

Appendices

APPENDIX-1.1
(Reference: Paragraph 1.1.3)
Time Series Data on State Government Finances

(₹ in crore)

Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
Part A. Receipts					
1. Revenue Receipts	64,902.19 (78.34)	79,815.19 (80.15)	89,742.30 (79.13)	91,534.49 (74.67)	96,907.91 (75.44)
(i) Tax Revenue (Own)	17,133.61 (26.40)	19,533.10 (24.47)	24,502.02 (27.30)	28,178.12 (30.78)	30,052.36 (31.01)
<i>State Goods and Services Tax (SGST)</i>	8,549.02 (49.90)	10,579.56 (54.16)	12,564.45 (51.28)	14,653.64 (52.00)	15,533.82 (51.69)
<i>Taxes on Agricultural Income</i>	(-)38.00 (-0.22)	-0.62 (0.00)	1.67 (0.01)	0.49 (0.00)	-1.09 (0.00)
<i>Taxes on Sales, Trade, etc.</i>	5,070.97 (29.60)	4,866.68 (24.92)	6,748.61 (27.54)	7,462.99 (26.49)	7,864.21 (26.17)
<i>Taxes and duties on electricity</i>	197.59 (1.15)	337.91 (1.73)	87.81 (0.36)	80.31 (0.29)	86.08 (0.29)
<i>State Excise</i>	2,039.94 (11.91)	1,939.07 (9.93)	2,525.57 (10.31)	3,038.67 (10.78)	3,610.34 (12.01)
<i>Taxes on Vehicles</i>	723.98 (4.23)	978.21 (5.01)	1,348.41 (5.50)	1,689.80 (6.00)	1,911.62 (6.36)
<i>Stamps and Registration fees</i>	280.75 (1.64)	439.46 (2.25)	851.51 (3.48)	694.78 (2.48)	649.94 (2.16)
<i>Land Revenue</i>	116.81 (0.68)	185.02 (0.95)	158.50 (0.65)	333.63 (1.18)	160.59 (0.53)
<i>Taxes on Goods and Passengers</i>	3.64 (0.02)	2.29 (0.01)	2.64 (0.01)	0.09 (0.00)	2.86 (0.01)
<i>Other Taxes</i>	188.91 (1.10)	205.52 (1.05)	212.85 (0.87)	223.72 (0.79)	233.99 (0.78)
(ii) Non-Tax Revenue	2,899.61 (4.47)	3,579.75 (4.49)	5,761.31 (6.42)	5,902.90 (6.45)	5,351.70 (5.52)
(iii) State's share in Union taxes and duties	18,629.32 (28.70)	28,150.55 (35.27)	29,694.26 (33.09)	35,330.57 (38.60)	40,253.77 (41.54)
(iv) Grants-in-Aid from Government of India	26,239.65 (40.43)	28,551.79 (35.77)	29,784.71 (33.19)	22,122.90 (24.17)	21,250.08 (21.93)
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recoveries of Loans and Advances	2.56 (0.00)	3,099.49 (3.11)	5.07 (0.00)	3,282.45 (2.68)	879.30 (0.68)
4. Total Revenue and Non debt capital receipts (1+2+3)	64,904.75	82,914.68	89,747.37	94,816.94	97,787.21
5. Public Debt Receipts	17,940.18 (21.66)	16,670.15 (16.74)	23,661.38 (20.86)	27,771.60 (22.65)	30,673.01 (23.88)
Internal Debt (excluding Ways and Means Advances and Overdraft)	16,382.36	14,138.94	19,225.76	21,766.42	22,870.47
Net Transactions under Ways and Means Advance and Overdraft	0	0	0	0	0
Loans and Advances from GoI	1,557.82	2,531.21	4,435.62	6,005.18	7,802.54
6.Total receipts in the Consolidated Fund (4+5)³⁷	82,844.93	99,584.83	1,13,408.75	1,22,588.54	1,28,460.22
7. Contingency Fund Receipts	0	0	1,800	0	0
8. Public Account Receipts[^]	1,49,056.68	1,77,344.64	1,19,146.12	80,297.03	1,00,069.99

³⁷ The figures for the years 2022-23, 2023-24 and 2024-25 do not match with those in the Finance Accounts due to exclusion of figures of Ways and Means Advances (2022-23: ₹ 4,608.64 crore; 2023-24: ₹ 16,242.25 crore; 2024-25: ₹ 9,819.70 crore).

Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
9.Total receipts of the State (6+7+8)	2,31,901.61	2,76,929.47	2,34,354.87	2,02,885.57	2,28,530.21
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	64,519.59 (83.78)	82,547.96 (80.32)	1,01,814.65 (84.88)	94,162.90 (81.41)	99,907.96 (79.09)
General Services (including interest payments)	22,892.34	36,368.53	34,483.17	38,120.59	41,005.93
Social Services	29,014.03	33,182.34	51,903.99	43,509.48	46,257.12
Economic Services	12,236.27	12,690.96	14,911.26	12,199.60	12,293.24
Grants-in-Aid and Contributions	376.95	306.13	516.23	333.23	351.67
11. Capital Expenditure	12,399.39 (16.10)	20,125.83 (19.58)	15,997.71 (13.34)	21,444.23 (18.54)	26,404.20 (20.90)
General Services	518.45	862.79	1,921.50	3,050.50	3,782.87
Social Services	2,354.34	3,000.52	2,638.13	4,610.79	6,509.50
Economic Services	9,526.60	16,262.52	11,438.08	13,782.94	16,111.83
12. Disbursement of Loans & Advances	87.80 (0.11)	104.01 (0.10)	339.84 (0.28)	64.50 (0.06)	4.57 (0.00)
13. Appropriation to Contingency Fund	0	0	1,800	0	0
14. Total Expenditure (10+11+12+13)	77,006.78 (97.29)	1,02,777.80 (96.68)	1,19,952.20 (97.78)	1,15,671.63 (96.33)	1,26,316.73 (94.61)
15. Repayments of Public Debt	2,147.98 (2.71)	3,526.89 (3.32)	2,722.22 (2.22)	4,402.82 (3.67)	7,193.25 (5.39)
Internal Debt (excluding Ways and Means Advances and Overdraft)	1,998.55	3,372.86	2,562.42	4,237.26	7,125.11
Net Transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	149.43	154.03	159.80	165.56	68.14
16. Total disbursement out of Consolidated Fund (14+15)³⁸	79,154.76	1,06,304.69	1,22,674.42	1,20,074.45	1,33,509.98
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements[^]	1,52,030.29	1,76,148.11	1,10,528.11	82,359.89	95,074.18
19. Total disbursement by the State (16+17+18)	2,31,185.05	2,82,452.80	2,33,202.53	2,02,434.34	2,28,584.16
Part C. Deficits^s					
20. Revenue Deficit (-)/Surplus (+) (1-10)³⁹	(+)382.60	(-)2,732.77	(-)12,072.35	(-)2,628.41	(-)3,000.05
21. Fiscal Deficit (-)/Surplus (+) (4-14)	(-)12,102.03	(-)19,863.12	(-)30,204.83	(-)20,854.69	(-)28,529.52
22. Primary Deficit (-)/Surplus (+) (21+23)	(-)6,902.85	(-)13,811.65	(-)23,329.86	(-)12,715.52	(-)19,061.77
Part D. Other data					
23. Interest Payments^s (included in Revenue Expenditure)	5,199.18	6,051.47	6,874.97	8,139.17	9,467.75
24. Financial Assistance to local bodies etc.	23,735.74	31,780.09	46,680.81	38,860.98	32,871.45
25. Ways and Means Advances/Overdraft availed (days)					
Ways and Means Advances availed (days)	Nil	Nil	60	88	62

³⁸ The figures for the years 2022-23, 2023-24 and 2024-25 do not match with those in the Finance Accounts due to exclusion of figures of Ways and Means Advances (2022-23: ₹ 4,608.64 crore; 2023-24: ₹ 16,242.25 crore; 2024-25: ₹ 9,819.70 crore).

³⁹ Post Audit figures: (2020-21: ₹ 4,954.12 crore; 2021-22: ₹ 8,358.89 crore; 2022-23: ₹ 18,801.42 crore; 2023-24: ₹ 8,372.53 crore; 2024-25: ₹ 3,090.85 crore) (Ref: Para 2.5.6).

Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on Ways and Means Advances/Overdraft	Nil	Nil	1.45	8.33	5.05
27. Gross State Domestic Product (GSDP)	3,39,802.98	4,10,723.56	4,84,984.94	5,69,287.29	6,43,666.69
28. Outstanding Fiscal liabilities (year-end)	87,407.79	99,918.54	1,23,214.80	1,46,927.84	1,72,775.07
29. Outstanding guarantees (year-end) (including interest)	77.72	311.76	1,166.49	2,241.29	2,690.08
30. Maximum amount guaranteed (year-end)	482.25	10,172.00	10,172.00	10,047.00	10,024.00
Part. E: Fiscal Health Indicators (in per cent)					
I Resource Mobilisation					
Own Tax Revenue/GSDP	5.04	4.76	5.05	4.95	4.67
Own Non-Tax Revenue/GSDP	0.85	0.87	1.19	1.04	0.83
Own Revenue/GSDP	5.90	5.63	6.24	5.99	5.50
Own Revenue/Total Expenditure	26.01	22.49	25.23	29.46	28.03
II Expenditure Management					
Total Expenditure/GSDP	22.66	25.02	24.73	20.32	19.62
Total Expenditure/Revenue Receipts	118.65	128.77	133.66	126.37	130.35
Revenue Expenditure/Total Expenditure	83.78	80.32	84.88	81.41	79.09
Expenditure on Social and Economic Services/Total Expenditure	69.11	63.47	67.72	64.12	64.26
Capital Expenditure/Total Expenditure	16.10	19.58	13.34	18.54	20.90
Capital Expenditure /GSDP	3.65	4.90	3.30	3.77	4.10
III Management of Fiscal Imbalances*					
Revenue Deficit (-) or Surplus (+)/GSDP	-1.46	-2.04	-3.88	-1.47	-0.48
Fiscal Deficit (-) or Surplus (+)/GSDP	-3.56	-4.84	-6.23	-3.66	-4.43
Primary Deficit (-) or Surplus (+)/GSDP	-2.03	-3.36	-4.81	-2.23	-2.96
IV Debt Sustainability					
Outstanding Liabilities/GSDP	25.72	24.33	25.41	25.81	26.84
Interest Payments/Revenue Receipts	8.01	7.58	7.66	8.89	9.77

Source: Finance Accounts

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.

\$Pre-Audit figures

*Post-Audit figures

APPENDIX-1.2
(Refer paragraph 1.1.4, 1.2.4.1 A, 1.2.4.2 A)
Abstract of receipts and disbursements for the year 2024-25

(₹ in crore)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25
Section A: Revenue					
91,534.49	I. Revenue Receipts	96,907.91	94,162.90	I. Revenue Expenditure-	99,907.96
28,178.12	Tax Revenue	30,052.36	38,120.59	General Services	41,005.93
--	--	--	43,509.48	Social Services-	46,257.12
5,902.90	Non-Tax Revenue	5,351.70	20,474.29	Education, Sports, Art and Culture	21,274.21
--	--	--	6,032.22	Health and Family Welfare	6,399.23
35,330.57	State's Share of Union Taxes	40,253.77	7,613.27	Water Supply, Sanitation, Housing and Urban Development	6,547.24
--	--	--	208.06	Information and Broadcasting	119.82
--	Non-Plan Grants	--	1,888.18	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,512.09
--	Grants for State Plan Schemes	--	150.30	Labour and Labour Welfare	145.30
--	--	--	7,139.36	Social Welfare and Nutrition	9,255.83
--	Grants for Central and Centrally Sponsored Plan Schemes	--	3.80	Others	3.40
--	--	--	12,199.60	Economic Services-	12,293.24
16,205.52	Grants for Centrally Sponsored Scheme	19,528.28	4,202.64	Agriculture and Allied Activities	4,235.47
--	--	--	3,711.22	Rural Development	3,739.35
5,599.23	Finance Commission Grants	1,355.73	8.32	Special Areas Programmes	152.81
--	--	--	1,038.30	Irrigation and Flood Control	1,052.50
318.15	Other Transfer/Grants to States	366.07	732.84	Energy	410.79
--	--	--	560.23	Industry and Minerals	633.47
--	--	--	1,387.47	Transport	1,308.80
--	--	--	22.87	Science, Technology and Environment	19.67
--	--	--	535.71	General Economic Services	740.38
--	--	--	333.23	Grants-in-aid and Contributions-	351.67
2,628.41	II. Revenue deficit⁴⁰ carried over to	3,000.05	--	II. Revenue Surplus carried over	--
Section B : Capital					
6,229.60	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	9,882.75	--	III. Opening Overdraft from Reserve Bank of India	--

⁴⁰ Pre Audit figure.

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25
--	IV. Miscellaneous Capital Receipts	--	21,444.23	IV. Capital Outlay	26,404.20
--	--	--	3,050.50	General Services-	3,782.87
--	--	--	4,610.78	Social Services-	6,509.50
--	--	--	1,506.67	Education, Sports, Art and Culture	1,457.22
--	--	--	660.07	Health and Family Welfare	999.82
--	--	--	2,024.78	Water Supply, Sanitation, Housing and Urban Development	2,494.72
--	--	--	0.03	Information and Broadcasting	--
--	--	--	109.24	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Other Backward Classes	682.37
--	--	--	233.38	Social Welfare and Nutrition	679.83
--	--	--	76.61	Others	195.54
--	--	--	13,782.95	Economic Services-	16,111.83
--	--	--	285.46	Agriculture and Allied Activities	546.96
--	--	--	--	Rural Development	--
--	--	--	28.90	Special Areas Programmes	13.32
--	--	--	1,242.50	Irrigation and Flood Control	1,980.47
--	--	--	2,329.97	Energy	3,490.21
--	--	--	2,760.99	Industry and Minerals	519.30
--	--	--	7,037.87	Transport	9,515.69
--	--	--	42.78	Science, Technology and Environment	31.21
--	--	--	54.48	General Economic Services	14.67
3,282.45	V. Recoveries of Loans and Advances-	879.30	64.50	V. Loans and Advances disbursed-	4.57
1,222.73	From Power Projects	876.31	33.47	For Power Projects	--
5.65	From Government Servants	2.85	0.95	To Government Servants	0.11
2,054.07	From Others	0.14	30.08	To Others	4.46
--	VI. Revenue Surplus brought down	--	2,628.41	VI. Revenue Deficit⁴¹ brought down	3,000.05
27,771.60	VII. Public Debt Receipts-	30,673.01	4,402.82	VII. Repayment of Public Debt	7,193.25
--	External debt	--	--	External debt	--
21,766.42	Internal debt other than Ways and Means Advances and Overdrafts	22,870.47	4,237.26	Internal Debt other than Ways and Means Advances and Overdrafts	7,125.11
--	Net transactions under Ways and Means Advances	--	--	Net transactions under Ways and Means Advances	--
--	Net transactions under Overdraft	--	--	Net transactions under Overdraft	--

⁴¹ Pre Audit figure.

