Rehabilitation Scheme - [0971]   | 2.61                   |
| 10                           | Designing Innovative Solutions for Holistic Access to Justice in India (DISHA) - [3955]   | 0.06                   |
| 11                           | Dima Hasao Territorial Council - [2023]   | 3.96                   |
| 12                           | Family Welfare Schemes - [3255]   | 0.62                   |
| 13                           | Feedstock Subsidy to BCPL / Assam Gas Cracker Complex - [3950]  | 131.00                 |
| 14                           | Grants to Other Institutions - [3758]   | 2.94                   |
| 15                           | Health Sector Disaster Preparedness and Response and Human Resources Development for Emergency Medical Services - [3263]              | 3.90                   |
| 16                           | Indradhanush Gas Grid Limited (IGGL)-Part of the North-East Natural Gas Pipeline Grid - [3951]  | 1,528.53               |
| 17                           | Industrial Research and Development - [1826]  | 0.91                   |
| 18                           | Infrastructure Development and Capacity Building - [4117]   | 25.08                  |
| 19                           | Innovation, Technology Development and Deployment - [1819]  | 0.16                   |
| 20                           | Integrated Management of Public Distribution System - [3543]  | 1.36                   |
| 21                           | International Cooperation Scheme (MSME) - [0658]  | 0.16                   |
| 22                           | Kala Sanskriti Vikas Yojana - [1914]  | 3.22                   |
| 23                           | Land Records Modernisation Programme - [1811]   | 33.03                  |
| 24                           | Livestock Health and Disease Control Central Sector - [9979]  | 5.58                   |
| 25                           | Loan To North-East Development Finance Corporation - [3731]   | 50.00                  |
| 26                           | Management Support to Rural Development Programs and Strengthening of District Planning Process - [0821]                              | 3.08                   |
| 27                           | Member of Parliament Local Area Development Scheme (MPLAD) - [1261]   | 90.50                  |
| 28                           | National AIDS And STD Control Programme - [9316]  | 25.60                  |
| 29                           | National Child Labour Project Including Grants in Aid to Voluntary Agencies and Reimbursement of Assistance to Bonded Labour - [0598] | 1.40                   |
| 30                           | National Digital Health Mission - [3893]  | 0.76                   |
| 31                           | National Fellowship and Scholarship for Higher Education of ST Students - [1115, 4019]  | 0.45                   |
| 32                           | National Handicrafts Development Programme (NHDP) - [4022]  | 0.47                   |
| 33                           | National Hydrology Project - [1163]   | 4.90                   |

| Sl. No.                           | GoI Scheme Name/ Scheme Code   | Amount Released by GoI |
|-----------------------------------|--|------------------------|
| 34                                | National Institutes of Pharmaceutical Education and Research (NIPERS) - [3267]                                       | 96.79                  |
| 35                                | National Service Scheme - [9230]   | 1.34                   |
| 36                                | National Tele Mental Health Programme - [4126]   | 0.14                   |
| 37                                | North-East Industrial Development Scheme (NEIDS) 2017 - [3814]   | 164.99                 |
| 38                                | North-East Special Infrastructure Development Scheme (NESIDS) - [3559]   | 241.34                 |
| 39                                | North-Eastern Industrial and Investment Promotion Policy (NEIPP) - [9265]  | 109.97                 |
| 40                                | Numaligarh Refinery Expansion Project - [4125]   | 245.00                 |
| 41                                | Other Renewable Energy Applications (OREA) - [4100]  | 0.04                   |
| 42                                | Pradhan Mantri Swasthya Suraksha Yojana - [0398]   | 22.51                  |
| 43                                | Payment For Import of Urea - [9747]  | 2.79                   |
| 44                                | Payment For Indigenous Urea - [9750]   | 379.91                 |
| 45                                | Pradhan Mantri Kisan Sampada Yojana-Creation of Infrastructure for Agro Processing Clusters - [3607]                 | 13.84                  |
| 46                                | Pradhan Mantri Kisan Samman Nidhi (PM-KISAN) - [3624]  | 572.70                 |
| 47                                | Pradhan Mantri Kisan Sampada Yojana-Creation/Expansion of Food Processing & Preservation Capacities - [3609]         | 19.07                  |
| 48                                | Pradhan Mantri Kisan Sampada Yojana-Human Resource and Institutions - [3612]   | 0.22                   |
| 49                                | Price Monitoring Structure - [3046]  | 0.00                   |
| 50                                | Prime Minister's Development Initiative for North-East Region (PM-DEVINE) - [4129]                                   | 121.41                 |
| 51                                | Procurement and Marketing Support Scheme - [0648]  | 0.65                   |
| 52                                | Relief And Rehabilitation for Migrants and Repatriates - [3191]  | 0.57                   |
| 53                                | Research, Training and Studies and Other Road Safety Schemes - [0848]  | 1.00                   |
| 54                                | Research, Development and Consultancy on Generic Issues Related to CPSES and State Level Public Enterprises - [0700] | 0.38                   |
| 55                                | SARDP for NER Financed from NIF - [0847]   | 50.16                  |
| 56                                | Scheme for Leadership Development of Minority Women - [1340]   | 0.03                   |
| 57                                | Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA) for SCs - [3964]              | 0.64                   |
| 58                                | Schemes for Differently Abled Persons - [0970]   | 5.49                   |
| 59                                | Schemes of North-East Council - Special Development Projects - [0248]  | 334.31                 |
| 60                                | Science and Technology Institutional and Human Capacity Building - [1817]  | 1.36                   |
| 61                                | Skill Development Initiatives (MOMA) - [3586]  | 2.21                   |
| 62                                | Social Security for Plantation Workers in Assam - [3083]   | 15.00                  |
| 63                                | Space Science Promotion - [2792]   | 0.91                   |
| 64                                | Training Schemes - PPG&P - [1950]  | 0.10                   |
| 65                                | Transport/ Freight Subsidy Scheme - [0508]   | 202.22                 |
| 66                                | Payment for Indigenous P and K Fertilisers - [9745]  | 25.64                  |
| <b>Centrally Sponsored Scheme</b> |  |                        |
| 1                                 | Agriculture Census and Statistics - [9005]   | 30.94                  |
| 2                                 | Agriculture Extension - [9144]   | 2.90                   |
| 3                                 | Atal Vayo Abhyuday Yojana (AVYAY) - [3968]   | 6.09                   |
| 4                                 | Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana (PMJAY) - [3685]  | 214.34                 |
| 5                                 | Development of Skills - [3212]   | 2.74                   |
| 6                                 | Incentivisation of Panchayat - [1813]  | 1.59                   |
| 7                                 | Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission - [9150]  | 4,589.98               |
| 8                                 | Livestock Census and Integrated Sample Survey - [9978]   | 0.03                   |
| 9                                 | Mahatma Gandhi National Rural Guarantee Program - [9219]   | 1,870.22               |

## Appendices

| Sl. No.                          | GoI Scheme Name/ Scheme Code   | Amount Released by GoI |
|----------------------------------|--|------------------------|
| 10                               | National Action Plan for Drug Demand Reduction (SJE) - [3817]  | 4.37                   |
| 11                               | National Apprenticeship Promotion Scheme (PMKVY) - [4086]  | 0.12                   |
| 12                               | National Livestock Mission - [9008]  | 0.08                   |
| 13                               | National Rural Livelihood Mission - [9181]   | 0.48                   |
| 14                               | Organic Value chain Development for North-East Region (Krishionnati Yojana) - [4035]   | 20.59                  |
| 15                               | PM Formalisation of Micro Food Processing Enterprises PM - FME - [3887]  | 0.40                   |
| 16                               | Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY) - [3967]  | 0.05                   |
| 17                               | Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) - [3991]   | 2.26                   |
| 18                               | Rashtriya Gokul Mission - [3033]   | 36.58                  |
| 19                               | Rashtriya Krishi Vikas Yojna - [9145]  | 1.28                   |
| 20                               | SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.) - [3980] | 79.18                  |
| 21                               | SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.) - [3979]  | 0.67                   |
| 22                               | SAMBAL (One Stop Centre Mahila Police Volunteer Women helpline Swadhar Ujjawala Widow homes etc.) - [3979]   | 0.62                   |
| 23                               | Seed and Planting Material - [3031]  | 3.23                   |
| 24                               | Tertiary Care Programs - [2035]  | 1.26                   |
| <b>Establishment Expenditure</b> |  |                        |
| 1                                | Establishment Expenditure (Animal Husbandry Dairying and Fisheries) - [3440]   | 0.10                   |
| 2                                | Establishment Expenditure (IPP) - [3462]   | 0.41                   |
| 3                                | Establishment Expenditure (Police) - [3460]  | 0.05                   |
| 4                                | Establishment Expenditure Election Commission of India - [3605]  | 1.30                   |
| 5                                | Establishment Expenditure-(DWRD & GR) - [3437]   | 61.85                  |
| <b>Other Central Expenditure</b> |  |                        |
| 1                                | Assistance to Autonomous Bodies (DST) - [1015]   | 43.72                  |
| 2                                | Assistance to Other Institutions - [1958]  | 22.00                  |
| 3                                | Autonomous Organisations - [1853]  | 14.21                  |
| 4                                | Exploration Activities under National Mineral Exploration Trust - [3583]   | 1.61                   |
| 5                                | Grants to Central Universities (CUs) - [0873]  | 11.48                  |
| 6                                | Lokpriya Gopinath Bordoloi Regional Institute of Mental Health, Tezpur - [3266]  | 58.30                  |
| 7                                | National Institute of Pharmaceutical Education and Research (NIPERS)- (Establishment Expenditure) - [3849]   | 9.70                   |
| 8                                | North-East Regional Agricultural Marketing Corporation - [3168]  | 5.67                   |
| 9                                | North-Eastern Handicrafts and Handlooms Corporation Ltd - [9761]   | 2.00                   |
| 10                               | Support to Autonomous Bodies (MINES) - [9982]  | 0.20                   |
| 11                               | Support to Indian Institutes of Technology - [0920]  | 459.73                 |
| 12                               | Support to National Institutes of Technology (NITS) And IEST - [3670]  | 156.44                 |
| 13                               | Welfare Grant and Miscellaneous-Police - [3571]  | 0.73                   |
| <b>Others</b>                    |  |                        |
| 1                                | Others   | 595.00                 |
| <b>Total</b>                     |  | <b>12,878.62</b>       |

**Appendix 4.2: Statement showing details of Centrally Sponsored Scheme Funds, transferred by GoI directly to State Implementing Agencies**  
(Reference: Paragraph 4.2)

(₹ in crore)

| Sl. No. | GoI Scheme Name/ Scheme Code  | Amt. Released by GoI directly to IAs | Release to State Government | Per cent of direct release |
|---------|---|--------------------------------------|-----------------------------|----------------------------|
| 1       | Agriculture Census and Statistics- [9005]   | 30.94                                | 0.00                        | 100.00                     |
| 2       | Agriculture Extension - [9144]  | 2.90                                 | 19.00                       | 13.24                      |
| 3       | Atal Vayo Abhyuday Yojana (AVYAY) - [3968]  | 6.09                                 | 0.00                        | 100.00                     |
| 4       | Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana (PMJAY) - [3685]   | 214.34                               | 0.00                        | 100.00                     |
| 5       | Border Area Development Program - [9161]  | 0.00                                 | 5.09                        | 0.00                       |
| 6       | Development Of Skills - [3212]  | 2.74                                 | 0.00                        | 100.00                     |
| 7       | Digitalisation Of Primary Agriculture Cooperative Societies - [4008]  | 0.00                                 | 6.41                        | 0.00                       |
| 8       | Edible Oil -Oilseeds (Krishionnati Yojna) - [4034]  | 0.00                                 | 1.58                        | 0.00                       |
| 9       | Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission - [4063] | 0.00                                 | 1,699.30                    | 0.00                       |
| 10      | Flood Management and Border Areas Programme FMBAP - [3546]  | 0.00                                 | 248.66                      | 0.00                       |
| 11      | Food and Nutrition Security (Krishionnati Yojana) - [9140]  | 0.00                                 | 79.78                       | 0.00                       |
| 12      | Har Khet Ko Pani - [2052]   | 0.00                                 | 75.22                       | 0.00                       |
| 13      | Human Resources for Health and Medical Education - [9157]   | 0.00                                 | 50.00                       | 0.00                       |
| 14      | Incentivisation of Panchayat - [1813]   | 1.59                                 | 0.00                        | 100.00                     |
| 15      | Indira Gandhi National Disability Pension Scheme (IGNDPS) - [3169]  | 0.00                                 | 12.93                       | 0.00                       |
| 16      | Indira Gandhi National Old Age Pension Scheme (IGNOAPS) - [3163]  | 0.00                                 | 254.44                      | 0.00                       |
| 17      | Indira Gandhi National Widow Pension Scheme (IGNWPS) - [3167]   | 0.00                                 | 42.18                       | 0.00                       |
| 18      | Infrastructure Facilities for Judiciary - [9174]  | 0.00                                 | 25.00                       | 0.00                       |
| 19      | Infrastructure Maintenance - [4064]   | 0.00                                 | 264.74                      | 0.00                       |
| 20      | Integrated Development of Wildlife Habitats - [9186]  | 0.00                                 | 2.09                        | 0.00                       |
| 21      | Integrated Development of Horticulture - [9120]   | 0.00                                 | 28.25                       | 0.00                       |
| 22      | Irrigation Census - [2027]  | 0.00                                 | 2.12                        | 0.00                       |
| 23      | Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission - [9150]   | 4,589.98                             | 0.00                        | 100.00                     |
| 24      | Livestock Census and Integrated Sample Survey - [9978]  | 0.03                                 | 0.00                        | 100.00                     |
| 25      | Mahatma Gandhi National Rural Guarantee Program - [9219]  | 1,870.22                             | 225.09                      | 89.26                      |
| 26      | Mission For Development Of 100 Smart Cities - [9478]  | 0.00                                 | 147.00                      | 0.00                       |

## Appendices

| Sl. No. | GoI Scheme Name/ Scheme Code   | Amt. Released by GoI directly to IAs | Release to State Government | Per cent of direct release |
|---------|--|--------------------------------------|-----------------------------|----------------------------|
| 27      | Mission Vatsalya (Child Protection Services and Child Welfare Services) - [3976]                       | 0.00                                 | 37.35                       | 0.00                       |
| 28      | Modernisation Of Police Forces - [3194]  | 0.00                                 | 113.02                      | 0.00                       |
| 29      | National Action Plan for Drug Demand Reduction (SJE) - [3817]  | 4.37                                 | 0.02                        | 99.54                      |
| 30      | National Apprenticeship Promotion Scheme (PMKVY) - [4086]  | 0.12                                 | 0.00                        | 100.00                     |
| 31      | National AYUSH Mission (NAM) - [9158]  | 0.00                                 | 10.12                       | 0.00                       |
| 32      | National Career Service - [9499]   | 0.00                                 | 1.25                        | 0.00                       |
| 33      | National Livestock Mission - [9008]  | 0.08                                 | 0.00                        | 100.00                     |
| 34      | National Mission for Safety of Women (Fast Track Spl Courts - Nirbhaya Fund) - [3690]                  | 0.00                                 | 6.73                        | 0.00                       |
| 35      | National Rural Livelihood Mission - [9181]   | 0.48                                 | 427.93                      | 0.11                       |
| 36      | National Urban Livelihood Mission - State Component - [2000]   | 0.00                                 | 20.16                       | 0.00                       |
| 37      | New India Literacy Programme (NILP) - [4122]   | 0.00                                 | 8.27                        | 0.00                       |
| 38      | Organic Value chain Development for Northeast Region (Krishionnati Yojana) - [4035]                    | 20.59                                | 0.00                        | 100.00                     |
| 39      | Other Items of State/UT Component - PMAY Urban - [1989]  | 0.00                                 | 397.00                      | 0.00                       |
| 40      | PM Formalisation of Micro Food Processing Enterprises PM - FME - [3887]                                | 0.40                                 | 12.18                       | 3.18                       |
| 41      | PMKSY - Accelerated Irrigation Benefit Programme and National/Special Projects - [3993]                | 0.00                                 | 41.98                       | 0.00                       |
| 42      | Post Matric Scholarship - Tribal - [3373]  | 0.00                                 | 68.45                       | 0.00                       |
| 43      | Post - Matric Scholarship - SCs - [2063]   | 0.00                                 | 0.10                        | 0.00                       |
| 44      | Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY) - [3967]                                      | 0.05                                 | 0.00                        | 100.00                     |
| 45      | Pradhan Mantri Awas Yojna (PMAY) - Rural - [9180]  | 0.00                                 | 6,826.40                    | 0.00                       |
| 46      | Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM - ABHIM) - [3991]                     | 2.26                                 | 0.00                        | 100.00                     |
| 47      | Pradhan Mantri Gram Sadak Yojna - [9179]   | 0.00                                 | 664.91                      | 0.00                       |
| 48      | Pradhan Mantri Krishi Sinchayi Yojna - Watershed Development Component - [9183]                        | 0.00                                 | 54.02                       | 0.00                       |
| 49      | Pradhan Mantri Matsya Sampada Yojana (PMMSY) - [3890]  | 0.00                                 | 26.54                       | 0.00                       |
| 50      | Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid-Day Meal in Schools) - [9165] | 0.00                                 | 887.21                      | 0.00                       |
| 51      | Pre-Matric Scholarship for OBCs, EBCs and DNTs - PM YASASVI - [9493]                                   | 0.00                                 | 17.59                       | 0.00                       |
| 52      | Pre-Matric Scholarship - Tribal - [9272]   | 0.00                                 | 1.07                        | 0.00                       |
| 53      | Project Elephant - [0260]  | 0.00                                 | 1.67                        | 0.00                       |
| 54      | Project Tiger - [9155]   | 0.00                                 | 25.60                       | 0.00                       |
| 55      | Rashtriya Gokul Mission - [3033]   | 36.58                                | 0.00                        | 100.00                     |
| 56      | Rashtriya Gram Swaraj Abhiyan (RGSA) - [3617]  | 0.00                                 | 55.29                       | 0.00                       |

| Sl. No.      | GoI Scheme Name/ Scheme Code   | Amt. Released by GoI directly to IAs | Release to State Government | Per cent of direct release |
|--------------|--|--------------------------------------|-----------------------------|----------------------------|
| 57           | Rashtriya Krishi Vikas Yojna - [9145]  | 1.28                                 | 204.50                      | 0.62                       |
| 58           | Rashtriya Uchhatar Shiksha Abhiyan (RUSA) - [9170]   | 0.00                                 | 68.43                       | 0.00                       |
| 59           | Revision of norms for Central Assistance Released to States/UTs for meeting expenditure on intra - state movement handing of food grains and FPS dealers' margin under NFSA - [4048] | 0.00                                 | 238.24                      | 0.00                       |
| 60           | Saksham Anganwadi and Poshan 2.0(Umbrella ICDS - Anganwadi Services Poshan Abhiyan Scheme for Adolescent Girls National Crèche Scheme) - [3975]                                      | 0.00                                 | 1,651.63                    | 0.00                       |
| 61           | Samagra Shiksha - [3667]   | 0.00                                 | 2,080.86                    | 0.00                       |
| 62           | SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.) - [3980]   | 79.18                                | 5.61                        | 93.38                      |
| 63           | SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.) - [3979]  | 1.30                                 | 8.90                        | 12.75                      |
| 64           | SBM - Rural (DWS) - [9151]   | 0.00                                 | 214.45                      | 0.00                       |
| 65           | Seed and Planting Material - [3031]  | 3.23                                 | 0.00                        | 100.00                     |
| 66           | Shyama Prasad Mukherjee Rurban Mission - [2049]  | 0.00                                 | 64.72                       | 0.00                       |
| 67           | Skill Strengthening for Industrial Value Enhancements - [3822]   | 0.00                                 | 2.02                        | 0.00                       |
| 68           | Special Central Assistance to Tribal Sub - Schemes - [3380]  | 0.00                                 | 115.38                      | 0.00                       |
| 69           | Swachh Bharat Mission (SBM) - Urban - [9757]   | 0.00                                 | 70.40                       | 0.00                       |
| 70           | Tertiary Care Programs - [2035]  | 1.24                                 | 0.00                        | 100.00                     |
| 71           | Urban Rejuvenation Mission - 500 Cities - [9556]   | 0.00                                 | 315.49                      | 0.00                       |
| <b>Total</b> |  | <b>6,870.00</b>                      | <b>17,934.37</b>            | <b>27.70</b>               |



**Appendix 4.3: Department-wise List of Outstanding UCs for the year  
2001-02 to 2021-22  
(Reference: Paragraph 4.3)**

(₹ in crore)

| Sl. No. | Name of the Department                      | No. of Outstanding UCs | Amount   |
|---------|---|------------------------|----------|
| 1.      | Administrative Reforms (Training)           | 6                      | 55.92    |
| 2.      | Agriculture                                 | 252                    | 2,093.09 |
| 3.      | Animal Husbandry                            | 33                     | 40.71    |
| 4.      | Assembly Secretariat                        | 99                     | 2.14     |
| 5.      | Co-operation                                | 132                    | 56.92    |
| 6.      | Cultural Affairs                            | 432                    | 189.09   |
| 7.      | Dairy Development                           | 30                     | 26.47    |
| 8.      | Education (General)                         | 4,310                  | 3,256.37 |
| 9.      | Election                                    | 2                      | 0.22     |
| 10.     | Excise                                      | 2                      | 1.98     |
| 11.     | Finance (Taxation)                          | 355                    | 647.75   |
| 12.     | Finance (Economic Affairs)                  | 93                     | 375.01   |
| 13.     | Finance                                     | 81                     | 3,074.33 |
| 14.     | Fisheries                                   | 145                    | 53.22    |
| 15.     | Food & Civil Supplies                       | 26                     | 233.79   |
| 16.     | Forest                                      | 4                      | 3.48     |
| 17.     | General Administration                      | 216                    | 105.92   |
| 18.     | Governor Secretariat                        | 21                     | 1.91     |
| 19.     | Guwahati Development                        | 37                     | 657.41   |
| 20.     | Handloom and Textile                        | 132                    | 78.92    |
| 21.     | Health                                      | 376                    | 9,176.37 |
| 22.     | Hill Areas                                  | 111                    | 38.35    |
| 23.     | Home  | 114                    | 380.31   |
| 24.     | Horticulture                                | 18                     | 160.17   |
| 25.     | Industry and Commerce                       | 108                    | 252.44   |
| 26.     | Information and Public Relation             | 1                      | 0.10     |
| 27.     | Information and Technology                  | 36                     | 93.62    |
| 28.     | Irrigation                                  | 1                      | 3.60     |
| 29.     | Judicial                                    | 15                     | 26.81    |
| 30.     | Labour & Employment                         | 40                     | 206.26   |
| 31.     | Labour welfare                              | 5                      | 25.23    |
| 32.     | Power                                       | 6                      | 0.56     |
| 33.     | Minority Development                        | 77                     | 463.81   |
| 34.     | Municipal Administration                    | 120                    | 528.27   |
| 35.     | Panchayat and Rural Development             | 456                    | 3,971.52 |
| 36.     | Transformation and Development (Planning)   | 806                    | 753.32   |
| 37.     | Political                                   | 13                     | 18.64    |
| 38.     | Public Health Engineering                   | 7                      | 386.13   |
| 39.     | Public Works Department                     | 11                     | 411.42   |
| 40.     | Revenue and Disaster Management             | 913                    | 66.24    |
| 41.     | Revenue                                     | 1,503                  | 789.44   |
| 42.     | Rural Development                           | 16                     | 765.51   |
| 43.     | Science and Technology                      | 84                     | 35.81    |
| 44.     | Secretariat Administration                  | 311                    | 1,398.91 |
| 45.     | Sericulture                                 | 233                    | 105.85   |
| 46.     | Social Welfare                              | 856                    | 2,332.63 |
| 47.     | Sports and Youth Welfare                    | 179                    | 146.01   |
| 48.     | Tourism                                     | 148                    | 164.49   |
| 49.     | Urban Development (Town & Country Planning) | 97                     | 70.79    |
| 50.     | Urban Development                           | 7                      | 2.44     |
| 51.     | Transport                                   | 40                     | 247.20   |



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| Sl. No. | Name of the Department | No. of Outstanding UCs | Amount           |
|---------|------------------------|------------------------|------------------|
| 52.     | Water Resources        | 2                      | 311.11           |
| 53.     | Welfare of PT & BC     | 1,041                  | 3,703.69         |
|         | <b>Total</b>           | <b>14,159</b>          | <b>37,991.70</b> |

## Appendix 4.4: Outstanding DCC Bills against drawal of AC Bills up to 2022-23

(Reference: Paragraph 4.4)

(₹ in crore)

| Sl. No.      | Name of the Department                    | No. of Pending DCC Bills | Amount        |
|--------------|---|--------------------------|---------------|
| 1            | Administrative Reforms and Training       | 1                        | 0.00049       |
| 2            | Agriculture                               | 1                        | 0.01          |
| 3            | Assam Legislative Assembly Secretariat    | 7                        | 0.14          |
| 4            | Co-operation                              | 1                        | 0.0015        |
| 5            | Cultural Affairs                          | 27                       | 2.24          |
| 6            | Border Protection and Development         | 32                       | 34.98         |
| 7            | Education (General)                       | 33                       | 85.03         |
| 8            | Election                                  | 100                      | 28.06         |
| 9            | Excise                                    | 1                        | 0.002         |
| 10           | Finance (Taxation)                        | 8                        | 0.92          |
| 11           | Finance                                   | 24                       | 28.58         |
| 12           | Food, Civil Supplies and Consumer Affairs | 2                        | 26.03         |
| 13           | General Administration                    | 81                       | 20.23         |
| 14           | Governor Secretariat                      | 1                        | 0.21          |
| 15           | Health and Family Welfare                 | 22                       | 106.08        |
| 16           | Hill Areas                                | 9                        | 2.79          |
| 17           | Home                                      | 185                      | 84.98         |
| 18           | Industries and Commerce                   | 4                        | 2.93          |
| 19           | Information & Public Relation             | 11                       | 0.06          |
| 20           | Judicial                                  | 57                       | 1.88          |
| 21           | Labour Welfare                            | 4                        | 0.04          |
| 22           | Panchayat and Rural Development           | 122                      | 102.55        |
| 23           | Pension & Public Grievances               | 4                        | 0.07          |
| 24           | Personnel Department                      | 9                        | 0.72          |
| 25           | Transformation & Development              | 22                       | 6.97          |
| 26           | Political                                 | 42                       | 0.33          |
| 27           | Public Health Engineering                 | 2                        | 0.0004        |
| 28           | Public Works                              | 29                       | 0.26          |
| 29           | Revenue & Disaster Management             | 9                        | 0.87          |
| 30           | Revenue                                   | 301                      | 32.16         |
| 31           | Sainik Welfare                            | 1                        | 0.03          |
| 32           | Secretariat Administration                | 137                      | 73.95         |
| 33           | Social Welfare                            | 14                       | 37.49         |
| 34           | Sports & Youth Welfare                    | 2                        | 0.26          |
| 35           | Tourism                                   | 42                       | 8.44          |
| 36           | Transport                                 | 11                       | 148.86        |
| 37           | Water Resources                           | 35                       | 0.07          |
| 38           | Welfare of PT & BC                        | 26                       | 61.37         |
| <b>Total</b> |   | <b>1,419</b>             | <b>899.59</b> |