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25
6,005.18	Loans and Advances from Central Government	7,802.54	165.56	Repayment of Loans and Advances to Central Government	68.14
--	VIII. Appropriation to Contingency Fund	--	--	VIII. Appropriation to Contingency Fund	--
--	IX. Amount transferred to Contingency Fund	--	--	IX. Expenditure from Contingency Fund	--
20,855.14	X. Public Account Receipts	18,838.80	19,716.08	X. Public Account Disbursements	13,297.26
2,150.35	Small Savings and Provident Funds	2,048.76	2,521.08	Small Savings and Provident Funds	2,517.37
3,099.23	Reserve Funds	5,182.88	2,872.33	Reserve Funds	2,525.78
2,516.24	Suspense and Miscellaneous	2,893.53	407.36	Suspense and Miscellaneous	857.46
4,893.15	Remittance	0.97	4,946.17	Remittances	36.41
8,196.17	Deposits and Advances	8,712.66	8,969.14	Deposits and Advances	7,360.24
--	XI. Closing Overdraft from Reserve Bank of India	--	9,882.75	XI. Cash Balance at end-	10,374.53
--	--	--	--	Cash in Treasuries and Local Remittances	--
--	--	--	-223	Deposits with Reserve Bank	-276.95
--	--	--	7.94	Departmental Cash Balance including permanent Advances	7.94
--	--	--	4,109.12	Cash Balance Investment	3,035.36
--	--	--	5,988.69	Investments from Earmarked Funds	7,608.18
1,52,301.69	Total	1,60,181.82	1,52,301.69	Total	1,60,181.82

Source: Finance Accounts

APPENDIX-1.3**(Reference: Paragraph 1.1.5)****Summarised financial position of the Government of Assam as on 31 March 2025****(₹ in crore)**

As on 31 March 2024		As on 31 March 2025
	Liabilities	
1,11,972.66	Internal Debt -	1,27,718.02
98,639	Market Loans bearing interest	1,12,489
0.01	Market Loans not bearing interest	0
-0.02	Loans from Life Insurance Corporation of India	-0.02
13,333.67	Loans from other Institutions	15,229.04
0	Ways and Means Advances	0
0	Overdrafts from Reserve Bank of India	0
14,417.67	Loans and Advances from Central Government*-	22,152.08
61.81	Pre 1984-85 Loans	61.81
87.38	Non-Plan Loans	87.38
0	Loans for State Plan Schemes	0
0.08	Loans for Central Plan Schemes	0.08
0	Loans for Centrally Sponsored Schemes	0
14268.40	Loans for State/UTs with Legislature Schemes*	22,002.81
2,000	Contingency Fund	2,000
14,376.34	Small Savings, Provident Funds, etc.	13,907.73
4,517.36	Deposits	5,869.78
7,453.60	Reserve Funds Advances	10,110.70
0	Suspense and Miscellaneous Balances	0
0	Remittance Balances	0
4,952.50	Cumulative excess of receipts over expenditure	3,852.45
1,59,690.13	Total	1,85,610.76
	Assets	
1,40,980.13	Gross Capital Outlay on Fixed Assets* -	1,67,384.33
11,474.30	Investment in shares of Companies, Corporation, etc.	13,427.39
1,29,505.83	Other Capital Outlay*	1,53,956.94
3,345.54	Loans and Advances** -	2,470.82
2,593.23	Loans for Power Projects**	1,716.93
675.88	Other Development Loans	680.20
76.43	Loans to Government servants and Miscellaneous loans	73.69
3,840.81	Advances with Departmental Officers	3,840.81
880.23	Remittance Balances	915.68
760.67	Suspense and Miscellaneous Balances	624.59
9,882.75	Cash -	10,374.53
0	Cash in Treasuries and Local Remittances	0

As on 31 March 2024		As on 31 March 2025
-223	Deposits with Reserve Bank of India	-276.95
7.94	Departmental Cash Balance including Permanent Advances	7.94
0	Security Deposits	0
5,988.69	Investments from Earmarked Funds	7,608.18
4,109.12	Cash Balance Investments	3,035.36
0	Deficit on Government Account -	0
0	(i) Less Revenue Surplus of the current year	0
0	(ii) Appropriation to Contingency Fund	0
0	Accumulated deficit at the beginning of the year	0
0	Contingency Fund	0
1,59,690.13	Total	1,85,610.76

Source: Finance Accounts

* It includes Back-to-Back Loans to State in lieu of GST Compensation shortfall of ₹ 2,014.25 crore. (Progressive balance is decreased due to Prior Period Adjustment of back-to-back loan)

**Opening Balance differs from last year figure due to Prior period adjustment carried out in terms of M/o Finance notification dated 2nd March 2023 (IGAS-4).

APPENDIX-1.4

(Refer paragraph 1.2.4.2 B)

Status of SPSEs as per Finance Accounts and Audit Report on SPSEs

(₹ in crore)

As per Finance Accounts				As per Audit Report on SPSEs					
Sl. No.	Type of concern	Name of SPSE	Working/ Non-working	Equity Investment	Sl. No.	Type of concern	Name of SPSE	Working/ Non-working	Equity Investment
1	Statutory Corporation	Assam Financial Corporation Guwahati	-	90.67	1	Statutory Corporation	Assam Financial Corporation	Working	91.77
2	Statutory Corporation	Assam State Warehousing Corporation	-	25.62	2	Statutory Corporation	Assam State Warehousing Corporation	Working	8
3	Statutory Corporation	Assam State Transport Corporation	-	715.24	3	Statutory Corporation	Assam State Transport Corporation	Working	157.47
4	Statutory Corporation	Assam State Electricity Board	-	7,258.57	4	Government Companies	Assam Power Generation Corporation Limited	Working	3,322.84
					5	Government Companies	Assam Electricity Corporation Limited	Working	2,927.26
					6	Government Companies	Assam Power Distribution Company Limited	Working	5,878.39
5	Government Companies	Assam Marketing Corporation Limited	Working	1.67	7	Government Companies	Assam Government Marketing Corporation Limited	Working	2.16
6	Government Companies	Assam Tourism Development Corporation	Working	0.46	8	Government Companies	Assam Tourism Development Corporation	Working	0.39
7	Government Companies	Assam Gas Company Limited	Working	5.64	9	Government Companies	Assam Gas Company Limited	Working	16.91
8	Government Companies	Assam Small Industries Development Corporation Limited	Working	8.96	10	Government Companies	Assam Small Industries Development Corporation Limited	Working	16.37
9	Government Companies	Assam Development Corporation Limited	Working	893.39	11	Government Companies	Assam Industrial Development Corporation Limited	Working	1,002.88

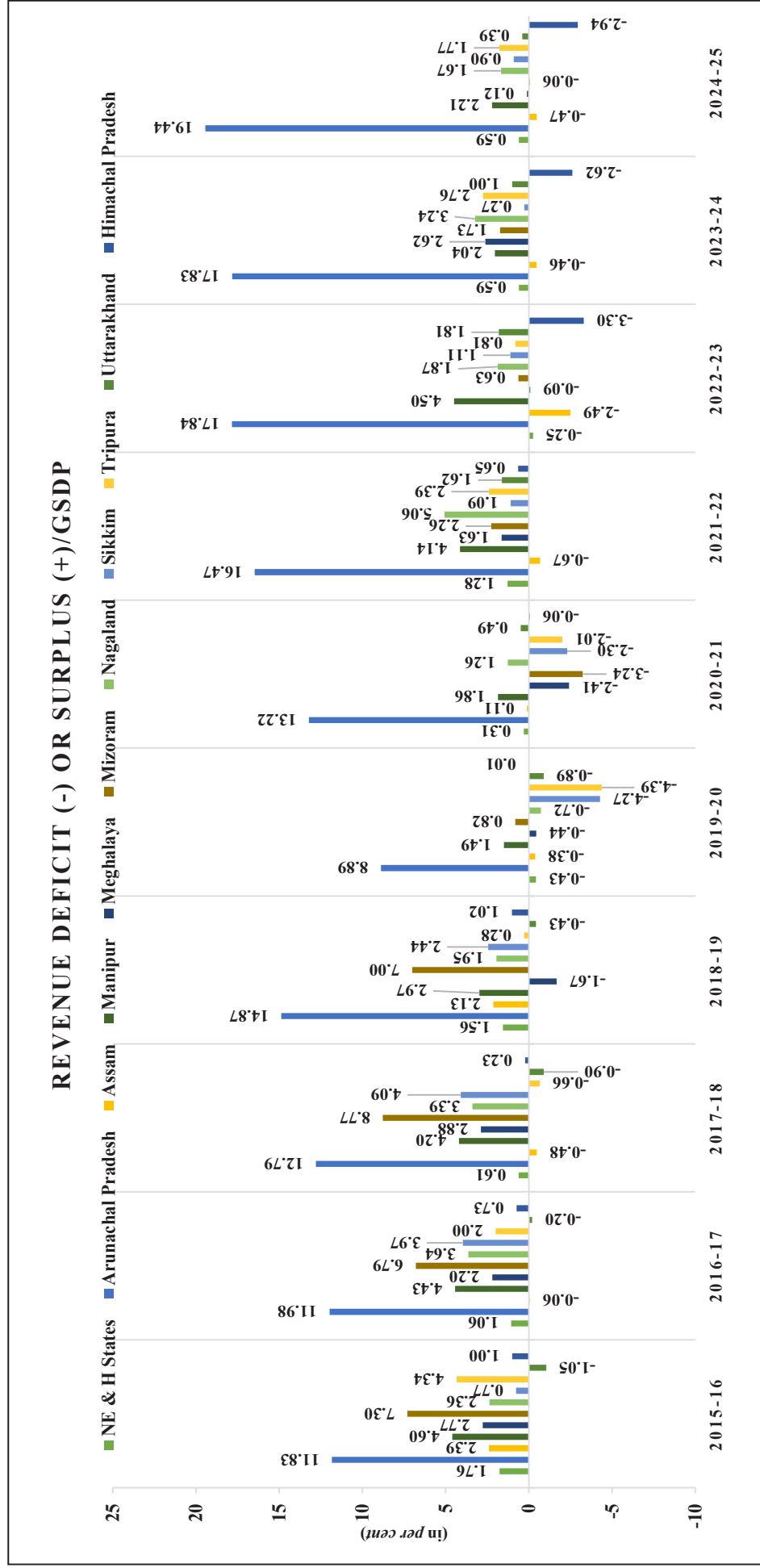
As per Finance Accounts				As per Audit Report on SPSEs					
Sl. No.	Type of concern	Name of SPSE	Working/ Non-working	Equity Investment	Sl. No.	Type of concern	Name of SPSE	Working/ Non-working	Equity Investment
10	Government Companies	Assam Agro Industries Development Corporation Limited	Working	22.08	12	Government Companies	Assam Agro Industries Development Corporation Limited	Non-working	2.20
11	Government Companies	Assam Seeds Corporation Limited Guwahati	Working	1.25	13	Government Companies	Assam Seeds Corporation Limited	Working	1.46
12	Government Companies	Assam Hills Small Industries Development Corporation Limited	Working	70.05	14	Government Companies	Assam Hills Small Industries Development Corporation Limited	Working	43.53
13	Government Companies	Assam Tea Corporation Limited Guwahati	Working	1,356.69	15	Government Companies	Assam Tea Corporation Limited	Working	1,333.16
14	Government Companies	Assam State Film (Finance and Development) Corporation Limited	Working	0.05	16	Government Companies	Assam State Film (Finance & Development) Corporation Limited	Working	0.10
15	Government Companies	Assam State Textbook Production and Publication Corporation Limited	Working	0.23	17	Government Companies	Assam State Textbook Production and Publication Corporation Limited	Working	1.00
16	Government Companies	Assam Plantation Crop Development Corporation Limited	Working	3.91	18	Government Companies	Assam Plantation Crop Development Corporation Limited	Working	5.00
17	Government Companies	Assam State Development Corporation for Scheduled Castes Limited	Working	4.88	19	Government Companies	Assam State Development Corporation for Scheduled Castes Limited	Working	5.59
18	Government Companies	Assam State Development Corporation for Other Backward Classes Limited	Working	2.59	20	Government Companies	Assam State Development Corporation for Other Backward Classes Limited	Working	3.40
19	Government Companies	Assam Electronic Corporation Limited	Working	32.62	21	Government Companies	Assam Electronics Development Corporation Limited	Working	9.46
20	Government Companies	Assam State Fisheries Development Corporation Limited	Working	1.12	22	Government Companies	Assam Fisheries Development Corporation Limited	Working	0.49

As per Finance Accounts				As per Audit Report on SPSEs					
Sl. No.	Type of concern	Name of SPSE	Working/ Non-working	Equity Investment	Sl. No.	Type of concern	Name of SPSE	Working/ Non-working	Equity Investment
21	Government Companies	Assam Mineral Development Corporation Limited	Working	21.20	23	Government Companies	Assam Mineral Development Corporation Limited	Working	4.89
22	Government Companies	Assam Plain Tribes Development Corporation	Working	0.46	24	Government Companies	Assam Plain Tribes Development Corporation Limited	Working	2.64
23	Government Companies	Guwahati Smart City Limited	Working	318.98	25	Government Companies	Guwahati Smart City Limited	Working	63.80
24	Government Companies	Assam Spun Silk Mills Limited	Non-Working	21.64	26	Government Companies	Assam Spun Silk Mills Limited	Non-working	1.70
25	Government Companies	Assam Hydro-Carbon and Energy Company Ltd.	Non-Working	40	27	Government Companies	Assam Hydro-Carbon and Energy Company Limited	Working	61.00
					28	Government Companies	Ashok Paper Mill (Assam) Limited	Working	0.01
26	Government Companies	Assam Construction Corporation Limited	Working	0.50	29	Government Companies	Assam Livestock and Poultry Corporation Limited	Working	0.07
					30	Government Companies	Assam Food and Civil Supplies Corporation Limited	Working	12.19
27	Government Companies	The Assam State Textile Corporation Limited	Working	4.78	31	Government Companies	Assam Minorities Development and Finance Corporation Limited	Working	2.41
					32	Government Companies	Assam Police Housing Corporation Limited	Working	0.04
28	Government Companies	Assam State Development Corporation for Scheduled Tribes	Working	0.09	33	Government Companies	Assam Trade Promotion Organisation	Working	10.00
					34	Government Companies	Assam Government IITG Healthcare Foundation	Working	0.00
29	Government Companies	Assam Development Corporation Ltd. ASI (DCL) under PWRD	Working	0.25	35	Government Companies	Assam Medical Services Corporation Limited	Working	8.54
					36	Government Companies	Assam Inland Waterways Corporation Limited	Working	0.15
30	Government Companies	Assam Tanneries Limited	Non-Working	0.01	37	Government Companies	Assam Urban Infrastructure Development and Finance Limited	Working	10.00