**Appendix 4.5: Statement showing details of pendency in finalisation  
Accounts by various Bodies and Authorities  
(Reference: Paragraph 4.12)**

| Sl. No. | Name of the Department                 | Name of the Body/Authority  | Year (s) for which Accounts had not been Received | Total No. of Pending Annual Accounts |
|---------|--|---|---|--------------------------------------|
| 1       | Agriculture                            | Assam Agricultural University (AAU), Jorhat                               | 2021-22 to 2022-23                                | 2                                    |
| 2       |  | Assam Rural Infrastructure & Agriculture Services (ARIAS) Society         | 2021-22 to 2022-23                                | 2                                    |
| 3       | Art & Culture                          | Shrimanta Sankardev Kalakhetra Society (SSKS)                             | 2022-23   | 1                                    |
| 4       | Education (Elementary)                 | Samagra Shiksha Assam   | 2022-23   | 1                                    |
| 5       | Education (Higher)                     | Anandaram Borooah Institute of Language, Art & Culture, Guwahati          | 2021-22 to 2022-23                                | 2                                    |
| 6       |  | Assam Science & Technology University, Guwahati                           | 2020-21 to 2022-23                                | 3                                    |
| 7       |  | Bodoland University, BTAD   | 2022-23   | 1                                    |
| 8       |  | Cotton University   | 2020-21 to 2022-23                                | 3                                    |
| 9       |  | Dibrugarh University  | 2021-22 to 2022-23                                | 2                                    |
| 10      |  | Gauhati University  | 2015-16 to 2022-23                                | 8                                    |
| 11      |  | Krishna Kanta Handique State Open University                              | 2022-23   | 1                                    |
| 12      |  | Rashtriya Uchhatar Siksha Abhiyan   | 2014-15 to 2022-23                                | 9                                    |
| 13      |  | Rabindra Nath Thakur University, Hojai                                    | 2017-18 to 2022-23                                | 6                                    |
| 14      |  | Mahapurush Srimanta Sankardev Biswavidyalaya                              | 2014-15 to 2022-23                                | 9                                    |
| 15      | Sri Sri Anirudhhadev Sports University | 2020-21 to 2022-23  | 3   |                                      |
| 16      | Assam Institute of Management (AIM)    | 2020-21 to 2022-23  | 3   |                                      |
| 17      | Environment & Forest                   | Assam Project Forest and Biodiversity Conservation (APFBC)                | 2022-23   | 1                                    |
| 18      |  | Assam State Bio-Diversity Board (ASBB)                                    | 2020-21 to 2022-23                                | 3                                    |
| 19      |  | Compensatory Afforestation fund Management and Planning Authority (CAMPA) | 2020-21 to 2022-23                                | 3                                    |
| 20      |  | State Pollution Control Board, Assam (SPCB)                               | 2018-19 to 2022-23                                | 5                                    |
| 21      | Finance                                | Chief Minister Samagra Gramya Unnayan Yojana (CMSGUY)                     | 2022-23   | 1                                    |
| 22      | Handloom & Textiles                    | Assam Khadi & Village Industries Board (AKVIB)                            | 2022-23   | 1                                    |
| 23      | Health & Family Welfare                | Assam State AIDS Control Society, Guwahati                                | 2022-23   | 1                                    |
| 24      |  | Assam Arogya Nidhi Trust  | 2022-23   | 1                                    |
| 25      |  | National Health Mission, Guwahati   | 2022-23   | 1                                    |
| 26      |  | Srimanta Sankaradeva University of Health Science                         | 2020-21 to 2022-23                                | 3                                    |
| 27      | Hill Areas                             | Karbi Anglong Autonomous Council  | 2018-19 to 2022-23                                | 5                                    |
| 28      |  | North Cachar Hills Autonomous Council                                     | 2020-21 to 2022-23                                | 3                                    |
| 29      | Home & Political                       | Assam Human Rights Commission   | 2019-20 to 2022-23                                | 4                                    |

| Sl. No. | Name of the Department            | Name of the Body/Authority  | Year (s) for which Accounts had not been Received | Total No. of Pending Annual Accounts |
|---------|-----------------------------------|---|---|--------------------------------------|
| 30      | Labour & Welfare                  | Assam Building & Other Construction Workers Welfare Board         | 2020-21 to 2022-23                                | 3                                    |
| 31      |                                   | Assam Tea Employees Provident Fund Organisation                   | 2022-23   | 1                                    |
| 32      | Legislative                       | Assam State Legal Services Authority                              | 2020-21 to 2022-23                                | 3                                    |
| 33      | P & RD                            | DRDA, Chirang   | 2019-20 to 2022-23                                | 4                                    |
| 34      |                                   | DRDA, Kokrajhar   | 2019-20 to 2022-23                                | 4                                    |
| 35      |                                   | DRDA, KAAC, Diphu   | 2016-17 to 2022-23                                | 7                                    |
| 36      |                                   | DRDA, Udalguri  | 2016-17 to 2022-23                                | 7                                    |
| 37      |                                   | DRDA, Haflong   | 2016-17 to 2022-23                                | 7                                    |
| 38      |                                   | DRDA, Baksa   | 2015-16 to 2022-23                                | 8                                    |
| 39      | Public Works                      | Assam State Road Board (ASRB)                                     | 2021-22 to 2022-23                                | 2                                    |
| 40      | Science & Technology              | Assam Energy Development Agency (AEDA)                            | 2021-22 to 2022-23                                | 2                                    |
| 41      |                                   | Assam Science Technology & Environment Council (ASTEC)            | 2021-22 to 2022-23                                | 2                                    |
| 42      | Skill & Employment                | Assam Skill Development Mission                                   | 2021-22 to 2022-23                                | 2                                    |
| 43      | Sports & Youth Welfare            | Sports Authority of Assam   | 2021-22 to 2022-23                                | 2                                    |
| 44      | Transformation & Development      | Omeo Kumar Das Institute of Social Change & Development (OKDISCD) | 2022-23   | 1                                    |
| 45      | Welfare of Bodoland               | Bodoland Territorial Council                                      | 2021-22 to 2022-23                                | 2                                    |
| 46      | Welfare of Tribal Affairs (Plain) | Adivasi Development Council                                       | 2010-11 to 2022-23                                | 13                                   |
| 47      |                                   | Amri-Karbi Development Council                                    | 2010-11 to 2022-23                                | 13                                   |
| 48      |                                   | Assam Tribal Development Authority, Guwahati                      | 2022-23   | 1                                    |
| 49      |                                   | Barak Valley Hill Tribes Development Council                      | 2010-11 to 2022-23                                | 13                                   |
| 50      |                                   | Bishnupriya Manipuri Development Council                          | 2010-11 to 2022-23                                | 13                                   |
| 51      |                                   | Chutia Development Council  | 2010-11 to 2022-23                                | 13                                   |
| 52      |                                   | Deori Autonomous Council  | 2009-10 to 2022-23                                | 14                                   |
| 53      |                                   | Gorkha Development Council  | 2010-11 to 2022-23                                | 13                                   |
| 54      |                                   | Koch Rajbongashi Development Council                              | 2010-11 to 2022-23                                | 13                                   |
| 55      |                                   | Maimal Development Council.                                       | 2010-11 to 2022-23                                | 13                                   |
| 56      |                                   | Manipuri Development Council                                      | 2010-11 to 2022-23                                | 13                                   |
| 57      |                                   | Mech Kachari Development Council                                  | 2010-11 to 2022-23                                | 13                                   |
| 58      |                                   | Morang Development Council  | 2010-11 to 2022-23                                | 13                                   |
| 59      |                                   | Morang Autonomous Council   | 2009-10 to 2022-23                                | 14                                   |
| 60      |                                   | Moria Development Council   | 2010-11 to 2022-23                                | 13                                   |
| 61      |                                   | Mottok Development Council  | 2010-11 to 2022-23                                | 13                                   |
| 62      |                                   | Nath Yogi Development Council                                     | 2010-11 to 2022-23                                | 13                                   |
| 63      |                                   | Rabha Hasong Autonomous Council                                   | 2009-10 to 2022-23                                | 14                                   |
| 64      |                                   | Sadharanjati Development Council                                  | 2010-11 to 2022-23                                | 13                                   |
| 65      |                                   | Sarania Kachari Development Council                               | 2010-11 to 2022-23                                | 13                                   |
| 66      |                                   | Singph (Man Tai) Development Council                              | 2010-11 to 2022-23                                | 13                                   |
| 67      |                                   | Sonowal Kachari Autonomous Council                                | 2009-10 to 2022-23                                | 14                                   |
| 68      |                                   | Thengal Kachari Autonomous Council                                | 2009-10 to 2022-23                                | 14                                   |
| 69      | Tai Ahom Development Council      | 2010-11 to 2022-23  | 13  |                                      |
| 70      | Tiwa Autonomous Council           | 2009-10 to 2022-23  | 14  |                                      |

| Sl. No.      | Name of the Department                | Name of the Body/Authority                 | Year (s) for which Accounts had not been Received | Total No. of Pending Annual Accounts |
|--------------|---------------------------------------|--|---|--------------------------------------|
| 71           |                                       | T.G & Ex-Tea Garden Development Council    | 2010-11 to 2022-23                                | 13                                   |
| 72           | Welfare of Minorities and Development | Assam Minority Development Board, Guwahati | 2020-21 to 2022-23                                | 3                                    |
| 73           | Women and Child Development           | Assam State Social Welfare Board, Guwahati | 2021-22 to 2022-23                                | 2                                    |
| 74           |                                       | POSHAN Abhiyan                             | 2017-18 to 2022-23                                | 6                                    |
| 75           |                                       | State Child Protection Society             | 2022-23   | 1                                    |
| <b>Total</b> |                                       |  |   | <b>489</b>                           |

**Appendix 4.6: Department-wise/duration-wise/category-wise breakup of the cases of theft, misappropriation, defalcation, etc. (Cases where final action was pending at the end of 31 March 2023)**

(Reference to Paragraph: 4.14)

(₹ in lakh)