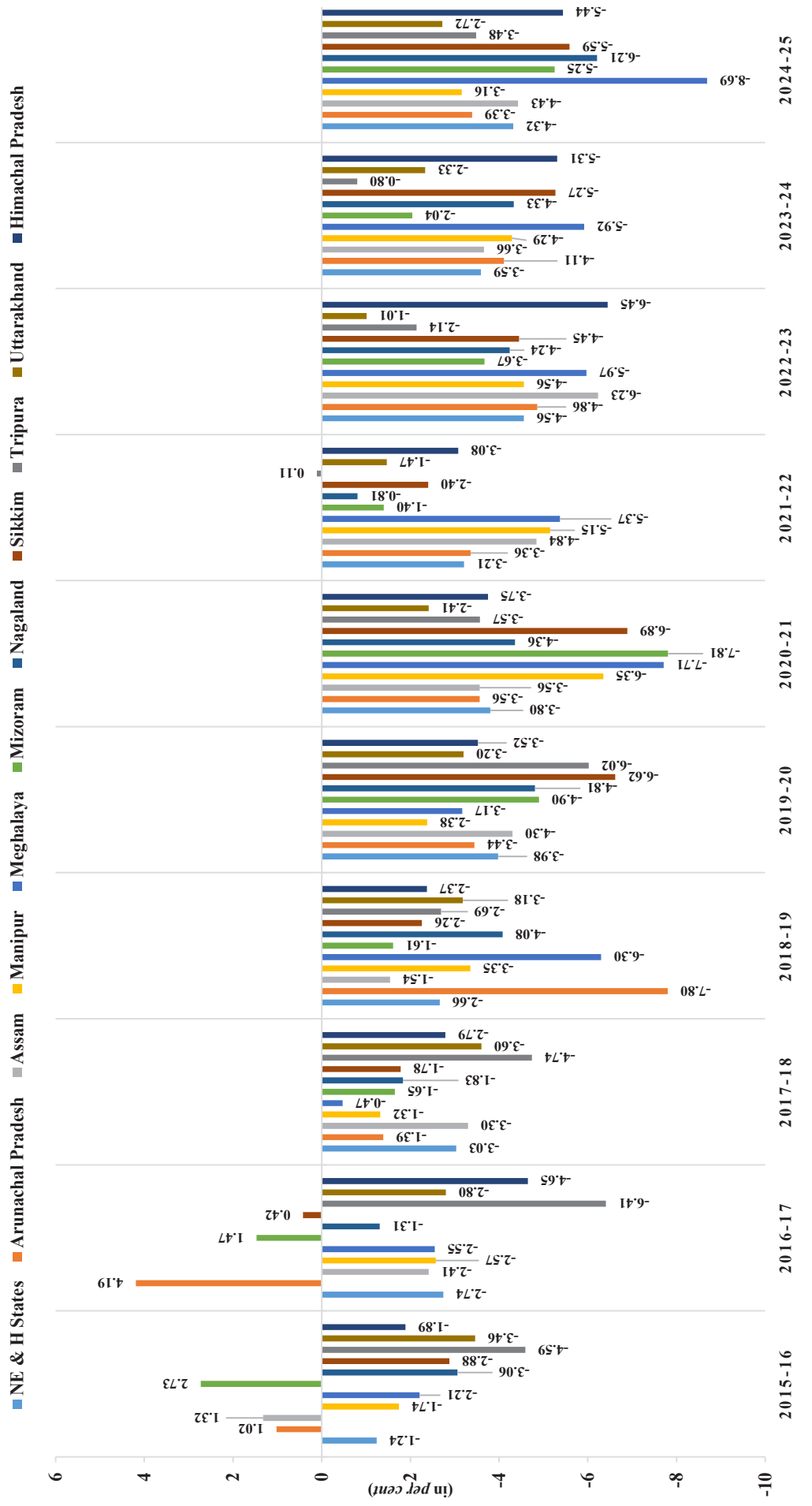
As per Finance Accounts				As per Audit Report on SPSEs					
Sl. No.	Type of concern	Name of SPSE	Working/ Non-working	Equity Investment	Sl. No.	Type of concern	Name of SPSE	Working/ Non-working	Equity Investment
					38	Government Companies	Purba Bharti Gas Private Limited	Working	0.00
31	Government Companies	Assam and Meghalaya Mineral Corporation Guwahati	Non-Working	0.35	39	Government Companies	Assam Petro-Chemicals Ltd.	Working	232.25
					40	Government Companies	Assam Power Loom Development Corporation Limited	Non-working	3.54
Total				10,903.95	Total				15,243.06

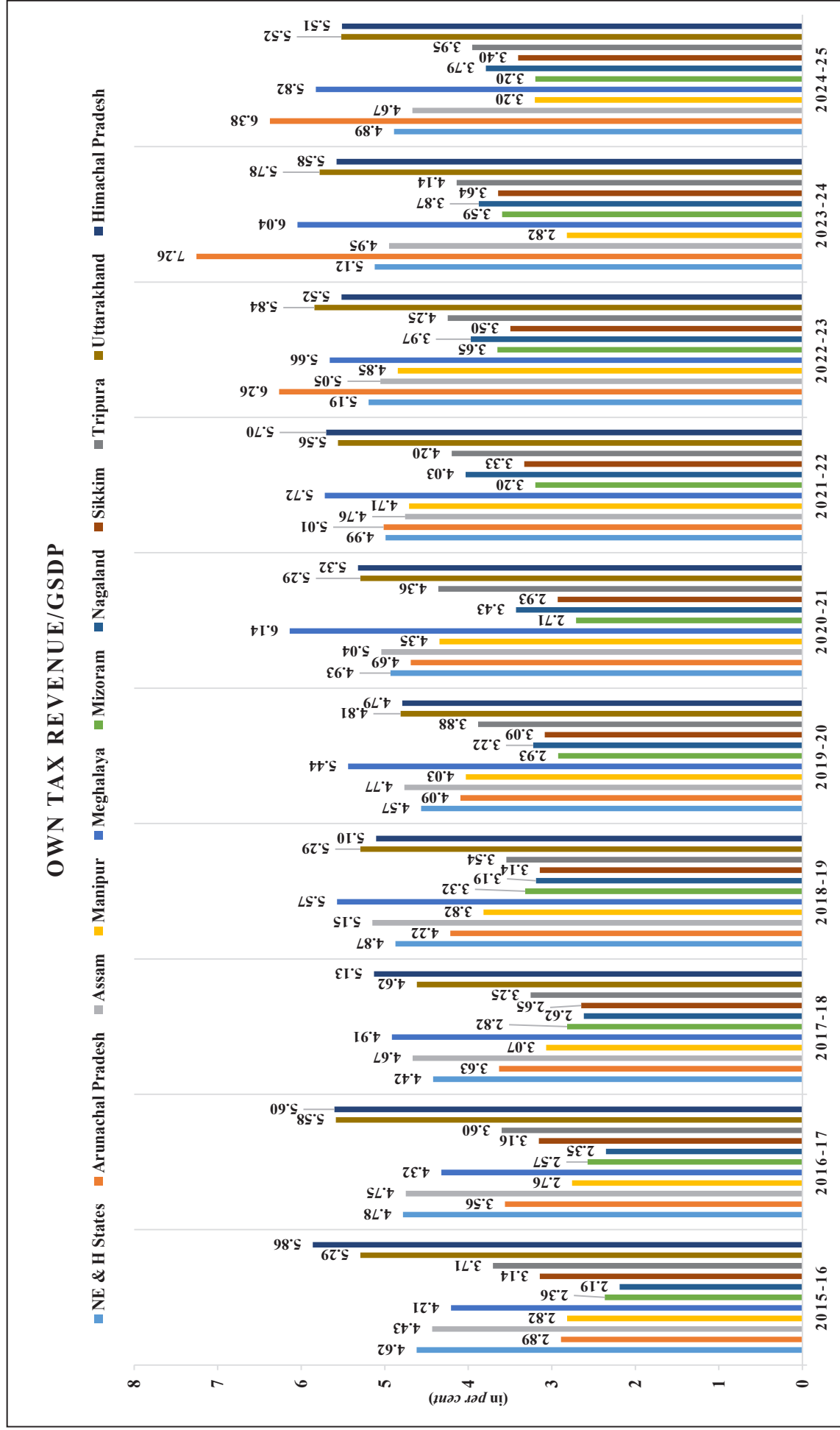
Source: Finance Accounts and Audit Report on SPSEs

APPENDIX-1.5
 (Reference: Paragraph 1.6)
Inter-State Comparison of Key Fiscal Indicators (Figure in per cent)