| Sl. No. | Name of the Department/ Directorate              | Up to 5 years |        | 5 to 10 years |          | 10 to 15 years |        | 15 to 20 years |        | 20 to 25 years |        | More than 25 years |       | Total |          | Theft cases |      | Misappropriation/ Loss to Government |          |
|---------|--|---------------|--------|---------------|----------|----------------|--------|----------------|--------|----------------|--------|--------------------|-------|-------|----------|-------------|------|--------------------------------------|----------|
|         |  | N             | A      | N             | A        | N              | A      | N              | A      | N              | A      | N                  | A     | N     | A        | N           | A    | N                                    | A        |
| 1       | Agriculture                                      | 4             | 5.70   | 5             | 24.29    | 14             | 218.35 | 16             | 244.93 | 5              | 58.47  | 4                  | 14.94 | 48    | 566.68   | 4           | 5.27 | 44                                   | 561.41   |
| 2       | Animal Husbandry & Veterinary                    | 3             | 6.64   | 5             | 310.48   | 4              | 144.7  | 2              | 1.93   | 2              | 9.22   | 2                  | 1.13  | 18    | 474.10   | 2           | 9.41 | 16                                   | 464.69   |
| 3       | Administrative Reform & Training                 | 1             | 115.81 | 0             | 0.00     | 0              | 0.00   | 0              | 0.00   | 0              | 0.00   | 0                  | 0.00  | 1     | 115.81   | 0           | 0.00 | 1                                    | 115.81   |
| 4       | Assam Khadi and Village Industries Board (AKVIB) | 0             | 0.00   | 0             | 0.00     | 0              | 0.00   | 0              | 0.00   | 4              | 101.92 | 1                  | 54.57 | 5     | 156.49   | 1           | 0.49 | 4                                    | 156.00   |
| 5       | ARTFED   | 0             | 0.00   | 1             | 0.00     | 0              | 0.00   | 0              | 0.00   | 0              | 0.00   | 0                  | 0.00  | 1     | 0.00     | 1           | 0.00 | 0                                    | 0        |
| 6       | Border Protection and Development                | 0             | 0.00   | 0             | 0.00     | 1              | 22.41  | 0              | 0.00   | 0              | 0.00   | 0                  | 0.00  | 1     | 22.41    | 0           | 0.00 | 1                                    | 22.41    |
| 7       | Co-operation                                     | 0             | 0.00   | 5             | 4.81     | 1              | 0.14   | 0              | 0.00   | 0              | 0.00   | 0                  | 0.00  | 6     | 4.95     | 0           | 0.00 | 6                                    | 4.95     |
| 8       | Cultural Affairs                                 | 0             | 0.00   | 1             | 89.72    | 0              | 0.00   | 0              | 0.00   | 0              | 0.00   | 0                  | 0.00  | 1     | 89.72    | 0           | 0.00 | 1                                    | 89.72    |
| 9       | Dairy  | 0             | 0.00   | 0             | 0.00     | 1              | 301.00 | 0              | 0.00   | 0              | 0.00   | 0                  | 0.00  | 1     | 301.00   | 0           | 0.00 | 1                                    | 301.00   |
| 10      | DIPRO  | 0             | 0.00   | 0             | 0.00     | 0              | 0.00   | 1              | 0.24   | 0              | 0.00   | 0                  | 0.00  | 1     | 0.24     | 0           | 0.00 | 1                                    | 0.24     |
| 11      | General Administration (DCs)                     | 17            | 510.4  | 23            | 1,366.92 | 2              | 150.4  | 8              | 83.78  | 0              | 0.00   | 0                  | 0.00  | 50    | 2,111.50 | 0           | 0.00 | 50                                   | 2,111.50 |
| 12      | General Administration (SDO)                     | 0             | 0.00   | 1             | 60.58    | 0              | 0.00   | 0              | 0.00   | 0              | 0.00   | 0                  | 0.00  | 1     | 60.58    | 0           | 0.00 | 1                                    | 60.58    |
| 13      | Education (Elementary)                           | 0             | 0.00   | 11            | 556.78   | 4              | 170.38 | 0              | 0.00   | 0              | 0.00   | 0                  | 0.00  | 15    | 727.16   | 1           | 0.37 | 14                                   | 726.79   |
| 14      | Education (Secondary)                            | 0             | 0.00   | 5             | 75.86    | 1              | 106.3  | 0              | 0.00   | 0              | 0.00   | 0                  | 0.00  | 6     | 182.16   | 0           | 0.00 | 6                                    | 182.16   |
| 15      | Education (Higher)                               | 0             | 0.00   | 4             | 1,148.85 | 3              | 51.7   | 0              | 0.00   | 0              | 0.00   | 0                  | 0.00  | 7     | 1,200.55 | 0           | 0.00 | 7                                    | 1,200.55 |
| 16      | Fishery  | 1             | 0.60   | 0             | 0.00     | 0              | 0.00   | 2              | 1.55   | 0              | 0.00   | 0                  | 0.00  | 3     | 2.15     | 1           | 0.60 | 2                                    | 1.55     |
| 17      | Handloom & Textile                               | 1             | 1.00   | 0             | 0.00     | 2              | 11.65  | 2              | 8.84   | 1              | 8.57   | 0                  | 0.00  | 6     | 30.06    | 2           | 8.84 | 4                                    | 21.22    |

| Sl. No.      | Name of the Department/ Directorate | Up to 5 years |                 | 5 to 10 years |                 | 10 to 15 years |                | 15 to 20 years |                 | 20 to 25 years |               | More than 25 years |              | Total      |                  | Theft cases |               | Misappropriation/ Loss to Government |                  |
|--------------|-------------------------------------|---------------|-----------------|---------------|-----------------|----------------|----------------|----------------|-----------------|----------------|---------------|--------------------|--------------|------------|------------------|-------------|---------------|--------------------------------------|------------------|
|              |                                     | N             | A               | N             | A               | N              | A              | N              | A               | N              | A             | N                  | A            | N          | A                | N           | A             | N                                    | A                |
| 18           | Health and Family Welfare           | 3             | 127.91          | 17            | 848.33          | 11             | 55.04          | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 31         | 1,031.28         | 0           | 0             | 31                                   | 1,031.28         |
| 19           | Hill Areas                          | 0             | 0.00            | 3             | 17.7            | 15             | 290.85         | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 18         | 308.55           | 0           | 0             | 18                                   | 308.55           |
| 20           | Home (A)                            | 0             | 0.00            | 3             | 4.58            | 0              | 0.00           | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 3          | 4.58             | 0           | 0.00          | 3                                    | 4.58             |
| 21           | Home (B)                            | 0             | 0.00            | 1             | 0.28            | 0              | 0.00           | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 1          | 0.28             | 0           | 0.00          | 1                                    | 0.28             |
| 22           | Industries                          | 0             | 0.00            | 5             | 174.70          | 0              | 0.00           | 2              | 1,020.16        | 0              | 0.00          | 0                  | 0.00         | 7          | 1,194.86         | 0           | 0.00          | 7                                    | 1,194.86         |
| 23           | Irrigation                          | 0             | 0.00            | 5             | 205.56          | 4              | 166.08         | 3              | 4.50            | 0              | 0.00          | 0                  | 0.00         | 12         | 376.14           | 4           | 16.78         | 8                                    | 359.36           |
| 24           | Medical Education & Research Deptt. | 0             | 0.00            | 5             | 193.74          | 3              | 36.42          | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 8          | 230.16           | 0           | 0             | 8                                    | 230.16           |
| 25           | Panchayat & Rural Development       | 0             | 0.00            | 1             | 12.65           | 1              | 14.86          | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 2          | 27.51            | 0           | 0.00          | 2                                    | 27.51            |
| 26           | Public Health Engineering           | 1             | 293.50          | 0             | 0.00            | 0              | 0.00           | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 1          | 293.50           | 0           | 0.00          | 1                                    | 293.5            |
| 27           | Public Works (Roads)                | 1             | 0.53            | 10            | 2,626.63        | 3              | 121.03         | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 14         | 2,748.19         | 0           | 0.00          | 14                                   | 2,748.19         |
| 28           | Public Works (NH)                   | 0             | 0.00            | 1             | 97.09           | 1              | 62.70          | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 2          | 159.79           | 0           | 0.00          | 2                                    | 159.79           |
| 29           | Public Works Department (Building)  | 0             | 0.00            | 1             | 11.80           | 0              | 0.00           | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 1          | 11.80            | 0           | 0.00          | 1                                    | 11.80            |
| 30           | Sericulture                         | 4             | 20.17           | 2             | 3.69            | 3              | 3.27           | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 9          | 27.13            | 0           | 0.00          | 9                                    | 27.13            |
| 31           | Skill & Employment                  | 0             | 0.00            | 4             | 314.05          | 0              | 0.00           | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 4          | 314.05           | 0           | 0             | 4                                    | 314.05           |
| 32           | Social Justice & Empowerment        | 0             | 0.00            | 1             | 18.39           | 0              | 0.00           | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 1          | 18.39            | 0           | 0             | 1                                    | 18.39            |
| 33           | Tribal Affairs (Plains)             | 0             | 0.00            | 8             | 146.72          | 0              | 0.00           | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 8          | 146.72           | 1           | 0             | 7                                    | 146.72           |
| 34           | Urban Development                   | 0             | 0.00            | 1             | 7               | 1              | 43.56          | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 2          | 50.56            | 0           | 0             | 2                                    | 50.56            |
| 35           | Water Resources                     | 1             | 18.31           | 2             | 31.53           | 1              | 11.93          | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 4          | 61.77            | 3           | 43.46         | 1                                    | 18.31            |
| 36           | Welfare of Bodoland                 | 1             | 4.93            | 11            | 134.55          | 1              | 0.85           | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 13         | 140.33           | 2           | 10.93         | 11                                   | 129.40           |
| 37           | Women & Child Development           | 3             | 340.17          | 10            | 43.69           | 2              | 8.78           | 0              | 0.00            | 0              | 0.00          | 0                  | 0.00         | 15         | 392.64           | 1           | 4.75          | 14                                   | 387.89           |
| <b>Total</b> |                                     | <b>41</b>     | <b>1,445.67</b> | <b>152</b>    | <b>8,530.97</b> | <b>79</b>      | <b>1,992.4</b> | <b>36</b>      | <b>1,365.93</b> | <b>12</b>      | <b>178.18</b> | <b>7</b>           | <b>70.64</b> | <b>327</b> | <b>13,583.79</b> | <b>23</b>   | <b>100.90</b> | <b>304</b>                           | <b>13,482.89</b> |

N-number; A-amount. Source: Inspection Reports.

**Appendix 5.1**

**Statement showing position of total investment (equity and long-term loans) in SPSEs as on 31 March 2023**

**(Reference: Paragraph 5.3 and 5.4.1)**

(₹ in crore)

| Sl. No.                                    | Name of SPSE                                       | Name of Department                     | Month and year of incorporation | Equity <sup>51</sup> at close of the year 2022-23 |             |             |                 | Long term loans outstanding at close of the year 2022-23 |             |               |               | Total investment (equity and loans) as on 31 March 2023 | Man-power     |
|--|--|--|---------------------------------|---|-------------|-------------|-----------------|--|-------------|---------------|---------------|---|---------------|
|  |  |  |                                 | GoA   | GoI         | Others      | Total           | GoA  | GoI         | Others        | Total         |   |               |
| 1  | 2  | 3                                      | 4                               | 5 (a)   | 5 (b)       | 5 (c)       | 5 (d)           | 6 (a)  | 6 (b)       | 6 (c)         | 6 (d)         | 7   | 8             |
| <b>A. Power sector SPSEs</b>               |  |  |                                 |   |             |             |                 |  |             |               |               |   |               |
| 1  | Assam Power Generation Corporation Ltd.            | Power                                  | 23-10-2003                      | 2,428.71  | 0.00        | 0.00        | 2,428.71        | 17.70  | 0.00        | 371.97        | 389.67        | 2,818.38  | 961           |
| 2  | Assam Electricity Grid Corporation Ltd.            | Power                                  | 23-10-2003                      | 2,693.39  | 0.00        | 0.00        | 2,693.39        | 12.40  | 0.00        | 0.00          | 12.40         | 2,705.79  | 1691          |
| 3  | Assam Power Distribution Company Ltd.              | Power                                  | 23-10-2003                      | 4,824.81  | 0.00        | 0.00        | 4,824.81        | 93.12  | 0.00        | 343.07        | 436.19        | 5,261.00  | 14,266        |
| <b>Total (A)</b>                           |  |  |                                 | <b>9,946.91</b>                                   | <b>0.00</b> | <b>0.00</b> | <b>9,946.91</b> | <b>123.22</b>  | <b>0.00</b> | <b>715.04</b> | <b>838.26</b> | <b>10,785.17</b>  | <b>16,918</b> |
| <b>B. Non-Power sector SPSEs (Working)</b> |  |  |                                 |   |             |             |                 |  |             |               |               |   |               |
| <b>AGRICULTURE &amp; ALLIED</b>            |  |  |                                 |   |             |             |                 |  |             |               |               |   |               |
| 4  | Assam Seeds Corporation Ltd.                       | Agriculture                            | 27-01-1967                      | 1.46  | 0.00        | 0.00        | 1.46            | 3.89   | 0.00        | 0.00          | 3.89          | 5.35  | 96            |
| 5  | Assam Fisheries Development Corporation Ltd.       | Fisheries                              | 01-03-1977                      | 0.49  | 0.00        | 0.00        | 0.49            | 0.00   | 0.00        | 0.00          | 0.00          | 0.49  | 22            |
| 6  | Assam Livestock and Poultry Corporation Ltd.       | Animal Husbandry                       | 02-06-1984                      | 0.07  | 2.12        | 0.00        | 2.19            | 0.00   | 0.00        | 0.00          | 0.00          | 2.19  | 25            |
| 7  | Assam Tea Corporation Ltd.                         | Industries & Commerce                  | 02-04-1972                      | 29.54   | 0.00        | 0.00        | 29.54           | 765.38   | 0.00        | 0.00          | 765.38        | 794.92  | 14,167        |
| 8  | Assam Plantation Crop Development Corporation Ltd. | Soil Conservation                      | 11-01-1974                      | 5.00  | 0.00        | 0.00        | 5.00            | 8.99   | 0.00        | 0.00          | 8.99          | 13.99   | 18            |
| 9  | Assam Food and Civil Supplies Corporation Ltd.     | Food Civil Supplies & Consumer Affairs | 23-09-2014                      | 12.19   | 0.00        | 0.00        | 12.19           | 0.00   | 0.00        | 0.00          | 0.00          | 12.19   | 342           |
| <b>Sector wise total</b>                   |  |  |                                 | <b>48.75</b>                                      | <b>2.12</b> | <b>0.00</b> | <b>50.87</b>    | <b>778.26</b>  | <b>0.00</b> | <b>0.00</b>   | <b>778.26</b> | <b>829.13</b>   | <b>14,670</b> |

<sup>51</sup> Equity includes share application money - Assam Tea Corporation Limited: ₹ 2 crore, Assam Minorities Development and Finance Corporation Ltd.: ₹ 2.40 crore, Assam Industrial Development Corporation Limited: ₹ 7.58 crore and Assam State Textiles Corporation Limited: ₹ 0.32 crore.