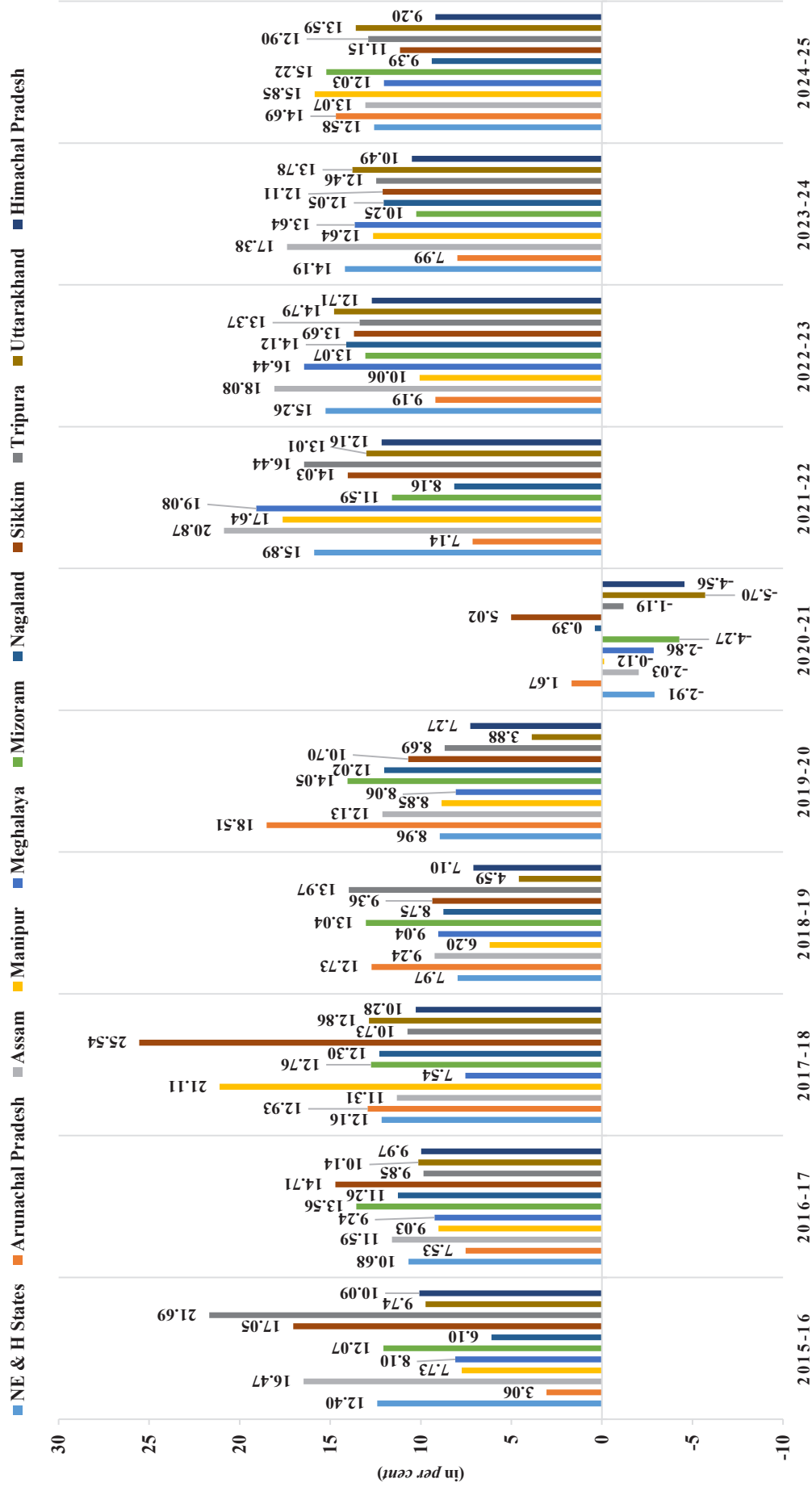


FISCAL DEFICIT (-) OR SURPLUS (+)/GSDP



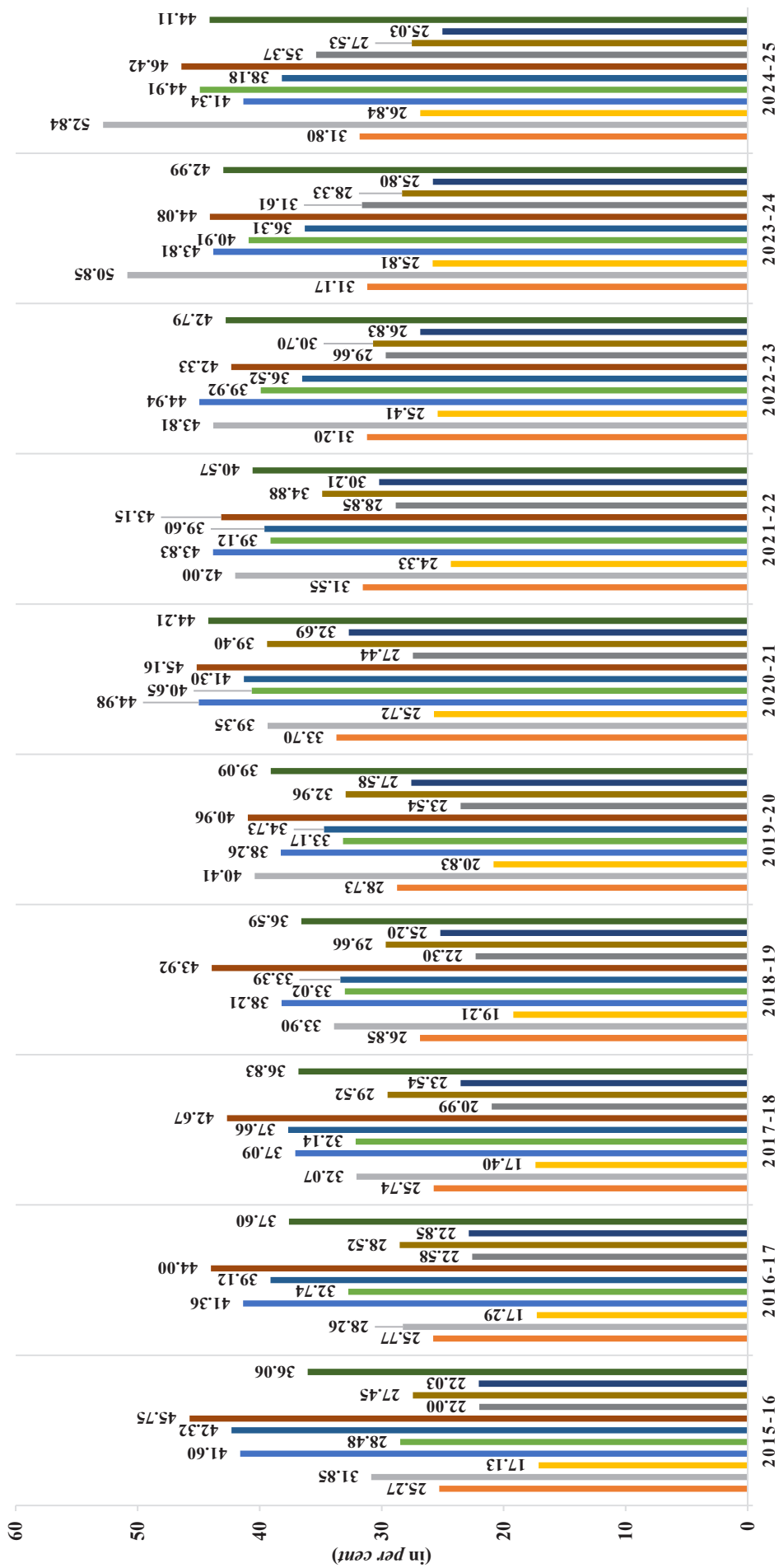


GSDP GROWTH RATE

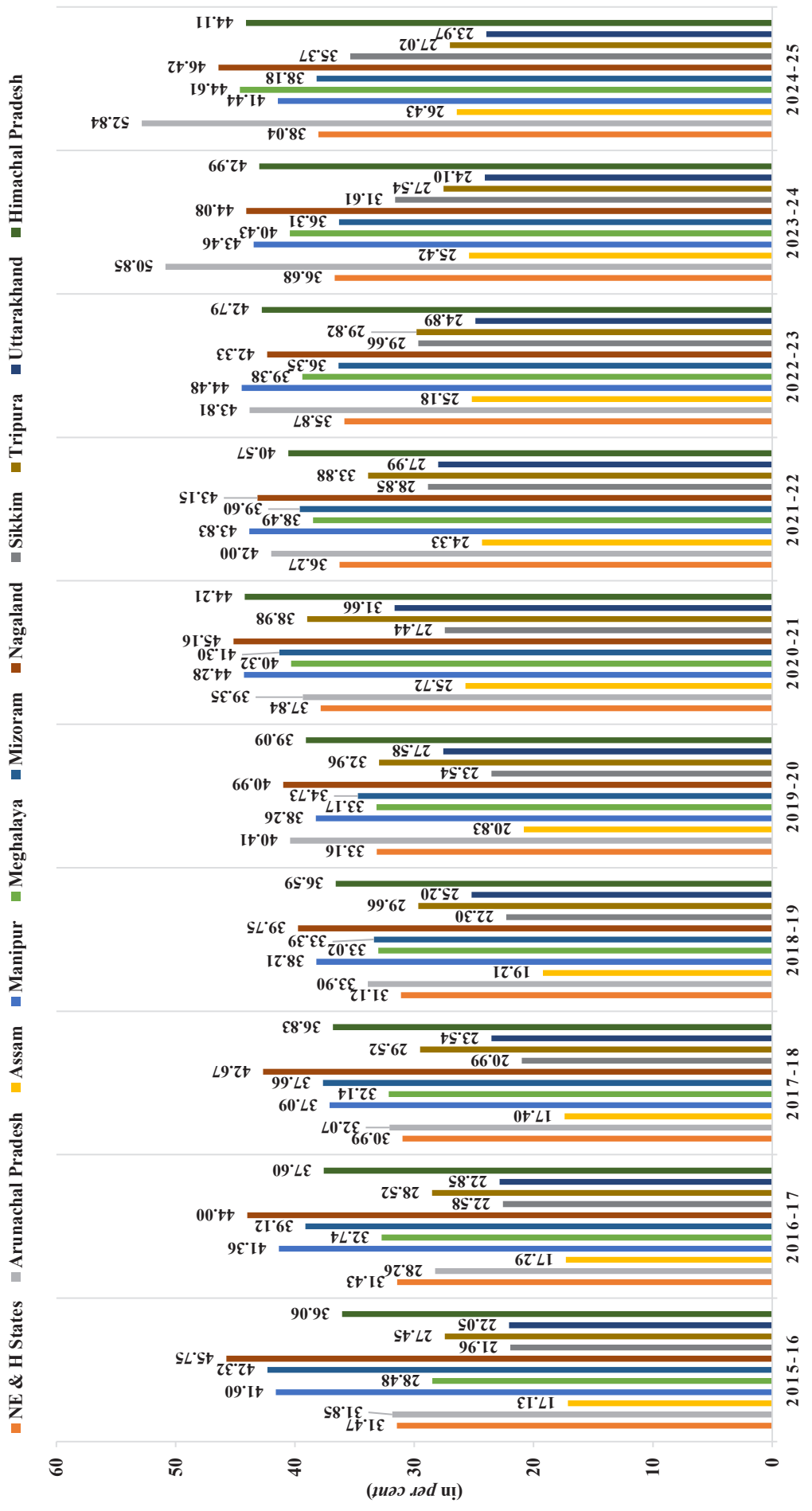


DEBT/GSDP

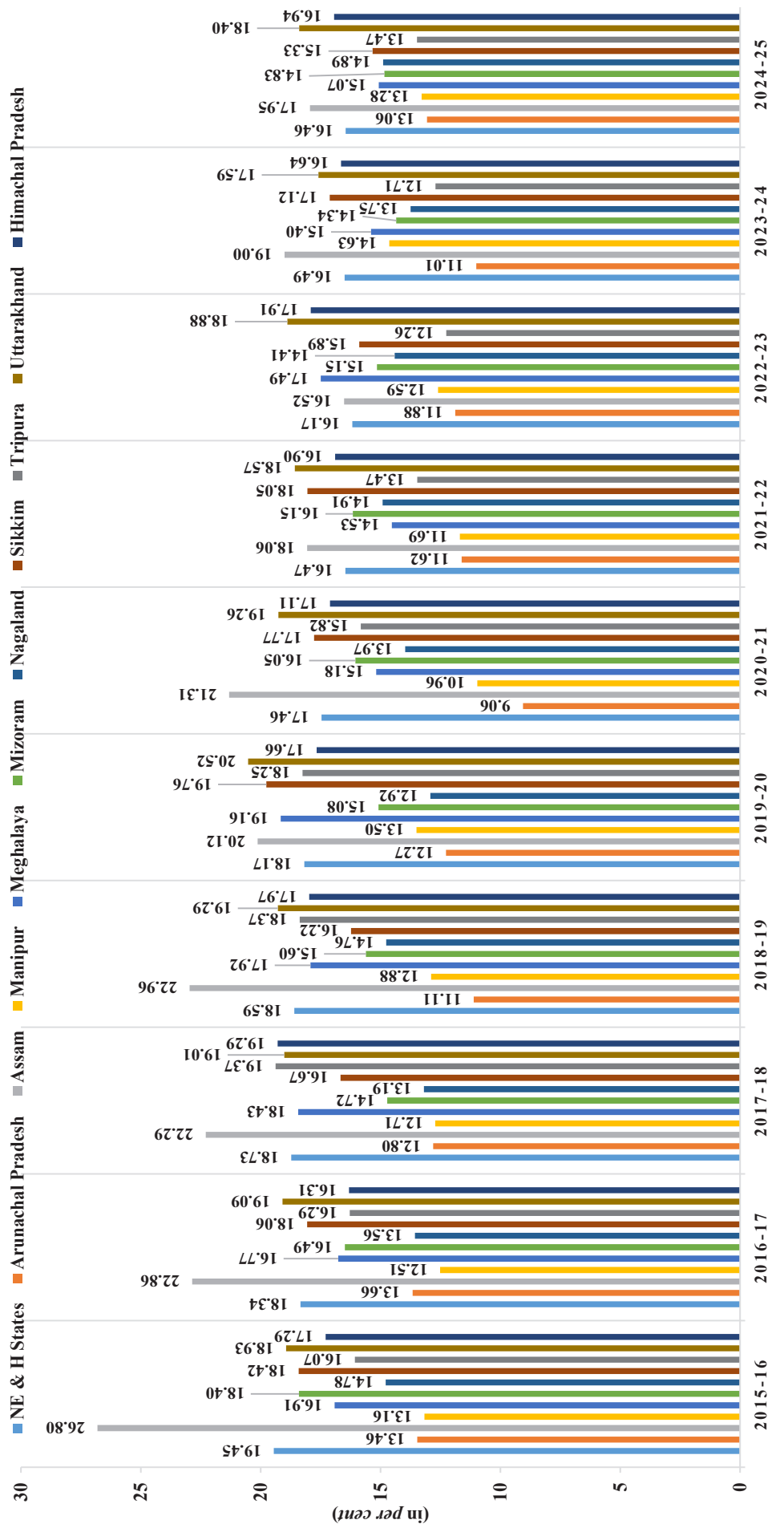
■ NE & H States ■ Arunachal Pradesh ■ Assam ■ Manipur ■ Meghalaya ■ Mizoram ■ Nagaland ■ Sikkim ■ Tripura ■ Uttarakhand ■ Himachal Pradesh



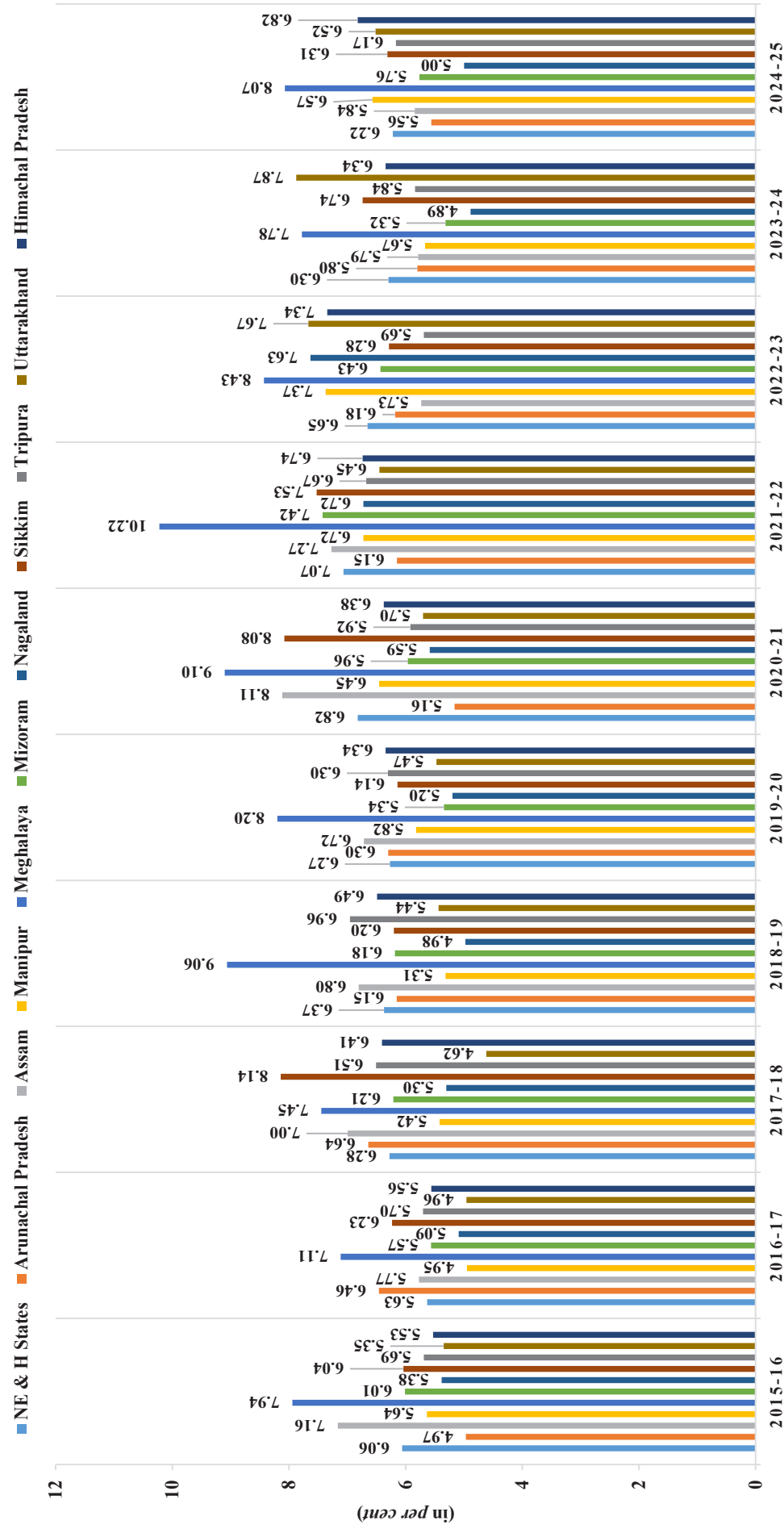
DEBT/GSDP (Excluding OBB)



EXPENDITURE ON EDUCATION, SPORTS, ART & CULTURE/TOTAL EXPENDITURE



EXPENDITURE ON HEALTH & FAMILY WELFARE/TOTAL EXPENDITURE



Source: Finance Accounts of the respective years, PAG/AG Offices of respective States and MoSPI.