| Sl. No.                  | Name of SPSE  | Name of Department                          | Month and year of incorporation | Equity <sup>51</sup> at close of the year 2022-23 |             |             |               | Long term loans outstanding at close of the year 2022-23 |             |              |               | Total investment (equity and loans) as on 31 March 2023 | Man-power  |
|--------------------------|---|---|---------------------------------|---|-------------|-------------|---------------|--|-------------|--------------|---------------|---|------------|
|                          |   |   |                                 | GoA   | GoI         | Others      | Total         | GoA  | GoI         | Others       | Total         |   |            |
| 1                        | 2   | 3   | 4                               | 5 (a)   | 5 (b)       | 5 (c)       | 5 (d)         | 6 (a)  | 6 (b)       | 6 (c)        | 6 (d)         | 7   | 8          |
| <b>FINANCE</b>           |   |   |                                 |   |             |             |               |  |             |              |               |   |            |
| 10                       | Assam Plains Tribes Development Corporation Ltd.                    | Welfare of Plains Tribes & Backward Classes | 29-03-1975                      | 2.20  | 0.75        | 0.00        | 2.95          | 0.00   | 0.00        | 14.61        | 14.61         | 17.56   | 104        |
| 11                       | Assam State Development Corporation for Other Backward Classes Ltd. |   | 08-06-1975                      | 3.40  | 0.00        | 0.00        | 3.40          | 0.00   | 0.00        | 0.00         | 0.00          | 0.00  | 3.40       |
| 12                       | Assam Minorities Development and Finance Corporation Ltd.           | Welfare of Minorities                       | 27-02-1997                      | 2.41  | 0.00        | 0.00        | 2.41          | 0.00   | 0.00        | 8.37         | 8.37          | 10.78   | -          |
| 13                       | Assam State Development Corporation for Scheduled Castes Ltd.       | Welfare of Plains Tribes & Backward Classes | 18-01-1975                      | 5.59  | 4.51        | 0.00        | 10.10         | 0.00   | 0.00        | 0.00         | 0.00          | 10.10   | 52         |
| 14                       | Assam State Film (Finance & Development) Corporation Ltd.           | Cultural Affairs                            | 09-04-1974                      | 0.10  | 0.00        | 0.00        | 0.10          | 0.04   | 0.00        | 0.00         | 0.04          | 0.14  | 13         |
| <b>Sector wise total</b> |   |   |                                 | <b>13.70</b>                                      | <b>5.26</b> | <b>0.00</b> | <b>18.96</b>  | <b>0.04</b>  | <b>0.00</b> | <b>22.98</b> | <b>23.02</b>  | <b>41.98</b>  | <b>206</b> |
| <b>INFRASTRUCTURE</b>    |   |   |                                 |   |             |             |               |  |             |              |               |   |            |
| 15                       | Assam Hills Small Industries Development Corporation Ltd.           | Hills Areas                                 | 30-03-1964                      | 2.00  | 0.00        | 0.00        | 2.00          | 41.51  | 0.00        | 0.00         | 41.51         | 43.51   | 75         |
| 16                       | Assam Industrial Development Corporation Ltd.                       | Industries & Commerce                       | 21-04-1965                      | 139.21  | 0.00        | 0.00        | 139.21        | 86.35  | 0.00        | 0.00         | 86.35         | 225.56  | 151        |
| 17                       | Assam Small Industries Development Corporation Ltd.                 | Industries & Commerce                       | 27-03-1962                      | 6.67  | 0.00        | 0.00        | 6.67          | 5.19   | 0.00        | 0.00         | 5.19          | 11.86   | 74         |
| 18                       | Assam Electronics Development Corporation Ltd.                      | Information Technology                      | 04-04-1984                      | 9.46  | 0.00        | 0.00        | 9.46          | 0.55   | 0.00        | 0.00         | 0.55          | 10.01   | 251        |
| 19                       | Assam Mineral Development Corporation Ltd.                          | Mines and Mineral                           | 19-05-1983                      | 4.89  | 0.00        | 0.00        | 4.89          | 0.00   | 0.00        | 0.00         | 0.00          | 4.89  | 73         |
| 20                       | Assam Police Housing Corporation Ltd.                               | Home  | 11-05-1980                      | 0.04  | 0.00        | 0.00        | 0.04          | 0.00   | 0.00        | 0.00         | 0.00          | 0.04  | 108        |
| 21                       | Assam Trade Promotion Organisation                                  | Industries & Commerce                       | 17-02-2010                      | 10.00   | 0.00        | 0.00        | 10.00         | 0.00   | 0.00        | 0.00         | 0.00          | 10.00   | 3          |
| <b>Sector wise total</b> |   |   |                                 | <b>172.27</b>                                     | <b>0.00</b> | <b>0.00</b> | <b>172.27</b> | <b>133.60</b>  | <b>0.00</b> | <b>0.00</b>  | <b>133.60</b> | <b>305.87</b>   | <b>735</b> |

Appendices

| Sl. No.                  | Name of SPSE   | Name of Department             | Month and year of incorporation | Equity <sup>51</sup> at close of the year 2022-23 |             |               |                  | Long term loans outstanding at close of the year 2022-23 |             |                 |                 | Total investment (equity and loans) as on 31 March 2023 | Man-power     |   |
|--------------------------|--|--------------------------------|---------------------------------|---|-------------|---------------|------------------|--|-------------|-----------------|-----------------|---|---------------|---|
|                          |  |                                |                                 | GoA   | GoI         | Others        | Total            | GoA  | GoI         | Others          | Total           |   |               |   |
| 1                        | 2  | 3                              | 4                               | 5 (a)   | 5 (b)       | 5 (c)         | 5 (d)            | 6 (a)  | 6 (b)       | 6 (c)           | 6 (d)           | 7   | 8             |   |
| <b>MANUFACTURING</b>     |  |                                |                                 |   |             |               |                  |  |             |                 |                 |   |               |   |
| 22                       | Assam Petro-Chemicals Ltd.                                       | Industries & Commerce          | 22-04-1971                      | 232.25  | 0.00        | 387.77        | 620.02           | 0.00   | 0.00        | 924.65          | 924.65          | 1,544.67  | 412           |   |
| 23                       | Ashok Paper Mill (Assam) Ltd.                                    |                                | 06-07-1991                      | 0.01  | 0.00        | 0.00          | 0.01             | 2.04   | 0.00        | 0.00            | 2.04            | 2.04  | 2.05          | 7 |
| 24                       | Assam Hydro-Carbon and Energy Company Ltd.                       |                                | 02-05-2006                      | 61.00   | 0.00        | 0.00          | 61.00            | 0.00   | 0.00        | 0.00            | 0.00            | 0.00  | 61.00         | 9 |
| 25                       | Amtron Informatics (India) Ltd.                                  | Information Technology         | 27-03-2002                      | 0.00  | 0.00        | 0.01          | 0.01             | 0.00   | 0.00        | 1.20            | 1.20            | 1.21  | 0             |   |
| 26                       | Assam State Fertilisers and Chemicals Ltd.                       | Industries & Commerce          | 30-03-1988                      | 0.00  | 0.00        | 4.93          | 4.93             | 10.76  | 0.00        | 0.00            | 10.76           | 15.69   | 18            |   |
| <b>Sector wise total</b> |  |                                |                                 | <b>293.26</b>                                     | <b>0.00</b> | <b>392.71</b> | <b>685.97</b>    | <b>12.80</b>   | <b>0.00</b> | <b>925.85</b>   | <b>938.65</b>   | <b>1,624.62</b>   | <b>446</b>    |   |
| <b>SERVICES</b>          |  |                                |                                 |   |             |               |                  |  |             |                 |                 |   |               |   |
| 27                       | Assam Tourism Development Corporation Ltd.                       | Tourism                        | 06-06-1988                      | 0.39  | 0.00        | 0.00          | 0.39             | 0.00   | 0.00        | 0.00            | 0.00            | 0.39  | 180           |   |
| 28                       | Assam Medical Services Corporation Limited                       | Health                         | 22-06-2016                      | 8.54  | 0.00        | 0.00          | 8.54             | 0.00   | 0.00        | 0.00            | 0.00            | 8.54  | 45            |   |
| <b>Sector wise total</b> |  |                                |                                 | <b>8.93</b>                                       | <b>0.00</b> | <b>0.00</b>   | <b>8.93</b>      | <b>0.00</b>  | <b>0.00</b> | <b>0.00</b>     | <b>0.00</b>     | <b>8.93</b>   | <b>225</b>    |   |
| <b>MISCELLANEOUS</b>     |  |                                |                                 |   |             |               |                  |  |             |                 |                 |   |               |   |
| 29                       | Assam Government Marketing Corporation Ltd.                      | Handloom Textile & Sericulture | 16-12-1959                      | 2.16  | 1.34        | 0.00          | 3.50             | 0.00   | 0.00        | 0.00            | 0.00            | 3.50  | 33            |   |
| 30                       | Assam State Textbook Production and Publication Corporation Ltd. | Education                      | 03-03-1972                      | 1.00  | 0.00        | 0.00          | 1.00             | 0.00   | 0.00        | 0.00            | 0.00            | 1.00  | 48            |   |
| 31                       | Assam Gas Company Ltd.   | Industries & Commerce          | 31-03-1962                      | 16.91   | 0.00        | 0.00          | 16.91            | 0.00   | 0.00        | 41.27           | 41.27           | 58.18   | 325           |   |
| 32                       | DNP Ltd.   |                                | 15-06-2007                      | 0.00  | 0.00        | 167.25        | 167.25           | 0.00   | 0.00        | 25.00           | 25.00           | 192.25  | 31            |   |
| 33                       | Purba Bharti Gas Private Ltd.                                    |                                | 19-11-2019                      | 0.00  | 0.00        | 121.91        | 121.91           | 0.00   | 0.00        | 0.00            | 0.00            | 121.91  | 25            |   |
| <b>Sector wise total</b> |  |                                |                                 | <b>20.07</b>                                      | <b>1.34</b> | <b>289.16</b> | <b>310.57</b>    | <b>0.00</b>  | <b>0.00</b> | <b>66.27</b>    | <b>66.27</b>    | <b>376.84</b>   | <b>462</b>    |   |
| <b>Total (B)</b>         |  |                                |                                 | <b>556.98</b>                                     | <b>8.72</b> | <b>681.87</b> | <b>1,247.57</b>  | <b>924.70</b>  | <b>0.00</b> | <b>1,015.10</b> | <b>1,939.80</b> | <b>3,187.37</b>   | <b>16,744</b> |   |
| <b>Total (A+B)</b>       |  |                                |                                 | <b>10,503.89</b>                                  | <b>8.72</b> | <b>681.87</b> | <b>11,194.48</b> | <b>1,047.92</b>  | <b>0.00</b> | <b>1,730.14</b> | <b>2,778.06</b> | <b>13,972.54</b>  | <b>33,662</b> |   |