APPENDIX – 2.1
(Refer paragraph 2.5.1)
Expenditure (₹ two crore and above in each case) without Budget Provision or
Re-appropriation

(₹ in crore)

Sl. No.	Grant/ Appropriation	Head of Account	Expenditure	Remarks
1	Public Debt and Servicing of Debt	2049-01-101-{7184} 7.50% Assam SGS 2034 Rs. 1000 Cr.	37.50	Reason for incurring expenditure without budget provision in all thirteen cases have not been intimated.
2		2049-01-101-{7234} 7.78% Assam SGS 2034	38.90	
3		2049-01-101-{7238} 7.42% Assam SGS 2034 Rs.1000 Cr.	74.20	
4		2049-01-101-{7239} 7.47% Assam SGS 2034 Rs.1000 Cr.	74.70	
5		2049-01-101-{7240} 7.46% Assam SGS 2031 Rs.1000 Cr.	37.30	
6		2049-01-101-{7246} 7.54% ASGS 2034	37.70	
7		2049-01-101-{7247} 7.37% ASGS 2034	36.85	
8		2049-01-101-{7258} 7.35% ASGS 2039	36.75	
9		2049-01-101-{7273} 7.30 % Assam SGS 2039, Rs. 100000L	36.50	
10		2049-01-101-{7274} 7.26 % Assam SGS 2039, Rs. 100000L	36.30	
11		2049-01-101-{7275} 7.25 % Assam SGS 2044, Rs. 100000L	36.25	
12		2049-01-101-{7276} 7.13 % Assam SGS 2034, Rs. 50000L	17.83	
13		2049-01-101-{7277} 7.05 % Assam SGS 2031, Rs. 25000L	8.81	
Total			509.59	

Source: Appropriation Accounts

APPENDIX – 2.2
(Refer paragraph 2.5.3)
Cases where supplementary provision (more than ₹ two crore in each case)
proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original Provision
A-Revenue (Voted)					
1	03 Administration of Justice	598.46	233.75	554.81	-43.64
2	04 Elections	407.56	51.33	163.41	-244.15
3	06 Land Revenue	508.63	20.00	401.37	-107.26
4	09 Transport Services	389.73	6.83	314.28	-75.45
5	12 General Administration (District and Sub-Divisions)	826.00	23.08	661.16	-164.84
6	14 Police	6,438.35	12.04	5,429.67	-1,008.68
7	16 Printing & Stationery and Information & Publicity	172.82	2.50	136.58	-36.25
8	22 Administrative Training	24.37	8.21	22.15	-2.22
9	25 Miscellaneous General Services and Others	7,378.93	36.15	5,863.88	-1,515.05
10	27 Art and Culture	201.37	10.00	147.80	-53.57
11	28 Medical Education & Research	1,774.40	75.78	1,665.97	-108.43
12	29 Health & Family Welfare	5,006.32	663.95	4,415.69	-590.62
13	31 Housing & Urban Affairs (Town and Country Planning)	716.37	46.43	619.53	-96.85
14	38 Tribal Affairs (Plain)	704.14	13.67	617.99	-86.15
15	43 Co-operation	161.70	3.17	114.16	-47.54
16	48 Agriculture	1,687.34	100.00	1,431.73	-255.62
17	52 Animal Husbandry & Veterinary	483.33	9.27	376.41	-106.93
18	55 Environment & Forest	1,163.25	3.55	772.13	-391.13
19	63 Water Resources	454.74	20.00	371.27	-83.47
20	64 Roads and Bridges	1,203.08	20.00	888.21	-314.88
21	65 Tourism	74.36	5.00	33.65	-40.71
22	73 Housing & Urban Affairs (Guwahati Development)	412.65	70.20	249.56	-163.09
23	76 Karbi Anglong Autonomous Council	1,886.36	13.00	1,465.51	-420.85
24	78 Bodoland Territorial Council	3,427.18	25.94	3,163.69	-263.49
Total		36,101.44	1,473.85	29,880.61	-6,220.87
B-Capital (Voted)					
25	06 Land Revenue	14.43	7.02	14.07	-0.36
26	09 Transport Services	233.32	37.66	208.23	-25.09
27	11 General Administration (Secretariat and Attached Offices)	22.01	3.82	9.53	-12.48
28	14 Police	666.03	2.15	527.76	-138.28

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original Provision
29	28 Medical Education & Research	872.88	65.00	476.63	-396.25
30	29 Health & Family Welfare	347.35	39.20	195.20	-152.15
31	31 Housing & Urban Affairs (Town and Country Planning)	468.75	12.00	289.24	-179.51
32	39 Women & Child Development	655.76	192.00	653.32	-2.44
33	40 Social Justice & Empowerment	29.84	2.99	22.90	-6.93
34	43 Co-operation	50.01	3.41	20.36	-29.65
35	55 Environment & Forest	44.00	5.00	14.98	-29.02
Total		3,404.38	370.25	2,432.22	-972.16
C-Revenue (Charged)					
36	Public Service Commission	22.90	3.80	21.08	-1.82
Total		22.90	3.80	21.08	-1.82
GRAND TOTAL		39,528.72	1,847.90	32,333.91	-7,194.85

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.3
(Refer paragraph 2.5.3)
Cases where Supplementary Provision (more than ₹ two crore in each case)
proved excessive

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Provision	Supplementary provision	Total Budget	Actual expenditure	Excessive Supplementary provision (savings)
A-Revenue (Voted)						
1	01 State Legislature	136.60	13.76	150.36	142.91	7.45
2	11 General Administration (Secretariat and Attached Offices)	897.38	429.00	1,326.38	1,003.12	323.26
3	19 Vigilance Commission & Others and Social Security & Welfare (Freedom Fighter)	209.42	129.71	339.13	224.97	114.16
4	26 Education (Higher)	3,078.69	636.13	3,714.82	3,263.67	451.15
5	34 Housing & Urban Affairs (Municipal Administration)	813.44	103.87	917.31	841.13	76.18
6	37 Food Storage and Warehousing	746.13	123.16	869.29	804.74	64.55
7	39 Women & Child Development	3,182.45	1,175.35	4,357.80	3,441.68	916.12
8	40 Social Justice & Empowerment	409.88	84.36	494.24	410.43	83.81
9	41 Natural Calamities	2,050.96	488.22	2,539.18	2,076.76	462.42
10	42 Other Social Services (Welfare of Minorities & Development)	90.17	97.43	187.60	165.07	22.53
11	57 Panchayat & Rural Development (Rural Development)	5,665.23	343.78	6,009.01	5,705.27	303.74
12	67 Horticulture	113.97	78.60	192.57	166.61	25.96
13	71 School Education	15,428.21	1,204.97	16,633.18	15,611.19	1021.99
14	74 Sports and Youth Welfare	201.19	41.62	242.81	203.55	39.26
Total		33,023.72	4,949.96	37,973.68	34,061.10	3,912.58
B-Capital (Voted)						
15	04 Elections	1.57	4.59	6.16	2.23	3.93
16	25 Miscellaneous General Services and Others	544.35	600.50	1,144.85	842.04	302.81
17	34 Housing & Urban Affairs (Municipal Administration)	163.12	1,014.19	1,177.31	1,112.57	64.74

Sl. No.	Number and Name of Grant	Original Provision	Supplementary provision	Total Budget	Actual expenditure	Excessive Supplementary provision (savings)
18	62 Power (Electricity)	2,197.31	1,609.23	3,806.54	3,490.42	316.12
19	63 Water Resources	1,585.85	490.00	2,075.85	1,624.19	451.66
20	64 Roads and Bridges	8,165.78	2,661.50	10,827.28	9,240.93	1586.35
21	71 School Education	1,231.39	317.87	1,549.26	1,272.02	277.24
22	73 Housing & Urban Affairs (Guwahati Development)	498.62	228.77	727.39	705.59	21.8
Total		14,387.99	6,926.65	21,314.64	18,289.99	3,024.65
C-Revenue (Charged)						
23	Public Debt and Servicing of Debt	11,997.38	690.00	12,687.38	12,467.75	219.63
Total		11,997.38	690.00	12,687.38	12,467.75	219.63
D-Capital (Charged)						
24	Public Debt and Servicing of Debt	7,191.71	10,000.00	17,191.71	17,012.95	178.76
Total		7,191.71	10,000.00	17,191.71	17,012.95	178.76
Grand Total		66,600.80	22,566.61	89,167.41	81,831.79	7,335.62

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.4
(Refer paragraph 2.5.4)
Unnecessary/ Inadequate re-appropriation of funds (more than ₹ two crore) during FY 2024-25

Sl. No.	Number/ Name of Grant and Head of Accounts	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-) / Excess (+)
Reduction of provision through Re-appropriation orders, in which excess expenditure occurred							
Public Debt and Servicing of Debt							
1	6003-00-111-{6737} Special Securities issued to NSSF of the Centre by State Government (2015-16)-2025-26	189.98	0.00	-5.00	184.98	189.98	5.00
Augmentation of provision proved injudicious							
2	01 State Legislature 2011-02-103-{0000} -NA- RV NTA	58.28	1.30	3.04	62.62	59.06	-3.56
3	03 Administration of Justice 4059-01-051-{1483} Building (Administration of Justice) CV NTA	16.49	0.00	4.00	20.49	13.15	-7.34
4	04 Elections 2015-00-106-{0000} -NA- RV NTA	0.00	31.85	3.61	35.46	31.73	-3.73
5	14 Police 2055-00-001-{0172} Headquarters Establishment RV NTA	79.42	0.00	3.00	82.42	49.30	-33.12
6	14 Police 2055-00-101-{0442} Criminal Investigation Department RV NTA	50.34	0.68	2.56	53.58	45.90	-7.68
7	14 Police 2055-00-109-{0457} Establishment of Watch Post Schemes RV NTA	85.57	0.32	5.00	90.89	80.45	-10.44
8	14 Police 4055-00-207-{0172} Headquarters Establishment CV NTA	98.77	0.00	3.98	102.75	77.88	-24.87
9	17 Administrative and Functional Buildings 4059-60-051-{5247} Construction of Government Buildings and Capital Projects CV NTA	2,031.37	0.00	15.90	2,047.27	2,003.91	-43.36
10	17 Administrative and Functional Buildings	0.00	0.00	64.10	64.10	0.00	-64.10

Sl. No.	Number/ Name of Grant and Head of Accounts	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-) / Excess (+)
	4059-60-051-{7249} Modernisation of Assam State Zoo cum Botanical Garden, Guwahati on Engineering, Procurement and Construction (EPC) Mode-1 CV NTA						
11	26 Education (Higher) 2202-03-103-{4556} Provincialised Teachers/ Employees Serving in Non-Government Colleges RV NTA	1,893.14	251.50	10.74	2,155.38	1,851.68	-303.70
12	28 Medical Education & Research 2210-01-001-{6259} Daridrata Nirmool Aachani RV NTA	375.00	75.00	65.00	515.00	440.00	-75.00
13	28 Medical Education & Research 4210-03-105-{0739} Silchar Medical College, Silchar CV NTA	0.80	0.00	3.90	4.70	0.71	-3.99
14	28 Medical Education & Research 4210-80-190-{7183} Equity Infusion for Cancer Care under Assam Cancer Care Foundation (ACCF) CV NTA	200.00	50.00	100.00	350.00	200.00	-150.00
15	29 Health & Family Welfare 2210-03-800-{3594} National Health Mission (NHM) RV NTA	547.73	0.00	3.28	551.01	438.75	-112.26
16	37 Food Storage and Warehousing 2408-01-102-{4732} National Food Security Scheme RV NTA	500.20	110.65	19.40	630.25	609.37	-20.88
17	38 Tribal Affairs (Plain) 2225-02-800-{2951} Assistance to Amri Karbi Development Council RV NTA	0.34	13.67	4.01	18.02	0.00	-18.02
18	38 Tribal Affairs (Plain) 2225-03-800-{4742} Distribution of Bi-cycle (Boys & Girls) RV NTA	0.00	0.00	3.45	3.45	0.00	-3.45
19	38 Tribal Affairs (Plain) 4225-03-800-{6104} Jagannath Community and Skill Centre CV NTA	136.00	0.00	9.56	145.56	129.29	-16.27
20	39 Women & Child Development 2235-02-102-{0177} Implementation of Integrated Child Development Service Schemes (ICDS) RV NTA	1,599.32	694.40	30.99	2,324.71	1,709.97	-614.74
21	39 Women & Child Development 2235-02-796-{0177} Implementation of Integrated Child Development Service Schemes (ICDS) RV NTA	138.76	192.29	11.11	342.16	325.46	-16.70
22	41 Natural Calamities	270.00	0.00	52.38	322.38	239.33	-83.05

Sl. No.	Number/ Name of Grant and Head of Accounts	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-) / Excess (+)
	2245-02-101-{4703} Gratuitous Relief (Flood) RV NTA						
23	41 Natural Calamities 2245-02-118-{0000} -NA- RV NTA	10.00	0.00	12.08	22.08	8.59	-13.49
24	41 Natural Calamities 2245-80-800-{4616} Assistance to Social Welfare Department for Minor Works RV NTA	5.00	0.00	46.37	51.37	0.00	-51.37
25	48 Agriculture 2401-00-108-{4732} National Food Security Mission RV NTA	110.86	0.00	8.09	118.95	95.84	-23.11
26	49 Irrigation 2702-01-800-{0160} Flow Irrigation System RV NTA	14.46	0.00	2.10	16.56	10.85	-5.71
27	51 Soil and Water Conservation 2402-00-103-{4922} Integrated Watershed Management Programme (IWMP) RV NTA	89.35	0.00	9.93	99.28	18.87	-80.41
28	51 Soil and Water Conservation 2402-00-789-{6116} Integrated Watershed Management Programme Central Share for SC Area RV NTA	24.63	0.00	2.74	27.37	4.33	-23.04
29	52 Animal Husbandry & Veterinary 2403-00-105-{1169} Expansion of Piggery Development (Headquarters Establishment) RV NTA	5.23	0.00	5.02	10.25	5.22	-5.03
30	55 Environment & Forest 2406-01-001-{0172} Headquarters Establishment RV NTA	63.40	0.00	4.12	67.52	34.42	-33.10
31	55 Environment & Forest 2406-01-800-{0800} Other Expenditure RV NTA	18.53	1.00	3.31	22.84	15.07	-7.77
32	55 Environment & Forest 2406-02-110-{6302} Project Tiger & Elephant RV NTA	42.69	0.00	3.24	45.93	33.72	-12.21
33	55 Environment & Forest 2406-02-111-{1280} National Park & Wild Life Sanctuary RV NTA	28.69	0.00	5.70	34.39	21.65	-12.74
34	55 Environment & Forest 4406-01-070-{0121} Buildings CV NTA	10.50	5.00	7.80	23.30	7.07	-16.23
35	56 Panchayat & Rural Development (Panchayat)	136.98	0.00	7.70	144.68	135.64	-9.04

Sl. No.	Number/ Name of Grant and Head of Accounts	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-) / Excess (+)
	2235-03-101-{2657} Indira Gandhi National Widow Pension Scheme (IGNWPS) RV NTA						
36	56 Panchayat & Rural Development (Panchayat) 2515-00-101-{1356} Assistance to Panchayat Institute of Mahakuma Parishad/ Gram Panchayat Staff RV NTA	371.40	0.00	4.20	375.60	341.35	-34.25
37	56 Panchayat & Rural Development (Panchayat) 2515-00-800-{0800} Other Expenditure RV NTA	63.01	0.00	300.22	363.23	3.00	-360.23
38	63 Water Resources 4711-01-103-{2855} State Specific Scheme CV NTA	205.57	300.00	33.00	538.57	393.55	-145.02
39	64 Roads and Bridges 3054-03-337-{0189} Maintenance & Repairs RV NTA	287.44	20.00	30.00	337.44	183.91	-153.53
40	64 Roads and Bridges 3054-80-001-{0246} Supervision RV NTA	26.45	0.00	3.90	30.35	22.57	-7.78
41	64 Roads and Bridges 5054-03-337-{6212} PMGSY Works (Block Grant) CV NTA	400.00	0.00	55.00	455.00	206.38	-248.62
42	71 School Education 2202-80-796-{6124} Teacher Education RV NTA	7.61	4.29	14.11	26.01	10.25	-15.76
43	75 Information and Technology 2852-07-202-{3416} Assam State Wide Area Network (ASWAN) RV NTA	8.42	0.00	7.90	16.32	7.50	-8.82
44	78 Bodoland Territorial Council 2202-01-101-{0165} Government Middle School RV TA	350.75	0.00	5.50	356.25	331.27	-24.98
45	78 Bodoland Territorial Council 2202-01-101-{0166} Government Primary School RV TA	568.98	0.00	10.00	578.98	546.56	-32.42
Grand Total		11,121.46	1,751.95	996.04	13,869.45	10,933.53	-2,935.92

Source: Appropriation Accounts for FY 2024-25

Note: RV – Revenue Voted, CV – Capital Voted, RC – Revenue Charged, CC – Capital Charged, TA – Tribal Area, NTA – Non-Tribal Area.