| Sl. No.                          | Name of SPSE  | Name of Department    | Month and year of incorporation | Equity <sup>51</sup> at close of the year 2022-23 |              |               |                  | Long term loans outstanding at close of the year 2022-23 |             |                 |                 | Total investment (equity and loans) as on 31 March 2023 | Man-power     |
|----------------------------------|---|-----------------------|---------------------------------|---|--------------|---------------|------------------|--|-------------|-----------------|-----------------|---|---------------|
|                                  |   |                       |                                 | GoA   | GoI          | Others        | Total            | GoA  | GoI         | Others          | Total           |   |               |
| 1                                | 2   | 3                     | 4                               | 5 (a)   | 5 (b)        | 5 (c)         | 5 (d)            | 6 (a)  | 6 (b)       | 6 (c)           | 6 (d)           | 7   | 8             |
| <b>C. Statutory Corporations</b> |   |                       |                                 |   |              |               |                  |  |             |                 |                 |   |               |
| <b>FINANCE</b>                   |   |                       |                                 |   |              |               |                  |  |             |                 |                 |   |               |
| 1                                | Assam Financial Corporation                               | Finance               | 04-01-1954                      | 26.85   | 0.00         | 5.55          | 32.40            | 54.00  | 0.00        | 0.00            | 54.00           | 86.40   | 82            |
| <b>Sector wise total</b>         |   |                       |                                 | <b>26.85</b>                                      | <b>0.00</b>  | <b>5.55</b>   | <b>32.40</b>     | <b>54.00</b>   | <b>0.00</b> | <b>0.00</b>     | <b>54.00</b>    | <b>86.40</b>  | <b>82</b>     |
| <b>SERVICE</b>                   |   |                       |                                 |   |              |               |                  |  |             |                 |                 |   |               |
| 2                                | Assam State Transport Corporation                         | Transport             | 03-01-1970                      | 157.47  | 10.26        | 0.00          | 167.73           | 0.00   | 0.00        | 8.23            | 8.23            | 175.96  | 3,054         |
| 3                                | Assam State Warehousing Corporation                       | Co-operation          | 08-01-1958                      | 8.00  | 5.47         | 0.00          | 13.47            | 4.25   | 0.00        | 0.00            | 4.25            | 17.72   | 255           |
| <b>Sector wise total</b>         |   |                       |                                 | <b>165.47</b>                                     | <b>15.73</b> | <b>0.00</b>   | <b>181.20</b>    | <b>4.25</b>  | <b>0.00</b> | <b>8.23</b>     | <b>12.48</b>    | <b>193.68</b>   | <b>3,309</b>  |
| <b>Total (C)</b>                 |   |                       |                                 | <b>192.32</b>                                     | <b>15.73</b> | <b>5.55</b>   | <b>213.60</b>    | <b>58.25</b>   | <b>0.00</b> | <b>8.23</b>     | <b>66.48</b>    | <b>280.08</b>   | <b>3,391</b>  |
| <b>Grand Total (A + B + C)</b>   |   |                       |                                 | <b>10,696.21</b>                                  | <b>24.45</b> | <b>687.42</b> | <b>11,408.08</b> | <b>1,106.17</b>  | <b>0.00</b> | <b>1,738.37</b> | <b>2,844.54</b> | <b>14,252.62</b>  | <b>37,053</b> |
| <b>D. Non-working PSUs</b>       |   |                       |                                 |   |              |               |                  |  |             |                 |                 |   |               |
| <b>AGRICULTURE &amp; ALLIED</b>  |   |                       |                                 |   |              |               |                  |  |             |                 |                 |   |               |
| 1                                | Assam Agro-Industries Development Corporation Ltd.        | Agriculture           | 27-01-1975                      | 2.20  | 0.00         | 0.00          | 2.20             | 6.76   | 0.00        | 0.50            | 7.26            | 9.46  | 2             |
| 2                                | Assam State Minor Irrigation Development Corporation Ltd. | Irrigation            | 15-10-1980                      | 17.35   | 0.00         | 0.00          | 17.35            | 0.00   | 0.00        | 0.00            | 0.00            | 17.35   | -             |
| <b>Sector wise total</b>         |   |                       |                                 | <b>19.55</b>                                      | <b>0.00</b>  | <b>0.00</b>   | <b>19.55</b>     | <b>6.76</b>  | <b>0.00</b> | <b>0.50</b>     | <b>7.26</b>     | <b>26.81</b>  | <b>2</b>      |
| <b>INFRASTRUCTURE</b>            |   |                       |                                 |   |              |               |                  |  |             |                 |                 |   |               |
| 3                                | Assam Power Loom Development Corporation Ltd.             | Industries & Commerce | 03-05-1990                      | 3.54  | 0.00         | 1.00          | 4.54             | 0.00   | 0.00        | 0.08            | 0.08            | 4.62  | -             |
| 4                                | Assam Government Construction Corporation Ltd.            | PWD (R&B)             | 24-03-1964                      | 2.00  | 0.00         | 0.00          | 2.00             | 0.00   | 0.00        | 0.00            | 0.00            | 2.00  | 6             |
| <b>Sector wise total</b>         |   |                       |                                 | <b>5.54</b>                                       | <b>0.00</b>  | <b>1.00</b>   | <b>6.54</b>      | <b>0.00</b>  | <b>0.00</b> | <b>0.08</b>     | <b>0.08</b>     | <b>6.62</b>   | <b>6</b>      |
| <b>MANUFACTURING</b>             |   |                       |                                 |   |              |               |                  |  |             |                 |                 |   |               |
| 5                                | Assam Conductors and Tubes Ltd.                           | Industries & Commerce | 22-06-1964                      | 1.54  | 0.00         | 0.00          | 1.54             | 3.56   | 0.00        | 0.00            | 3.56            | 5.10  | 3             |
| 6                                | Assam State Textiles Corporation Ltd.                     |                       | 26-02-1980                      | 15.76   | 0.00         | 0.00          | 15.76            | 6.07   | 0.00        | 0.00            | 6.07            | 21.83   | 7             |
| 7                                | Pragjyotish Fertilisers and Chemicals Ltd.                |                       | 27-02-2004                      | 0.00  | 0.00         | 2.33          | 2.33             | 0.00   | 0.00        | 0.00            | 0.00            | 2.33  | 1             |

Appendices

| Sl. No.                      | Name of SPSE   | Name of Department    | Month and year of incorporation | Equity <sup>51</sup> at close of the year 2022-23 |              |               |                  | Long term loans outstanding at close of the year 2022-23 |             |                 |                 | Total investment (equity and loans) as on 31 March 2023 | Man-power     |
|------------------------------|--|-----------------------|---------------------------------|---|--------------|---------------|------------------|--|-------------|-----------------|-----------------|---|---------------|
|                              |  |                       |                                 | GoA   | GoI          | Others        | Total            | GoA  | GoI         | Others          | Total           |   |               |
| 1                            | 2  | 3                     | 4                               | 5 (a)   | 5 (b)        | 5 (c)         | 5 (d)            | 6 (a)  | 6 (b)       | 6 (c)           | 6 (d)           | 7   | 8             |
| 8                            | Assam Tanneries Ltd.                                     |                       | 28-09-1961                      | 0.01  | 0.00         | 0.01          | 0.02             | 0.00   | 0.00        | 0.00            | 0.00            | 0.02  | -             |
| 9                            | Industrial Papers (Assam) Ltd.                           | Industries & Commerce | 09-06-1974                      | 0.00  | 0.00         | 0.40          | 0.40             | 0.00   | 0.00        | 0.00            | 0.00            | 0.40  | 3             |
| 10                           | Assam Spun Silk Mills Ltd.                               |                       | 31-03-1960                      | 1.70  | 0.00         | 0.00          | 1.70             | 3.79   | 0.00        | 0.20            | 3.99            | 5.69  | -             |
| 11                           | Assam Polytex Ltd.                                       |                       | 29-05-1982                      | 0.00  | 0.00         | 5.26          | 5.26             | 0.00   | 0.00        | 0.00            | 0.00            | 5.26  | -             |
| 12                           | Assam Syntex Ltd.  |                       | 04-01-1985                      | 0.00  | 0.00         | 5.12          | 5.12             | 0.00   | 0.00        | 0.00            | 0.00            | 5.12  | 2             |
| 13                           | Assam State Weaving and Manufacturing Company Ltd.       |                       | 29-11-1988                      | 0.00  | 0.00         | 8.20          | 8.20             | 0.00   | 0.00        | 0.00            | 0.00            | 8.20  | 2             |
| 14                           | Assam and Meghalaya Mineral Development Corporation Ltd. | Mines and Mineral     | 08-10-1964                      | 0.20  | 0.00         | 0.03          | 0.23             | 0.00   | 0.00        | 0.00            | 0.00            | 0.23  | -             |
| 15                           | Cachar Sugar Mills Ltd.                                  | Industries & Commerce | 30-03-1972                      | 0.00  | 0.00         | 3.38          | 3.38             | 0.00   | 0.00        | 0.70            | 0.70            | 4.08  | -             |
| 16                           | Fertichem Ltd.   |                       | 29-03-1974                      | 0.00  | 0.00         | 0.43          | 0.43             | 0.00   | 0.00        | 0.00            | 0.00            | 0.43  | 2             |
| <b>Sector wise total</b>     |  |                       |                                 | <b>19.21</b>                                      | <b>0.00</b>  | <b>25.16</b>  | <b>44.37</b>     | <b>13.42</b>   | <b>0.00</b> | <b>0.90</b>     | <b>14.32</b>    | <b>58.69</b>  | <b>20</b>     |
| <b>Total (D)</b>             |  |                       |                                 | <b>44.30</b>                                      | <b>0.00</b>  | <b>26.16</b>  | <b>70.46</b>     | <b>20.18</b>   | <b>0.00</b> | <b>1.48</b>     | <b>21.66</b>    | <b>92.12</b>  | <b>28</b>     |
| <b>Grand Total (A+B+C+D)</b> |  |                       |                                 | <b>10,740.51</b>                                  | <b>24.45</b> | <b>713.58</b> | <b>11,478.54</b> | <b>1,126.35</b>  | <b>0.00</b> | <b>1,739.85</b> | <b>2,866.20</b> | <b>14,344.74</b>  | <b>37,081</b> |

## Appendix 5.2

**Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest financial statements/accounts as on 30 September 2023**

(Reference: Paragraph 5.3, 5.5.1, 5.7.1, and 5.8.1)

(₹ in crore)

| Sl. No.                                    | Name of SPSE   | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+) /Loss (-) | Turn-over       | Paid Up Capital | Accumulated Loss (-) | Free Reserve & Surplus <sup>52</sup> | Long term loan outstanding <sup>53</sup> | Net worth <sup>54</sup> | Capital employed <sup>55</sup> |
|--|--|--------------------|-------------------------|---------------------------------------|--------------------------|-----------------|-----------------|----------------------|--------------------------------------|--|-------------------------|--------------------------------|
| 1  | 2  | 3                  | 4                       | 5                                     | 6                        | 7               | 8               | 9                    | 10                                   | 11                                       | 12                      | 13                             |
| <b>A. Power sector SPSEs</b>               |  |                    |                         |                                       |                          |                 |                 |                      |                                      |  |                         |                                |
| 1  | Assam Power Generation Corporation Ltd.                          | 2022-23            | 2023-24                 | 152.93                                | 92.21                    | 1111.08         | 2428.71         | 0.00                 | 200.49                               | 389.67                                   | 2629.20                 | 3018.87                        |
| 2  | Assam Electricity Grid Corporation Ltd.                          | 2022-23            | 2023-24                 | 42.01                                 | 41.13                    | 442.26          | 2693.39         | -323.60              | 0.00                                 | 12.40                                    | 2369.79                 | 2382.19                        |
| 3  | Assam Power Distribution Company Ltd.                            | 2021-22            | 2022-23                 | 389.25                                | 336.35                   | 6436.34         | 4736.14         | -914.86              | 18.54                                | 406.49                                   | 3839.82                 | 4246.31                        |
| <b>Total A (Sector wise)</b>               |  |                    |                         | <b>584.19</b>                         | <b>469.69</b>            | <b>7,989.68</b> | <b>9,858.24</b> | <b>-1,238.46</b>     | <b>219.03</b>                        | <b>808.56</b>                            | <b>8,838.81</b>         | <b>9,647.37</b>                |
| <b>B. Non-Power sector SPSEs (Working)</b> |  |                    |                         |                                       |                          |                 |                 |                      |                                      |  |                         |                                |
| <b>AGRICULTURE &amp; ALLIED</b>            |  |                    |                         |                                       |                          |                 |                 |                      |                                      |  |                         |                                |
| 4  | Assam Seeds Corporation Ltd.                                     | 2018-19            | 2023-24                 | -0.22                                 | -0.22                    | 83.97           | 1.46            | -10.28               | 0.00                                 | 7.19                                     | -8.82                   | -1.63                          |
| 5  | Assam Fisheries Development Corporation Ltd.                     | 2020-21            | 2022-23                 | -3.91                                 | -3.91                    | 9.98            | 0.49            | 0.00                 | 25.63                                | 0.00                                     | 26.12                   | 26.12                          |
| 6  | Assam Livestock and Poultry Corporation Ltd.                     | 2017-18            | 2020-21                 | -0.36                                 | -0.36                    | 0.28            | 2.19            | -1.13                | 0.00                                 | 0.00                                     | 1.06                    | 1.06                           |
| 7  | Assam Tea Corporation Ltd.                                       | 2014-15            | 2021-22                 | 43.01                                 | 39.72                    | 43.01           | 27.54           | -284.03              | 0.00                                 | 110.27                                   | -256.49                 | -146.22                        |
| 8  | Assam Plantation Crop Development Corporation Ltd. <sup>56</sup> | 2013-14            | 2016-17                 | -0.16                                 | -0.16                    | 1.99            | 5.00            | -13.71               | 0.00                                 | 9.69                                     | -8.71                   | 0.98                           |

<sup>52</sup> Free Reserve & Surplus does include accumulated profit at the end of the respective year.

<sup>53</sup> Long term loan outstanding also includes 'Current portion of Long Term Debts'.

<sup>54</sup> Net worth means Paid up Capital (Equity) *plus* Free Reserves and Surplus *minus* Accumulated losses *minus* Deferred Revenue Expenditure.

<sup>55</sup> Capital Employed represents Shareholders' Fund (Net worth) plus Long Term Borrowings.

<sup>56</sup> Assam Plantation Crop Development Corporation Limited finalised its accounts till 1990-91. Thereafter, it had finalised two years' accounts (2012-13 and 2013-14) with an undertaking that the arrears of accounts (1991-92 to 2011-12) would be finalised within five years.

Appendices

| Sl. No.                  | Name of SPSE  | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+) /Loss (-) | Turn-over     | Paid Up Capital | Accumulated Loss (-) | Free Reserve & Surplus <sup>52</sup> | Long term loan outstanding <sup>53</sup> | Net worth <sup>54</sup> | Capital employed <sup>55</sup> |
|--------------------------|---|--------------------|-------------------------|---------------------------------------|--------------------------|---------------|-----------------|----------------------|--------------------------------------|--|-------------------------|--------------------------------|
| 1                        | 2   | 3                  | 4                       | 5                                     | 6                        | 7             | 8               | 9                    | 10                                   | 11                                       | 12                      | 13                             |
| 9                        | Assam Food & Civil Supplies Corporation Limited                     | 2020-21            | 2023-24                 | 6.41                                  | 4.63                     | 72.60         | 12.19           | 0.00                 | 3.91                                 | 0.00                                     | 16.10                   | 16.10                          |
| <b>Sector wise total</b> |   |                    |                         | <b>44.77</b>                          | <b>39.70</b>             | <b>211.83</b> | <b>48.87</b>    | <b>-309.15</b>       | <b>29.54</b>                         | <b>127.15</b>                            | <b>-230.74</b>          | <b>-103.59</b>                 |
| <b>FINANCE</b>           |   |                    |                         |                                       |                          |               |                 |                      |                                      |  |                         |                                |
| 10                       | Assam Plains Tribes Development Corporation Ltd.                    | 2020-21            | 2022-23                 | 0.73                                  | 0.15                     | 0.02          | 2.95            | -44.23               | 2.35                                 | 14.61                                    | -38.93                  | -24.32                         |
| 11                       | Assam State Development Corporation for Other Backward Classes Ltd. | 2021-22            | 2022-23                 | 0.63                                  | 0.63                     | 0.12          | 3.40            | -18.20               | 0.00                                 | 0.00                                     | -14.80                  | -14.80                         |
| 12                       | Assam Minorities Development and Finance Corporation Ltd.           | 1997-98            | 2016-17                 | 0.01                                  | 0.01                     | 0.00          | 0.01            | 0.00                 | 0.01                                 | 0.00                                     | 0.02                    | 0.02                           |
| 13                       | Assam State Development Corporation for Scheduled Castes Ltd.       | 2017-18            | 2022-23                 | -0.34                                 | -1.68                    | 0.00          | 10.10           | -34.07               | 0.00                                 | 0.49                                     | -23.97                  | -23.48                         |
| 14                       | Assam State Film (Finance & Development) Corporation Ltd.           | 2015-16            | 2020-21                 | -0.47                                 | -0.47                    | 0.03          | 0.10            | -0.29                | 0.00                                 | 0.15                                     | -0.19                   | -0.04                          |
| <b>Sector wise total</b> |   |                    |                         | <b>0.56</b>                           | <b>-1.36</b>             | <b>0.17</b>   | <b>16.56</b>    | <b>-96.79</b>        | <b>2.36</b>                          | <b>15.25</b>                             | <b>-77.87</b>           | <b>-62.62</b>                  |
| <b>INFRASTRUCTURE</b>    |   |                    |                         |                                       |                          |               |                 |                      |                                      |  |                         |                                |
| 15                       | Assam Hills Small Industries Development Corporation Ltd.           | 2006-07            | 2023-24                 | -0.71                                 | -0.71                    | 0.00          | 2.00            | -12.38               | 0.00                                 | 13.50                                    | -10.38                  | 3.12                           |
| 16                       | Assam Industrial Development Corporation Ltd.                       | 2020-21            | 2022-23                 | 2.51                                  | -0.61                    | 8.99          | 139.21          | -85.94               | 0.00                                 | 86.35                                    | 53.27                   | 139.62                         |
| 17                       | Assam Small Industries Development Corporation Ltd.                 | 2014-15            | 2017-18                 | -3.11                                 | -3.11                    | 44.86         | 6.67            | -17.63               | 0.00                                 | 5.19                                     | -10.96                  | -5.77                          |
| 18                       | Assam Electronics Development Corporation Ltd.                      | 2017-18            | 2022-23                 | 2.35                                  | 2.05                     | 0.40          | 9.46            | 0.00                 | 13.64                                | 0.00                                     | 23.10                   | 23.10                          |
| 19                       | Assam Mineral Development Corporation Ltd.                          | 2020-21            | 2023-24                 | 22.04                                 | 15.33                    | 72.25         | 4.89            | 0.00                 | 100.22                               | 0.00                                     | 105.11                  | 105.11                         |
| 20                       | Assam Police Housing Corporation Ltd.                               | 2015-16            | 2020-21                 | -2.54                                 | -2.54                    | 2.91          | 0.04            | 0.00                 | 9.88                                 | 0.00                                     | 9.92                    | 9.92                           |
| 21                       | Assam Trade Promotion Organisation                                  | 2021-22            | 2022-23                 | 2.66                                  | 2.49                     | 0.26          | 10.00           | 0.00                 | 7.05                                 | 0.00                                     | 17.05                   | 17.05                          |

| Sl. No.                  | Name of SPSE   | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+) /Loss (-) | Turn-over       | Paid Up Capital  | Accumulated Loss (-) | Free Reserve & Surplus <sup>52</sup> | Long term loan outstanding <sup>53</sup> | Net worth <sup>54</sup> | Capital employed <sup>55</sup> |
|--------------------------|--|--------------------|-------------------------|---------------------------------------|--------------------------|-----------------|------------------|----------------------|--------------------------------------|--|-------------------------|--------------------------------|
| 1                        | 2  | 3                  | 4                       | 5                                     | 6                        | 7               | 8                | 9                    | 10                                   | 11                                       | 12                      | 13                             |
| <b>Sector wise total</b> |  |                    |                         | <b>23.20</b>                          | <b>12.90</b>             | <b>129.67</b>   | <b>172.27</b>    | <b>-115.95</b>       | <b>130.79</b>                        | <b>105.04</b>                            | <b>187.11</b>           | <b>292.15</b>                  |
| <b>MANUFACTURING</b>     |  |                    |                         |                                       |                          |                 |                  |                      |                                      |  |                         |                                |
| 22                       | Assam Petro-Chemicals Ltd.                                       | 2022-23            | 2023-24                 | -69.00                                | -67.36                   | 104.06          | 620.02           | -74.96               | 33.09                                | 924.65                                   | 578.15                  | 1502.80                        |
| 23                       | Ashok Paper Mill (Assam) Ltd.                                    | 2018-19            | 2020-21                 | 0.66                                  | 0.39                     | 0.00            | 0.01             | -99.43               | 0.00                                 | 1.72                                     | -99.42                  | -97.70                         |
| 24                       | Assam Hydro-Carbon and Energy Company Ltd.                       | 2022-23            | 2023-24                 | 2.71                                  | 1.90                     | 0.00            | 61.00            | 0.00                 | 18.99                                | 0.00                                     | 79.99                   | 79.99                          |
| 25                       | Amtron Informatics (India) Ltd.                                  | 2017-18            | 2022-23                 | -0.11                                 | -0.11                    | 0.00            | 0.01             | -4.34                | 0.00                                 | 0.00                                     | -4.33                   | -4.33                          |
| 26                       | Assam State Fertilisers and Chemicals Ltd.                       | 2011-12            | 2021-22                 | -0.19                                 | -0.20                    | 1.98            | 4.93             | -7.28                | 0.00                                 | 9.32                                     | -2.35                   | 6.97                           |
| <b>Sector wise total</b> |  |                    |                         | <b>-65.93</b>                         | <b>-65.38</b>            | <b>106.04</b>   | <b>685.97</b>    | <b>-186.01</b>       | <b>52.08</b>                         | <b>935.69</b>                            | <b>552.04</b>           | <b>1,487.73</b>                |
| <b>SERVICES</b>          |  |                    |                         |                                       |                          |                 |                  |                      |                                      |  |                         |                                |
| 27                       | Assam Tourism Development Corporation Ltd.                       | 2020-21            | 2022-23                 | 1.49                                  | 0.92                     | 3.60            | 0.39             | 0.00                 | 21.40                                | 0.00                                     | 21.79                   | 21.79                          |
| 28                       | Assam Medical Services Corporation Limited                       | 2021-22            | 2023-24                 | -0.21                                 | -0.22                    | 0.00            | 5.50             | -0.41                | 0.00                                 | 0.00                                     | 5.09                    | 5.09                           |
| <b>Sector wise total</b> |  |                    |                         | <b>1.28</b>                           | <b>0.70</b>              | <b>3.60</b>     | <b>5.89</b>      | <b>-0.41</b>         | <b>21.40</b>                         | <b>0.00</b>                              | <b>26.88</b>            | <b>26.88</b>                   |
| <b>MISCELLANEOUS</b>     |  |                    |                         |                                       |                          |                 |                  |                      |                                      |  |                         |                                |
| 29                       | Assam Government Marketing Corporation Ltd.                      | 2018-19            | 2022-23                 | 0.26                                  | 0.22                     | 20.40           | 4.36             | -17.50               | 0.00                                 | 1.88                                     | -13.14                  | -11.26                         |
| 30                       | Assam State Textbook Production and Publication Corporation Ltd. | 1995-96            | 2019-20                 | 2.85                                  | 1.95                     | 13.41           | 1.00             | 0.00                 | 3.59                                 | 0.00                                     | 4.59                    | 4.59                           |
| 31                       | Assam Gas Company Ltd.   | 2022-23            | 2023-24                 | 8.06                                  | 2.75                     | 655.66          | 16.91            | 0.00                 | 911.92                               | 41.27                                    | 928.83                  | 970.10                         |
| 32                       | DNP Ltd.   | 2022-23            | 2023-24                 | 53.46                                 | 49.21                    | 92.32           | 167.25           | 0.00                 | 194.39                               | 25.00                                    | 361.64                  | 386.64                         |
| 33                       | Purba Bharti Gas Private Limited                                 | 2022-23            | 2023-24                 | -2.94                                 | -3.24                    | 1.91            | 121.91           | -2.84                | 0.00                                 | 0.00                                     | 119.07                  | 119.07                         |
| <b>Sector wise total</b> |  |                    |                         | <b>61.69</b>                          | <b>50.89</b>             | <b>783.70</b>   | <b>311.43</b>    | <b>-20.34</b>        | <b>1,109.90</b>                      | <b>68.15</b>                             | <b>1,400.99</b>         | <b>1,469.14</b>                |
| <b>Total (B)</b>         |  |                    |                         | <b>65.57</b>                          | <b>37.45</b>             | <b>1,235.01</b> | <b>1,240.99</b>  | <b>-728.65</b>       | <b>1,346.07</b>                      | <b>1,251.28</b>                          | <b>1,858.41</b>         | <b>3,109.69</b>                |
| <b>Total (A+B)</b>       |  |                    |                         | <b>649.76</b>                         | <b>507.14</b>            | <b>9,224.69</b> | <b>11,099.23</b> | <b>-1,967.11</b>     | <b>1,565.10</b>                      | <b>2,059.84</b>                          | <b>10,697.22</b>        | <b>12,757.06</b>               |