APPENDIX – 2.5
(Refer paragraph 2.5.5)
Grants having large savings, after surrender (exceeding ₹ 500 crore), during FY
2024-25

(₹ in crore)

Sl. No.	No./ Name of Grant	Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
A – Revenue-Voted						
1	14 Police	6,450.39	5,429.67	-1,020.72	61.18	-959.54
2	25 Miscellaneous General Services and Others	7,415.08	5,863.88	-1,551.20	0.00	-1,551.20
3	29 Health & Family Welfare	5,670.27	4,415.69	-1,254.58	0.00	-1,254.58
4	39 Women & Child Development	4,357.79	3,441.68	-916.11	0.00	-916.11
5	56 Panchayat & Rural Development (Panchayat)	2,661.44	1,542.07	-1,119.37	0.00	-1,119.37
6	58 Industries & Commerce	813.37	111.64	-701.73	0.00	-701.73
7	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	890.85	351.67	-539.18	0.00	-539.18
8	71 School Education	16,633.18	15,611.19	-1,021.99	0.69	-1,021.30
Total		44,892.37	36,767.49	-8,124.88	61.87	-8,063.01
B – Capital-Voted						
9	30 Water Supply and Sanitation	1,274.58	309.41	-965.17	0.00	-965.17
10	64 Roads and Bridges	10,827.28	9,240.93	-1,586.35	0.00	-1,586.35
Total		12,101.86	9,550.34	-2,551.52	0.00	-2,551.52
Grand Total		56,994.23	46,317.83	-10,676.40	61.87	-10,614.53

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.6
(Refer paragraph 2.5.5)
Grants having persistent savings (exceeding ₹ 100 crore) during FY 2022-23 to FY 2024-25

(₹ in crore)

Sl. No.	Number and Name of the Grant/ Appropriation	Savings		
		2022-23	2023-24	2024-25
A – Capital-Voted				
1	17 Administrative and Functional Buildings	-1,315.64	-1,920.50	-498.14
2	25 Miscellaneous General Services and Others	-259.06	-192.97	-302.81
3	29 Health & Family Welfare	-283.55	-407.43	-191.35
4	30 Water Supply and Sanitation	-472.10	-165.19	-965.18
5	62 Power (Electricity)	-391.39	-528.61	-316.12
6	63 Water Resources	-639.63	-226.70	-451.66
7	64 Roads and Bridges	-2,843.60	-3,917.36	-1,586.35
8	71 School Education	-585.21	-231.24	-277.24
B – Revenue-Charged				
9	Public Debt and Servicing of Debt	-668.43	-676.20	-219.63
C – Revenue-Voted				
10	03 Administration of Justice	-182.31	-209.65	-277.39
11	05 Sales Tax and Other Tax	-256.84	-344.36	-289.13
12	06 Land Revenue	-109.49	-163.64	-127.26
13	11 General Administration (Secretariat and Attached Offices)	-256.27	-286.64	-323.26
14	14 Police	-1,894.40	-2,066.67	-1,020.72
15	17 Administrative and Functional Buildings	-207.82	-185.58	-177.76
16	19 Vigilance Commission & Others and Social Security & Welfare (Freedom Fighter)	-118.55	-109.63	-114.15
17	25 Miscellaneous General Services and Others	-2,021.76	-1,916.83	-1,551.20
18	26 Education (Higher)	-465.34	-453.18	-451.14
19	29 Health & Family Welfare	-1,063.17	-954.01	-1,254.57
20	31 Housing & Urban Affairs (Town and Country Planning)	-215.07	-136.87	-143.28
21	39 Women & Child Development	-869.85	-429.28	-916.11
22	41 Natural Calamities	-1,013.65	-458.06	-462.42
23	48 Agriculture	-542.11	-442.03	-355.62
24	49 Irrigation	-149.25	-100.38	-104.58
25	52 Animal Husbandry & Veterinary	-167.25	-161.50	-116.19
26	55 Environment & Forest	-253.81	-246.34	-394.68
27	56 Panchayat & Rural Development (Panchayat)	-307.12	-1,396.99	-1,119.37
28	57 Panchayat & Rural Development (Rural Development)	-2,950.25	-2,291.02	-303.74
29	58 Industries & Commerce	-113.95	-329.54	-701.73
30	64 Roads and Bridges	-692.14	-566.44	-334.88
31	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	-210.04	-669.54	-539.18
32	71 School Education	-3,658.50	-2,430.02	-1,021.99
33	76 Karbi Anglong Autonomous Council	-237.23	-840.82	-433.85

Source: Appropriation Accounts for FY 2022-23, 2023-24, and 2024-25

APPENDIX – 2.7
(Refer paragraph 2.5.5)
Grant-wise percentage of utilisation of budget during FY 2024-25

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage Utilisation	Range of Utilisation (per cent)
1	24 Aid Materials	0.01	0.00	-0.01	0.00	Up to 50.00
2	68 Loans to Government Servants etc.	0.01	0.00	-0.01	0.00	
3	79 Welfare of Bodoland	4.50	0.00	-4.50	0.00	
4	44 North Eastern Council Scheme	12.63	0.79	-11.84	6.25	
5	33 Residential Buildings	3.25	0.80	-2.45	24.62	
6	50 Other Special Area Programmes (Border Protection & Development)	52.18	15.33	-36.85	29.38	
7	04 Elections	465.06	165.65	-299.41	35.62	
8	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	890.85	351.67	-539.18	39.48	
9	58 Industries & Commerce	1,592.27	628.69	-963.58	39.48	
10	65 Tourism	105.86	42.02	-63.84	39.69	
11	30 Water Supply and Sanitation	2,180.79	884.99	-1,295.80	40.58	
12	53 Dairy Development	70.35	29.32	-41.03	41.68	
13	75 Information and Technology	106.23	44.88	-61.35	42.25	
14	46 Consumer Dispute Redressal	24.16	10.40	-13.76	43.05	
15	69 Science, Technology and Climate Change	115.60	51.63	-63.97	44.66	
16	51 Soil and Water Conservation	274.58	133.30	-141.28	48.55	
17	21 Guest Houses, Government Hostels	65.45	32.31	-33.14	49.37	
Total		5,963.78	2,391.78	-3,572.00	40.11	
18	70 Hill Areas	7.87	4.18	-3.69	53.11	50.01 to 75.00
19	56 Panchayat & Rural Development (Panchayat)	2,695.50	1,551.69	-1,143.81	57.57	
20	27 Art and Culture	296.61	174.81	-121.80	58.94	
21	05 Sales Tax and Other Tax	801.42	483.07	-318.35	60.28	
22	43 Co-operation	218.29	134.52	-83.77	61.62	
23	02 Council of Ministers	14.25	9.12	-5.13	64.00	
24	45 Census, Surveys and Statistics	58.23	37.68	-20.55	64.71	
25	55 Environment & Forest	1,215.81	787.10	-428.71	64.74	
26	54 Fisheries	166.37	108.67	-57.70	65.32	
27	59 Village and Small Industries, Sericulture and Weaving	352.29	232.98	-119.31	66.13	
28	19 Vigilance Commission & Others and Social Security & Welfare (Freedom Fighter)	344.39	228.21	-116.18	66.26	
29	10 Other Fiscal Services	4.58	3.14	-1.44	68.56	
30	49 Irrigation	1,162.76	802.53	-360.23	69.02	
31	03 Administration of Justice	1,075.39	743.01	-332.38	69.09	
32	61 Mines and Minerals	24.90	17.37	-7.53	69.76	
33	22 Administrative Training	44.69	31.21	-13.48	69.84	
34	07 Stamps and Registration	56.82	39.73	-17.09	69.92	
35	13 Treasury and Accounts Administration	152.21	106.59	-45.62	70.03	
36	32 Housing & Urban Affairs (Housing Schemes)	11.64	8.33	-3.31	71.56	
37	60 Cottage Industries	75.29	54.26	-21.03	72.07	
38	80 Indigenous and Tribal Faith and Culture	78.31	56.91	-21.40	72.67	

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage Utilisation	Range of Utilisation (per cent)
39	31 Housing & Urban Affairs (Town and Country Planning)	1,243.55	908.76	-334.79	73.08	
40	15 Jails	164.08	120.72	-43.36	73.57	
41	08 Excise and Prohibition	111.82	82.46	-29.36	73.74	
42	77 North Cachar Hills Autonomous Council	1,144.80	849.35	-295.45	74.19	
43	11 General Administration (Secretariat and Attached Offices)	1,352.22	1,012.66	-339.56	74.89	
Total		12,874.09	8,589.06	-4,285.03	66.72	
44	48 Agriculture	2,428.44	1,822.14	-606.30	75.03	75.01 to 90.00
45	06 Land Revenue	550.08	415.44	-134.64	75.52	
46	29 Health & Family Welfare	6,057.82	4,611.23	-1,446.59	76.12	
47	12 General Administration (District and Sub-Divisions)	900.95	691.84	-209.11	76.79	
48	28 Medical Education & Research	2,788.06	2,142.60	-645.46	76.85	
49	52 Animal Husbandry & Veterinary	557.55	428.59	-128.96	76.87	
50	16 Printing & Stationery and Information & Publicity	177.32	137.06	-40.26	77.30	
51	36 Labour Welfare	102.64	79.48	-23.16	77.44	
52	63 Water Resources	2,550.59	1,995.46	-555.13	78.24	
53	09 Transport Services	667.54	522.51	-145.03	78.27	
54	Public Service Commission	27.82	21.79	-6.03	78.32	
55	25 Miscellaneous General Services and Others	8,559.93	6,705.92	-1,854.01	78.34	
56	47 Trade Adviser	1.97	1.55	-0.42	78.68	
57	18 Fire & Emergency Services	290.20	227.94	-62.26	78.55	
58	39 Women & Child Development	5,205.55	4,095.00	-1,110.55	78.67	
59	73 Housing & Urban Affairs (Guwahati Development)	1,210.23	955.15	-255.08	78.92	
60	76 Karbi Anglong Autonomous Council	2,109.36	1,665.51	-443.85	78.96	
61	35 Skill, Employment & Entrepreneurship	355.29	281.58	-73.71	79.25	
62	17 Administrative and Functional Buildings	3,569.39	2,893.48	-675.91	81.06	
63	Head of State	14.08	11.44	-2.64	81.25	
64	41 Natural Calamities	2,549.18	2,077.06	-472.12	81.48	
65	40 Social Justice & Empowerment	527.07	433.33	-93.74	82.21	
66	74 Sports and Youth Welfare	251.94	208.65	-43.29	82.82	
67	14 Police	7,120.12	5,958.60	-1,161.52	83.69	
68	64 Roads and Bridges	12,050.36	10,129.14	-1,921.22	84.06	
69	38 Tribal Affairs (Plain)	965.19	820.13	-145.06	84.97	
70	26 Education (Higher)	3,914.91	3,365.93	-548.98	85.98	
71	67 Horticulture	195.87	168.90	-26.97	86.23	
72	42 Other Social Services (Welfare of Minorities & Development)	189.09	165.07	-24.02	87.30	
73	78 Bodoland Territorial Council	3,804.03	3,403.03	-401.00	89.46	
Total		69,692.57	56,435.55	-13,257.02	80.98	
74	20 Civil Defence and Home Guards	370.16	337.83	-32.33	91.27	90.01 to 100.00
75	37 Food Storage and Warehousing	875.39	805.19	-70.20	91.98	
76	62 Power (Electricity)	4,229.69	3,905.11	-324.58	92.33	
77	71 School Education	18,182.44	16,883.21	-1,299.23	92.85	
78	34 Housing & Urban Affairs (Municipal Administration)	2,094.63	1,953.70	-140.93	93.27	
79	72 Social Security and Welfare	40.00	37.67	-2.33	94.18	
80	57 Panchayat & Rural Development (Rural Development)	6,050.87	5,711.51	-339.36	94.39	

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage Utilisation	Range of Utilisation (per cent)
81	01 State Legislature	255.86	246.79	-9.07	96.46	
82	Public Debt and Servicing of Debt	29,879.09	29,480.71	-398.38	98.67	
Total		61,978.13	59,361.72	-2616.41	95.78	
83	23 Pension & Other Retirement Benefits	18,164.13	18,768.53	604.40	103.33	> 100.00
Total		18,164.13	18,768.53	604.40	103.33	
Grand Total		1,68,672.70	1,45,546.64	-23,126.06	86.29	

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.8
(Refer paragraph 2.5.5)
Savings (more than ₹ 100 crore) not Surrendered

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount not surrendered
1	03 Administration of Justice	838.19	237.20	1,075.39	743.01	-332.38	332.38
2	04 Elections	409.13	55.93	465.06	165.65	-299.41	299.41
3	05 Sales Tax and Other Tax	801.42	0.00	801.42	483.07	-318.35	318.35
4	06 Land Revenue	523.06	27.02	550.08	415.44	-134.64	134.64
5	09 Transport Services	623.05	44.49	667.54	522.51	-145.03	145.03
6	11 General Administration (Secretariat and Attached Offices)	919.39	432.83	1,352.22	1,012.66	-339.56	339.56
7	17 Administrative and Functional Buildings	3,569.39	0.00	3,569.39	2,893.48	-675.91	675.91
8	19 Vigilance Commission & Others and Social Security & Welfare (Freedom Fighter)	213.59	130.80	344.39	228.21	-116.18	116.18
9	25 Miscellaneous General Services and Others	7,923.28	636.65	8,559.93	6,705.92	-1,854.01	1,854.01
10	26 Education (Higher)	3,278.78	636.13	3,914.91	3,365.93	-548.98	548.98
11	27 Art and Culture	286.61	10.00	296.61	174.81	-121.80	121.80
12	28 Medical Education & Research	2,647.28	140.78	2,788.06	2,142.60	-645.46	645.46
13	29 Health & Family Welfare	5,354.67	703.15	6,057.82	4,611.23	-1,446.59	1,446.59
14	30 Water Supply and Sanitation	2,180.79	0.00	2,180.79	884.99	-1,295.80	1,295.80
15	31 Housing & Urban Affairs (Town and Country Planning)	1,185.12	58.43	1,243.55	908.76	-334.79	334.79
16	34 Housing & Urban Affairs (Municipal Administration)	976.57	1,118.06	2,094.63	1,953.70	-140.93	140.93
17	39 Women & Child Development	3,838.21	1,367.34	5,205.55	4,095.00	-1,110.55	1,110.55
18	41 Natural Calamities	2,060.96	488.22	2,549.18	2,077.06	-472.12	472.12
19	48 Agriculture	2,328.43	100.01	2,428.44	1,822.14	-606.30	606.30
20	49 Irrigation	1,162.76	0.00	1,162.76	802.53	-360.23	360.23
21	51 Soil and Water Conservation	274.58	0.00	274.58	133.30	-141.28	141.28
22	52 Animal Husbandry & Veterinary	548.28	9.27	557.55	428.59	-128.96	128.96
23	55 Environment & Forest	1,207.25	8.56	1,215.81	787.10	-428.71	428.71
24	56 Panchayat & Rural Development (Panchayat)	2,695.50	0.00	2,695.50	1,551.69	-1,143.81	1,143.81