## Appendices

| Sl. No.                          | Name of SPSE  | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+) /Loss (-) | Turn-over       | Paid Up Capital  | Accumulated Loss (-) | Free Reserve & Surplus <sup>52</sup> | Long term loan outstanding <sup>53</sup> | Net worth <sup>54</sup> | Capital employed <sup>55</sup> |
|----------------------------------|---|--------------------|-------------------------|---------------------------------------|--------------------------|-----------------|------------------|----------------------|--------------------------------------|--|-------------------------|--------------------------------|
| 1                                | 2   | 3                  | 4                       | 5                                     | 6                        | 7               | 8                | 9                    | 10                                   | 11                                       | 12                      | 13                             |
| <b>C. Statutory Corporations</b> |   |                    |                         |                                       |                          |                 |                  |                      |                                      |  |                         |                                |
| <b>FINANCE</b>                   |   |                    |                         |                                       |                          |                 |                  |                      |                                      |  |                         |                                |
| 1                                | Assam Financial Corporation                               | 2021-22            | 2022-23                 | -0.93                                 | -3.94                    | 6.24            | 32.40            | -30.09               | 0.00                                 | 34.75                                    | 2.31                    | 37.06                          |
| <b>Sector wise total</b>         |   |                    |                         | <b>-0.93</b>                          | <b>-3.94</b>             | <b>6.24</b>     | <b>32.40</b>     | <b>-30.09</b>        | <b>0.00</b>                          | <b>34.75</b>                             | <b>2.31</b>             | <b>37.06</b>                   |
| <b>SERVICES</b>                  |   |                    |                         |                                       |                          |                 |                  |                      |                                      |  |                         |                                |
| 2                                | Assam State Transport Corporation                         | 2021-22            | 2023-24                 | -105.10                               | -106.53                  | 70.45           | 167.73           | -1664.06             | 0.00                                 | 16.56                                    | -1496.33                | -1479.77                       |
| 3                                | Assam State Warehousing Corporation                       | 2019-20            | 2022-23                 | 0.70                                  | 0.10                     | 14.60           | 13.47            | -10.39               | 0.00                                 | 4.25                                     | 3.08                    | 7.33                           |
| <b>Sector wise total</b>         |   |                    |                         | <b>-104.40</b>                        | <b>-106.43</b>           | <b>85.05</b>    | <b>181.20</b>    | <b>-1,674.45</b>     | <b>0.00</b>                          | <b>20.81</b>                             | <b>-1,493.25</b>        | <b>-1,472.44</b>               |
| <b>Total (C)</b>                 |   |                    |                         | <b>-105.33</b>                        | <b>-110.37</b>           | <b>91.29</b>    | <b>213.60</b>    | <b>-1,704.54</b>     | <b>0.00</b>                          | <b>55.56</b>                             | <b>-1,490.94</b>        | <b>-1,435.38</b>               |
| <b>Grand Total (A + B + C)</b>   |   |                    |                         | <b>544.43</b>                         | <b>396.77</b>            | <b>9,315.98</b> | <b>11,312.83</b> | <b>-3,671.65</b>     | <b>1,565.10</b>                      | <b>2,115.40</b>                          | <b>9,206.28</b>         | <b>11,321.68</b>               |
| <b>D. Non-working SPSEs</b>      |   |                    |                         |                                       |                          |                 |                  |                      |                                      |  |                         |                                |
| 1                                | Assam Agro-Industries Development Corporation Ltd         | 2009-10            | 2017-18                 | -0.07                                 | -0.45                    | 0.00            | 2.20             | -22.56               | 0.00                                 | 7.26                                     | -20.36                  | -13.10                         |
| 2                                | Assam State Minor Irrigation Development Corporation Ltd. | 2011-12            | 2013-14                 | -0.02                                 | -0.02                    | 0.00            | 17.35            | -63.76               | 0.00                                 | 45.65                                    | -46.41                  | -0.76                          |
| 3                                | Assam Power Loom Development Corporation Ltd.             | 1993-94            | 2001-02                 | 0.00                                  | 0.00                     | 0.00            | 1.47             | 0.00                 | 0.00                                 | 0.00                                     | 1.47                    | 1.47                           |
| 4                                | Assam Government Construction Corporation Ltd.            | 2021-22            | 2022-23                 | -0.15                                 | -0.15                    | 0.00            | 2.00             | -10.70               | 0.00                                 | 0.00                                     | -8.70                   | -8.70                          |
| 5                                | Assam Conductors and Tubes Ltd.                           | 2014-15            | 2017-18                 | -2.01                                 | -2.01                    | 0.00            | 1.54             | -8.20                | 0.00                                 | 4.68                                     | -6.66                   | -1.98                          |
| 6                                | Assam State Textiles Corporation Ltd.                     | 2021-22            | 2022-23                 | -0.12                                 | -0.12                    | 0.00            | 15.44            | -37.01               | 0.00                                 | 6.38                                     | -21.57                  | -15.19                         |
| 7                                | Pragjyotish Fertilisers and Chemicals Ltd.                | 2015-16            | 2021-22                 | 0.00                                  | 0.00                     | 0.00            | 2.33             | 0.00                 | 0.00                                 | 0.35                                     | 2.33                    | 2.68                           |
| 8                                | Assam Tanneries Ltd.                                      | 1982-83            | 1983-84                 | 0.00                                  | 0.00                     | 0.00            | 0.02             | 0.00                 | 0.00                                 | 0.00                                     | 0.02                    | 0.02                           |
| 9                                | Industrial Papers (Assam) Ltd.                            | 2010-11            | 2022-23                 | 0.00                                  | 0.00                     | 0.00            | 0.40             | 0.00                 | 0.00                                 | 0.00                                     | 0.40                    | 0.40                           |
| 10                               | Assam Spun Silk Mills Ltd.                                | 2013-14            | 2015-16                 | 5.16                                  | 4.63                     | 0.00            | 1.70             | -23.65               | 0.00                                 | 3.99                                     | -21.95                  | -17.96                         |
| 11                               | Assam Polytex Ltd.  | 1987-88            | 1993-94                 | 0.00                                  | 0.00                     | 0.00            | 5.26             | 0.00                 | 0.00                                 | 6.30                                     | 5.26                    | 11.56                          |



| Sl. No.                      | Name of SPSE   | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+) /Loss (-) | Turn-over       | Paid Up Capital  | Accumulated Loss (-) | Free Reserve & Surplus <sup>52</sup> | Long term loan outstanding <sup>53</sup> | Net worth <sup>54</sup> | Capital employed <sup>55</sup> |
|------------------------------|--|--------------------|-------------------------|---------------------------------------|--------------------------|-----------------|------------------|----------------------|--------------------------------------|--|-------------------------|--------------------------------|
| 1                            | 2  | 3                  | 4                       | 5                                     | 6                        | 7               | 8                | 9                    | 10                                   | 11                                       | 12                      | 13                             |
| 12                           | Assam Syntex Ltd.  | 2019-20            | 2022-23                 | 0.13                                  | 0.11                     | 0.00            | 5.12             | -58.91               | 0.00                                 | 0.00                                     | -53.79                  | -53.79                         |
| 13                           | Assam State Weaving and Manufacturing Company Ltd.       | 2019-20            | 2022-23                 | -0.67                                 | -0.67                    | 0.00            | 8.20             | -26.59               | 0.00                                 | 0.00                                     | -18.39                  | -18.39                         |
| 14                           | Assam and Meghalaya Mineral Development Corporation Ltd. | 1983-84            | 1984-85                 | -0.01                                 | -0.01                    | 0.00            | 0.23             | -0.09                | 0.00                                 | 0.00                                     | 0.14                    | 0.14                           |
| 15                           | Cachar Sugar Mills Ltd.                                  | 2016-17            | 2022-23                 | -0.01                                 | -0.01                    | 0.00            | 3.38             | -7.32                | 0.00                                 | 0.70                                     | -3.94                   | -3.24                          |
| 16                           | Fertichem Ltd.   | 2021-22            | 2022-23                 | -0.07                                 | -0.07                    | 0.00            | 0.43             | -22.27               | 0.00                                 | 0.00                                     | -21.84                  | -21.84                         |
| <b>Total (D)</b>             |  |                    |                         | <b>2.16</b>                           | <b>1.23</b>              | <b>0.00</b>     | <b>67.07</b>     | <b>-281.06</b>       | <b>0.00</b>                          | <b>75.31</b>                             | <b>-213.99</b>          | <b>-138.68</b>                 |
| <b>Grand Total (A+B+C+D)</b> |  |                    |                         | <b>546.59</b>                         | <b>398.00</b>            | <b>9,315.98</b> | <b>11,379.90</b> | <b>-3,952.71</b>     | <b>1,565.10</b>                      | <b>2,190.71</b>                          | <b>8,992.29</b>         | <b>11,183.00</b>               |

**Appendix 5.3**  
**Statement showing Rate of Real Return on Government Investment**  
**(Reference: Paragraph 5.7.3)**

(₹ in crore)

| Year      | Present value of total investment at the beginning of the year | Equity infused by the State government during the year | Net interest free loan given by the State Government during the year | Interest free loan converted into equity during the year | Grants/subsidies given by the State government for operational and administrative expenditure | Disinvestment by the State Government during the year at face value | Total investment during the year | Total investment at the end of the year | Average rate of interest | Present value of total investment at the end of the year | Minimum expected return to recover cost of funds for the year | Total earnings/profit after tax (PAT) for the year |
|-----------|--|--|--|--|---|---|----------------------------------|---|--------------------------|--|---|--|
| A         | B  | C  | D  | E  | F   | G   | H                                | I                                       | J                        | $K = I \times (1+J/100)$                                 | $L = I \times J/100$  | M  |
| 1998-99   | 0.00   | 379.46   | -  | -  | 0.62  | -   | 380.08                           | 380.08                                  | 9.08                     | 414.59   | 34.51   | -35.02   |
| 1999-2000 | 414.59   | 2.11   | -  | -  | 0.73  | -   | 2.84                             | 417.43                                  | 14.91                    | 479.67   | 62.24   | -27.82   |
| 2000-01   | 479.67   | 2.87   | -  | -  | 0.01  | -   | 2.88                             | 482.55                                  | 11.72                    | 539.11   | 56.55   | -36.41   |
| 2001-02   | 539.11   | 10.82  | -  | -  | 0.36  | -   | 11.18                            | 550.29                                  | 12.47                    | 618.91   | 68.62   | -24.36   |
| 2002-03   | 618.91   | 0.54   | -  | -  | 0.48  | -   | 1.02                             | 619.93                                  | 9.82                     | 680.80   | 60.88   | -31.82   |
| 2003-04   | 680.80   | 0.42   | -  | -  | 13.26   | -   | 13.68                            | 694.48                                  | 9.97                     | 763.72   | 69.24   | -17.17   |
| 2004-05   | 763.72   | 0.35   | -  | -  | 15.13   | -   | 15.48                            | 779.20                                  | 8.47                     | 845.20   | 66.00   | 0.13   |
| 2005-06   | 845.20   | 718.96   | -  | -  | 9.30  | -   | 728.26                           | 1,573.46                                | 8.18                     | 1702.17  | 128.71  | -10.47   |
| 2006-07   | 1702.17  | 0.52   | -  | -  | 24.46   | -   | 24.98                            | 1,727.15                                | 7.66                     | 1859.45  | 132.30  | -10.28   |
| 2007-08   | 1859.45  | 22.06  | -  | -  | 16.08   | -   | 38.14                            | 1,897.59                                | 7.14                     | 2033.08  | 135.49  | -113.27  |
| 2008-09   | 2033.08  | 5.71   | -  | -  | 13.75   | -   | 19.46                            | 2,052.54                                | 6.76                     | 2191.29  | 138.75  | -154.55  |
| 2009-10   | 2191.29  | 6.04   | -  | -  | 32.12   | -   | 38.16                            | 2,229.45                                | 6.83                     | 2381.72  | 152.27  | -79.01   |
| 2010-11   | 2381.72  | 89.01  | -  | -  | 288.11  | -   | 377.12                           | 2,758.84                                | 6.58                     | 2940.37  | 181.53  | 12.32  |
| 2011-12   | 2940.37  | 52.88  | -  | -  | 194.41  | -   | 247.29                           | 3,187.66                                | 6.78                     | 3403.79  | 216.12  | -588.15  |
| 2012-13   | 3403.79  | 0.20   | -  | -  | 194.95  | -   | 195.15                           | 3,598.94                                | 6.57                     | 3835.39  | 236.45  | -470.25  |
| 2013-14   | 3835.39  | 1.46   | -  | -  | 210.52  | -   | 211.98                           | 4,047.37                                | 6.53                     | 4311.66  | 264.29  | -266.21  |
| 2014-15   | 4311.66  | 0.00   | -  | -  | 340.60  | -   | 340.60                           | 4,652.26                                | 6.40                     | 4950.00  | 297.74  | -700.64  |
| 2015-16   | 4950.00  | 0.00   | -  | -  | 377.56  | -   | 377.56                           | 5,327.56                                | 6.47                     | 5672.26  | 344.69  | -662.05  |
| 2016-17   | 5672.26  | 0.00   | -  | -  | 443.11  | -   | 443.11                           | 6,115.37                                | 7.14                     | 6552.00  | 436.64  | -280.30  |
| 2017-18   | 6552.00  | 111.20   | -  | -  | 1,027.25  | -   | 1,138.45                         | 7,690.45                                | 6.87                     | 8218.79  | 528.33  | 369.11   |
| 2018-19   | 8218.79  | 72.44  | -  | -  | 971.93  | -   | 1,044.37                         | 9,263.16                                | 7.07                     | 9918.06  | 654.91  | 169.09   |
| 2019-20   | 9918.06  | 303.13   | -  | -  | 830.42  | -   | 1,133.55                         | 11,051.61                               | 6.74                     | 11796.49   | 744.88  | -127.36  |
| 2020-21   | 11796.49   | 0.00   | -  | -  | 1,115.75  | -   | 1,115.75                         | 12,912.24                               | 6.51                     | 13752.83   | 840.59  | 86.47  |

| Year         | Present value of total investment at the beginning of the year | Equity infused by the State government during the year | Net interest free loan given by the State Government during the year | Interest free loan converted into equity during the year | Grants/subsidies given by the State government for operational and administrative expenditure | Disinvestment by the State Government during the year at face value | Total investment during the year | Total investment at the end of the year | Average rate of interest | Present value of total investment at the end of the year | Minimum expected return to recover cost of funds for the year | Total earnings/profit after tax (PAT) for the year |
|--------------|--|--|--|--|---|---|----------------------------------|---|--------------------------|--|---|--|
| A            | B  | C  | D  | E  | F   | G   | H                                | I                                       | J                        | $K = I \times (1 + J/100)$                               | $L = I \times J/100$  | M  |
| 2021-22      | 13752.83   | 6,303.08   | -  | -  | 1,056.80  | -   | 7,359.88                         | 21,112.71                               | 6.46                     | 22,476.61  | 1,363.88  | 167.94   |
| 2022-23      | 22476.61   | 2657.25  | -  | -  | 814.85  | -   | 3472.10                          | 25,948.71                               | 6.16                     | 27,547.15  | 1598.44   | 398.00   |
| <b>TOTAL</b> |  | <b>10,740.51</b>                                       |  |  | <b>7992.56</b>  |   | <b>18,733.07</b>                 |   |                          |  |   |  |

**Appendix 5.3 (A)**  
**Summarised Statement showing Rate of Real Return on Government Investment**  
 (Reference: Paragraph 5.7.3)

| Year    | Total earnings/loss in 2022-23 | Investment by the State Government up to 2022-23 (as per total of the column H above) | Return on State Government investment on the basis of historical value | Present value of State Government investment at the end of 2022-23 (as per column K above) | Real return on State Government investment considering the present value of investments |
|---------|--------------------------------|---|--|--|---|
|         | A                              | B   | $C (A/B*100)$  | D  | $E (A/D*100)$   |
| 2022-23 | 398.00                         | 18,733.07   | 2.12   | 27,547.15  | 1.44  |