Appendices

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount not surrendered
25	57 Panchayat & Rural Development (Rural Development)	5,707.08	343.79	6,050.87	5,711.51	-339.36	339.36
26	58 Industries & Commerce	1,592.27	0.00	1,592.27	628.69	-963.58	963.58
27	62 Power (Electricity)	2,620.45	1,609.24	4,229.69	3,905.11	-324.58	324.58
28	63 Water Resources	2,040.59	510.00	2,550.59	1,995.46	-555.13	555.13
29	64 Roads and Bridges	9,368.86	2,681.50	12,050.36	10,129.14	-1,921.22	1,921.22
30	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	890.85	0.00	890.85	351.67	-539.18	539.18
31	73 Housing & Urban Affairs (Guwahati Development)	911.27	298.96	1,210.23	955.15	-255.08	255.08
32	Public Debt and Servicing of Debt	19,189.09	10,690.00	29,879.09	29,480.71	-398.38	398.38
Grand Total		88,166.75	22,338.36	1,10,505.11	92,066.82	-18,438.29	18,438.29

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.9
(Refer paragraph 2.5.5)
Surrender of funds after 15 February 2025

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount surrendered after 15 February 2025
1	13 Treasury and Accounts Administration	152.21	0.00	152.21	106.59	-45.62	8.82
2	14 Police	7,105.93	14.19	7,120.12	5,958.60	-1,161.52	12.25
3	36 Labour Welfare	102.64	0.00	102.64	79.48	-23.16	3.19
4	38 Tribal Affairs (Plain)	951.52	13.67	965.19	820.13	-145.06	0.03
5	59 Village and Small Industries, Sericulture and Weaving	352.29	0.00	352.29	232.98	-119.31	0.05
6	80 Indigenous and Tribal Faith and Culture	78.31	0.00	78.31	56.91	-21.40	0.14
Grand Total		8,742.90	27.86	8,770.76	7,254.69	-1,516.07	24.48

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.10 (PART A)
(Refer paragraph 2.5.6)
Misclassification (more than ₹ one crore) between Revenue Expenditure and Capital Expenditure for FY 2024-25

(₹ in crore)

Sl. No.	No. and Name of the Grant	Head of Account	Misclassified Amount	Audit Observation/Remarks
1	30 Water Supply and Sanitation	4215-01-102-{4920} National Rural Drinking Water Programme	19.91	Grants-in-Aid booked under Capital Expenditure
2	28 Medical Education & Research	4210-03-001-{0172} Headquarters Establishment	17.95	Office Expenses booked under Capital Expenditure
3	01 State Legislature	4217-01-051-{1846} Construction by P.W.D.	12.79	Minor Works booked under Capital Expenditure
4	39 Women & Child Development	4235-02-102-{0177} Implementation of Integrated Child Development Service (ICDS)	8.13	Office Expenses booked under Capital Expenditure
5	43 Co-operation	4425-00-800-{2327} Warehouse Infrastructure Fund	7.89	Grants-in-Aid booked under Capital Expenditure
6	51 Soil and Water Conservation	4402-00-203-{0170} Gully Control Works	3.92	Minor Works booked under Capital Expenditure
7	51 Soil and Water Conservation	4402-00-102-{0122} Common and Other Schemes	2.20	Minor Works booked under Capital Expenditure
8	12 General Administration (District and Sub-Divisions)	4070-00-001-{0239} Sub-Divisional Establishment	2.19	Office Expenses booked under Capital Expenditure
9	12 General Administration (District and Sub-Divisions)	2053-00-093-{0422} District Headquarters Establishment	2.16	Major Works booked under Revenue Expenditure
10	21 Guest Houses, Government Hostels	4070-00-800-{0105} Special House, Government Hostel etc.	2.13	Office Expenses booked under Capital Expenditure
11	80 Indigenous and Tribal Faith and Culture	4202-04-108-{0696} Directorate of Archaeology	1.58	Grants-in-Aid booked under Capital Expenditure
12	51 Soil and Water Conservation	4402-00-203-{1143} Land Improvement	1.18	Minor Works booked under Capital Expenditure
13	46 Consumer Dispute Redressal	4408-01-101-{6329} Implementation of Consumer Protection Scheme	1.16	Office Expenses booked under Capital Expenditure

Source: Finance Account of FY 2024-25

APPENDIX – 2.10 (PART B)

(Refer paragraph 2.5.6)

Vouchers involving expenditure of revenue nature being booked as capital expenditure for FY 2024-25

(₹ in crore)						
Sl. No.	No. and Name of the Grant/Department	Sanction order No.	To whom the amount was released	Purpose of release	Misclassified Amount (₹)	Major Head
1	The Deputy Director, General Administration (Secretariat Accounts Department)	FS/pe_2024_25(I)_09 dated 06.07.2024	Assam Electricity Corporation Limited	Contribution to ASEB Pension Fund Trust.	50.00	4801
2	The Deputy Director, Commissioner of Industries & Commerce,	FS/IND_2024_25(I)_04 dated 15.04.2024	Assam Tea Corporation Limited (ATCL)	Payment towards interest on delayed deposit of Provident Fund to Assam Tea Employees Provident Fund Organisation Limited in respect of employees and workers of ATCL	48.26	4885
3	The Directorate of Pension, Assam	FS/PEN_2024_25(I)_123 dated 10.03.2025	Assam Electronics Development Corporation (AMTRON)	Payment of fund to AMTRON for deployment of contractual staff in Pension Sewa Kendra.	1.69	4070
4	The Deputy Director, General Administration (Secretariat Accounts Department),	FS/pe_2024_25(I)_74 dated 21.02.2025	Assam Electricity Corporation Limited	Contribution to ASEB Pension Fund Trust.	79.55	4801
5	The Deputy Director, Commissioner of Industries & Commerce	i. FS/IND-2024-25(I)-347020 dated 21.09.2024 ii. FS/IND-2024-25(I)-347092 dated 24.01.2025 iii. FS/IND-2024-25(I)-347036 dated 22.10.2024	Deputy Commissioner (L.A), Dibrugarh	i. Payment of Bonus to ATCL workers & employees for the year 2023 payable in 2024 to be implemented by ATC Ltd. During FY 2024-25. ii. Payment of arrear PF dues to the workers & employees of ATCL during FY 2024-25. iii. To meet the deficit of fund for payment of wages & other bare minimum requirement to the workers & employees of ATCL during FY 2024-25.	59.65	4885
Total					239.15	

Source: Sample Audit of Vouchers

APPENDIX – 2.11
(Refer paragraph 2.5.7)
Policy initiatives with no expenditure

(₹ in crore)

Sl. No.	Grant No. and Name of the Department	Head of Account	Name of Scheme	Budget Provision	Expenditure
1	17 Public Works (Building & NH)	4059-60-051-5247-001-13-01-SOPD-G	Housing for Police Personnel	5.00	0.00
2	39 Women & Child Development	2235-02-102-6239-000-32-99-SOPD-G	Eliminate Child Marriages	49.91	0.00
3	57 Panchayat & Rural Development	2502-01-800-4921-145-32-99-SOPD-G	Supporting the Employees of Different Societies (Ex-Gratia)	1.36	0.00
4	58 Industries and Commerce	2852-80-800-6202-000-32-99-SOPD-G	Promotion of small tea growers	18.00	0.00
5	59 Handloom, Textiles & Sericulture Department	2851-03-103-0013-007-19-00-SOPD-G	Supply of Modern Loom (Maina Saal)	14.00	0.00
6	65 Tourism	3452-80-800-5932-000-32-99-SOPD-G	Punya Tirth Yojana – Ayodhya Pilgrimage	25.00	0.00
7	80 Indigenous and Tribal Faith & Cultural	4202-04-106-0699-011-13-99 – SOPD-G	Mukhya Mantri Sangrahalaya	5.00	0.00
Total				118.27	0.00

APPENDIX-2.12
(Refer paragraph 2.5.8)

Sub-heads where entire expenditure (more than ₹ 50 crore) was incurred in March 2025

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account	Total Budget Provision	Expenditure during March 2025
1	Public Debt and Servicing of Debt	2049-03-104-{0379} Interest on General Provident Fund	870.98	871.28
2	25 Miscellaneous General Services and Others	4210-03-105-{1640} Assam Infrastructure Financing Authority	328.00	327.99
3	71 School Education	4202-01-201-{6274} Repairing of Kitchen cum Store	238.80	238.80
4	78 Bodoland Territorial Council	4225-13-102-{7206} Transfer of fund for creation of capital asset	250.00	187.50
5	58 Industries & Commerce	4885-01-190-{5180} Assam Tea Corporation Ltd. Guwahati	150.00	123.40
6	58 Industries & Commerce	4885-60-800-{6307} Construction of Unity Mall in Guwahati	113.00	113.00
7	25 Miscellaneous General Services and Others	5054-04-337-{1640} Assam Infrastructure Financing Authority	170.00	110.03
8	73 Housing & Urban Affairs (Guwahati Development)	4217-01-051-{1590} Guwahati Metropolitan Development Authority	93.72	93.72
9	Public Debt and Servicing of Debt	2049-21-105-{7253} Accrued Interest on CAMPA	90.00	89.34
10	71 School Education	2202-02-800-{5764} Free Text Books to the Students from Class IX to X	80.00	80.00
11	Public Debt and Servicing of Debt	2049-01-101-{6183} 7.67% State Govt Securities 2033 (80000 L)	61.36	61.36
12	56 Panchayat & Rural Development (Panchayat)	2515-00-800-{3672} PRIs & ULBs (Share of Net Proceeds of State Own Taxes Assigned under Recommendation by SFC)	266.40	59.85
13	39 Women & Child Development	4235-02-103-{7257} Construction of Working Women Hostel under SASCI	55.44	55.44

Source: VLC Data

APPENDIX – 2.13

(Refer paragraph 2.5.8)

Quarter wise expenditure for Grants where more than 50 per cent of expenditure incurred in the last Quarter during 2024-25

Sl. No.	Grant No. and Name	Allocation during 2024-25	Expenditure				Total Expenditure during 2024-25	Percentage Expenditure in 4 th qtr.	Percentage Expenditure in March 2025
			1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.			
1	02 Council of Ministers	14.25	1.25	1.54	1.54	4.79	2.43	52.52	26.64
2	04 Elections	465.06	18.45	8.26	37.33	101.61	78.55	61.34	47.42
3	07 Stamps and Registration	56.82	4.56	5.17	5.32	24.68	20.84	62.12	52.45
4	11 General Administration (Secretariat and Attached Offices)	1,352.22	74.29	101.43	131.38	705.56	383.00	69.67	37.82
5	15 Jails	164.08	15.92	17.23	24.66	62.91	36.02	52.11	29.84
6	19 Vigilance Commission & Others and Social Security & Welfare (Freedom Fighter)	344.39	11.09	23.42	32.19	161.51	68.91	70.77	30.20
7	32 Housing & Urban Affairs (Housing Schemes)	11.64	0.00	1.66	0.00	6.67	1.66	80.07	19.93
8	38 Tribal Affairs (Plain)	965.19	7.18	7.61	189.21	616.13	194.87	75.13	23.76
9	40 Social Justice & Empowerment	527.07	14.52	3.60	89.63	325.58	300.67	75.13	69.39
10	44 North Eastern Council Scheme	12.63	0.00	0.00	0.30	0.49	0.49	62.03	62.03
11	50 Other Special Area Programmes (Border Protection & Development)	52.18	0.35	0.35	4.52	10.11	3.88	65.95	25.31

Sl. No.	Grant No. and Name	Allocation during 2024-25	Expenditure					Total Expenditure during 2024-25	Percentage Expenditure in 4 th qtr.	Percentage Expenditure in March 2025
			1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	In March			
12	57 Panchayat & Rural Development (Rural Development)	6,050.87	169.77	1,420.57	1,115.74	3,005.43	1,092.73	5,711.51	52.62	19.13
13	58 Industries & Commerce	1,592.27	48.74	14.52	238.42	327.01	213.22	628.69	52.01	33.91
14	62 Power (Electricity)	4,229.69	772.12	271.11	666.46	2,195.42	1,127.56	3,905.11	56.22	28.87
15	65 Tourism	105.86	3.59	3.64	3.56	31.23	28.09	42.02	74.32	66.85
16	67 Horticulture	195.87	13.30	18.17	32.94	104.49	84.78	168.90	61.87	50.20
17	69 Science, Technology and Climate Change	115.60	0.47	11.15	6.44	33.57	4.90	51.63	65.02	9.49
18	70 Hill Areas	7.87	0.47	0.46	0.65	2.60	1.27	4.18	62.20	30.38
19	74 Sports and Youth Welfare	251.94	16.27	17.70	66.40	108.28	48.29	208.65	51.90	23.14
20	75 Information and Technology	106.23	0.11	3.07	0.98	40.72	20.66	44.88	90.73	46.03
21	80 Indigenous and Tribal Faith and Culture	78.31	2.49	4.60	19.07	30.75	22.27	56.91	54.03	39.13
Total		16,700.04	1,174.94	1,935.26	2,666.74	7,899.54	3,735.09	13,676.48	57.76	27.31

Source: VLC Data

APPENDIX – 2.14 (I)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

I. PMAY-R

(₹ in crore)

Year	Opening Balance		Fund received from GoI (Central Share)	Fund Transferred to SNA		Interest Accrued	Total Fund Available in SNA	Expenditure incurred	Closing Balance	
	State Treasury	SNA Account		Central Share	State Share				State Treasury	SNA Account
2021-22	40.03	656.57	5,771.11	1,826.10	242.93	6.76	2,732.35	2,157.41	4,383.35	574.94
2022-23	4,383.35	574.94	9,141.75	11,350.10	1,454.08	30.83	13,409.96	10,913.68	1,736.67	2,496.28
2023-24	1,736.67	2,496.28	2,934.45	4,617.63	320.11	29.73	7,463.74	6,443.81	59.43	1,019.93
2024-25	59.43	1,019.93	4,336.24	3,798.31	316.58	18.60	5,153.42	3,625.62	762.58	1,527.81
Total			22,183.55	21,592.14	2,333.70	85.92				
2025-26*	762.58	1,527.81	22.86	614.28	173.70	11.39	2,327.18	2,326.95	-0.22	-

* Up to September 2025

APPENDIX – 2.14 (II a)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

II. a. Anganwadi Services

(₹ in crore)

Year	Opening Balance		Fund received from GoI (Central Share)	Fund Transferred to SNA		Interest Accrued	Total Fund Available in SNA	Expenditure incurred	Closing Balance	
	State Treasury	SNA Account		Central Share	State Share				State Treasury	SNA Account
2021-22	-	-	622.30	15.35	-	0.04	15.39	0.26	0.00	15.13
2022-23	0.00	15.13	730.96	524.27	58.26	0.99	598.66	521.61	206.69	77.05
2023-24	206.69	77.05	1,131.98	1,049.56	122.97	3.51	1,253.10	1,194.65	289.10	58.45
2024-25	289.10	58.45	1,461.55	1,750.65	188.16	8.20	2,005.46	1,868.86	-	136.60

APPENDIX – 2.14 (II b)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

II. b. Poshan Abhiyan

Year	Opening Balance		Fund received from GoI (Central Share)	Fund Transferred to SNA		Interest Accrued	Total Fund Available in SNA	Expenditure incurred	Closing Balance	
	State Treasury	SNA Account		Central Share	State Share				State Treasury	SNA Account
2021-22	10.17	144.90	-	10.17	-	1.90	156.96	36.45	-	120.52
2022-23	-	137.88**	0.35	0.00	0.00	4.46	142.34	61.40	0.34	80.94
2023-24	0.34	80.94	114.12	114.46	12.68	2.24	210.33	88.35	-	121.99
2024-25	-	121.99	-	-	-	2.49	124.47	103.42	-	21.05
2025-26*	-	21.05	49.85	49.85	5.54	0.13	76.57	33.52	-	43.05

* Up to September 2025

Note: The scheme became operational in SNA mode from 2022-23. Though the SNA account was opened in 24/08/2021, all transactions in this account till March 2022 was operating in non-SNA mode. Hence, opening balance, fund transferred, fund available and expenditure of this period caters to the non-SNA period.

**Unspent balance return from Districts = ₹ 17.36 crore added in opening balance of FY 2022-23

APPENDIX – 2.14 (II c)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

II. c. Scheme for Adolescent Girls

(₹ in crore)

Year	Opening Balance		Fund received from Gol (Central Share)	Fund Transferred to SNA		Interest Accrued	Total Fund Available in SNA	Expenditure incurred	Closing Balance	
	State Treasury	SNA Account		Central Share	State Share				State Treasury	SNA Account
2021-22*	-	-	-	-	-	-	-	-	-	1.16
2022-23*	-	1.16	-	-	-	-	1.16	1.16	-	-
2023-24	-	-	171.39	86.12	9.57	2.53	98.22	95.69	85.27	2.53
2024-25	85.27	2.53	8.52	85.27	9.47	0.36	97.63	94.75	8.52	2.88

*During 2021-22 and 2022-23 no fund was received from Gol. Expenditure of ₹1.66 crore was incurred during 2021-22 in treasury mode and ₹1.12 crore was incurred during 2022-23 from the fund ₹ 17.73 crore received during 2020-21.

APPENDIX – 2.14 (II d)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

II. d. National Crèche Scheme

Year	Opening Balance		Fund received from GoI (Central Share)	Fund Transferred to SNA		Interest Accrued	Total Fund Available in SNA	Expenditure incurred	Closing Balance	
	State Treasury	SNA Account		Central Share	State Share				State Treasury	SNA Account
2021-22	-	-	-	-	-	-	-	-	-	-
2022-23	-	-	-	-	-	-	-	-	-	-
2023-24	-	-	2.02	2.02	0.22	0.13	2.38	0.02	-	2.22
2024-25	-	2.22	2.37	-	-	-	2.63	-	-	2.22
2025-26*	-	2.22	2.17	-	-	-	2.41	0.00	-	-

*Up to September 2025.

During 2021-22 and 2022-23 no fund was received from GoI.

Closing Balance is excluding Interest accrued.

During 2024-25, the system is on-boarded to SNA-SPARSH. No expenditure was incurred from SNA A/c or SNA-SPARSH.

The unspent fund lying in the SNA A/c was refunded to CFI & CF of States in July 2025.

Interest of ₹0.22 lakh is yet to be refunded to CFI and are parked in SNA holding a/c.

APPENDIX – 2.14 (III)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

III. Integrated Development of Wildlife Habitat

Year	Opening Balance		Fund received from GoI (Central Share)	Fund Transferred to SNA		Interest Accrued	Total Fund Available in SNA	Expenditure incurred	Closing Balance	
	State Treasury	SNA Account		Central Share	State Share				State Treasury	SNA Account
2021-22	0.33	0.01	-	-	-	0.15	0.16	-	0.33	0.16
2022-23	0.33	0.16	2.09	2.42	0.27	0.02	2.86	2.29	-	0.58
2023-24	-	0.58	5.65	5.65	0.63	0.10	6.95	6.41	-	0.39
2024-25	-	0.39	12.34	12.34	1.37	11.52	14.22	13.86	-	0.28
Total	-	-	20.08	20.41	-	-	-	-	-	-
2025-26*	-	0.28	7.16	-	-	0.00	0.28	-	-	-

* Up to September 2025

* In the year 2021-22, Opening balance of ₹ 0.557 lakh was unspent balance of 2018-19 shown in SNA account of 2021-22. Interest of ₹ 1.534 lakh on State share was kept in scheme's holding accounts which will be returned to State Govt. shortly.

* In the year 2022-23, Interest of ₹ 0.16539 lakh on State share kept in scheme's holding accounts which will be returned to State Govt. shortly.

* In the year 2023-24, Interest amount ₹ 15.02 lakh (Interest ₹ 1.49 of 2022-23 & interest ₹ 13.53 of 2021-22) was refunded to CFI vide letter dated 30/09/2023. Interest of ₹ 0.95 lakh of State share kept in scheme holding accounts which will be returned to State Govt. shortly

* In the year 2024-25, Interest amount of ₹ 8.57 lakh which was refunded to CFI vide letter dated 29/07/2024. Interest of ₹ 1.15 lakh of State share kept in scheme holding accounts which will be returned to State Govt. shortly.

* In the year 2025-26, CS Interest amount ₹ 10.37 lakh which was refunded to CFI vide letter dated 28/05/2025

APPENDIX – 2.14 (IV)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

IV. Samagra Shiksha Axom

(₹ in crore)

Year	Opening Balance		Fund received from GoI (Central Share)	Fund Transferred to SNA		Other Misc. Receipt	Bank Interest	Total Fund Available in SNA	Expenditure incurred	Closing Balance	
	State Treasury	SNA Account		Central Share	State Share					State Treasury	SNA Account
2021-22	-	388.29	1,567.33	1,567.33	195.34	114.25	0.00	2,265.21	1,951.80	-	313.41
2022-23	-	313.41	2,080.86	2,080.86	148.04	108.65	10.46	2,650.96	1,863.21	-	787.75
2023-24	-	787.75	1,810.47	1,810.47	262.50	-1.82	5.83	2,858.89	2,284.91	-	573.98
2024-25	-	573.98	1,950.43	1,950.43	195.34	-	8.40	2,795.92	2,642.99	-	152.93

Note: 1. Data for the Financial year 2021-22 to 2023-24 have taken from audited Accounts of Samagra Shiksha (Audit done by CAG empanelled auditors selected through EOI) and Un-audited data for the year 2024-25

2. The Bank Interest accrued under SNA A/c have been refunded to the respective Consolidated fund.

3. During 2023-24, total of other receipt shown negative in audited AFS.

APPENDIX – 2.14 (V)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

V. Flexible Pool for RCH & Health System Strengthening, National Health Program and National Urban Health Mission

Year	Opening Balance		Fund received from GoI (Central Share)	Fund Transferred to SNA		Bank Interest	Total Fund Available in SNA	Expenditure incurred	Closing Balance	
	State Treasury	SNA Account		Central Share	State Share				State Treasury	SNA Account
2021-22	0.00	0.00	776.11	525.11	157.05	67.47	749.63	697.27	251.00	52.36
2022-23	251.00	52.36	1,634.90	1,885.91	197.98	6.97	2,143.22	2,001.58	0.00	141.64
2023-24	0.00	141.64	1,953.28	1,798.17	235.81	7.07	2,182.69	2,197.36	155.11	-14.67
2024-25	155.11	-14.67	1,750.66	1,855.77	253.15	5.92	2,100.17	2,225.10	50.00	-124.93

(₹ in crore)

Note: 1. Interest refunded to Govt. of India & Govt. of Assam have been incorporated in the Total Expenditure Incurred column.

2. Excess expenditure incurred by taking temporary loan for Rs.100.00 Crore during the FY-2024-25, which is subsequently adjusted upon receipt of GoI fund in the FY-2025-26.

APPENDIX – 2.15
(Refer paragraph 2.7.1)
Details of expenditure of revenue nature which were booked as capital expenditure

(₹ in crore)

Sl. No.	Scheme Name and Head of Account	Head of Account	Year	Expenditure Amount	FOC/ Sanction Order No. and date
1	Repairing and Renovation of GNM Girls Hostel at Dibrugarh	4225-03-800-5926-000-13	2021-22	0.50	FIN/DIS/TEA/001/2021/183 dated 24.02.2022
			2021-22	0.08	FIN/DIS/TEA/001/2021/216 dated 22.03.2022
			2021-22	0.18	FIN/DIS/TEA/001/2021/182 dated 11.01.2022
2	Renovation of Tea Tribes Rest House at Shillong	4225-03-800-4750-000-13	2021-22	0.01	FIN/DIS/TEA/001/2021/189 dated 24.02.2022
			2022-23	0.08	FIN/DIS/TEA/001/2022/261 dated 19.03.2023
			2023-24	0.05	FIN/DIS/TEA/001/2023/312 dated 08.03.2024
			2024-25	0.35	FIN/DIS/TEA/001/2024/523 dated 08.02.2025
3	Renovation of Auditorium at Chaulkhoa and Construction of Guest House at Dibrugarh	4225-03-800-2376-000-13	2022-23	0.67	FIN/DIS/TEA/001/2022/249 dated 02.03.2023
			2022-23	0.28	FIN/DIS/TEA/001/2022/271 dated 20.03.2023
			2023-24	0.01	FIN/DIS/TEA/001/2023/288 dated 26.12.2023
			2023-24	0.78	FIN/DIS/TEA/001/2023/333 dated 15.03.2024
			2024-25	0.49	FIN/DIS/TEA/001/2024/596 dated 21.03.2025
Total				3.48	

APPENDIX – 2.16
(Refer paragraph 2.8.1)
Details of schemes in which amount (₹ 100 crore or more) was withdrawn from the Contingency Fund

Sl. No.	Scheme Name and Head of Account	Proposal Number	Approval Date	Original Budget	Supplementary Budget	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)	Advance from Contingency Fund
1	G: 39 2235-02-102-10177 Implementation of Integrated Child Development Service Schemes (ICDS)	CF-swd-0020 CF-swd-0025	16-12-2024 08-01-2025	1,599.32	694.40	30.99	2,324.72	1,709.97	-614.75	694.40
2	G: 64 5054-03-337-10337 General Road Works	CF-PWR-0004 CF-PWR-0007 CF-PWR-0008	06-02-2025 07-02-2025 07-02-2025	2,733.74	1,453.00	-47.00	4,139.74	3,789.46	-350.28	600.00
3	G: 23 2071-01-115 Leave Encashment Benefits	CF-64-0002	13-02-2025	1,051.60	356.59	-	1,408.19	1,390.51	-17.67	356.59
4	G: 57 2216-03-796-15689 Pradhan Mantri Awas Yojana (Gramin) PMAY-G	CF-PRD-0012	27-01-2025	866.67	308.80	761.10	1,936.56	1,936.56	-	308.80
5	G: 41 2245-05-101-10122 State Disaster Response Fund	CF-05-0003	08-10-2024	894.60	308.02	-	1,202.62	1,202.62	-	308.02
6	G: 25 4210-03-105-1640 Assam Infrastructure Financing Authority	CF-50-0003	26-12-2024	-	328.00	-	328.00	327.99	-0.01	300.00
7	G: 63 4711-01-103-2855 State Specific Scheme	CF-FC-0001 CF-FC-0003	13-01-2025 13-02-2025	205.57	300.00	33.00	538.57	393.55	-145.02	300.00
8	G: 26 2202-03-103-4556 Provincialised Teachers/ Employees Serving in Non-Government Colleges	CF-HE-0010	13-02-2025	1,893.14	251.50	10.74	2,155.38	1,851.68	-303.70	251.50
9	G: 39 2235-02-796-10177 Implementation of Integrated Child Development Service Schemes (ICDS)	CF-SWD-0016 CF-swd-0025	07-10-2024 08-01-2025	138.76	192.29	11.11	342.16	325.46	-16.70	192.29
10	G: 41 2245-08-797-5001 State Disaster Mitigation Fund	CF-05-0001	20-06-2024	-	180.20	-	180.20	180.20	-	180.20
11	G: 71 2202-01-112-3844 Mid-Day-Meal Scheme for Cooking Cost	CF-EE-0005 CF-EE-0009	11-12-2024 14-02-2025	295.99	303.39	-	599.38	597.61	-1.77	154.57

Sl. No.	Scheme Name and Head of Account	Proposal Number	Approval Date	Original Budget	Supplementary Budget	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)	Advance from Contingency Fund
12	G: 39 4235-02-102-16771} Construction/Upgradation (Anganwadi Services)	CF-SWD-0002	11-04-2024	5.56	153.05	-	158.60	105.74	-52.87	153.05
13	G: 63 4711-01-103-11763} Assistance from NABARD	CF-FC-0002 CF-FC-0004	27-01-2025 13-02-2025	175.00	150.00	-	325.00	288.82	-36.18	150.00
14	G: 64 5054-04-101-14651} Construction of Bridge over river Brahmaputra connecting Palashbari to Sualkuchi (New Development Bank)	CF-PWR-0006	07-02-2025	250.00	400.00	50.00	700.00	700.00	-	150.00
15	G: 62 4801-01-800-15476} APSEIP Tranche 4 (ADB)	CF-pe-0011	05-02-2025	626.71	232.00	-	858.71	858.65	-0.06	132.00
16	G: 25 5054-04-337-1640} Assam Infrastructure Financing Authority	CF-50-0003 CF-50-0005	26-12-2024 20-01-2025	-	170.00	-	170.00	110.03	-59.97	110.00
17	G: 62 4801-01-800-16002} Enhancement of Intra State Transmission System of Assam (AIIB)	CF-pe-0008 CF-pe-0009	05-02-2025 05-02-2025	200.00	108.00	-	308.00	308.00	-	108.00
18	G: 73 4217-60-051-14078} South Guwahati Central Water Supply Project & North Guwahati Water Supply Project (Japan International Collaboration Agency (JICA))	CF-72-0003 CF-72-0005	29-10-2024 01-12-2024	104.95	107.05	-	211.99	211.99	-	107.05
19	G: 11 3451-00-091-1421} Sub-Divisional Development Schemes	CF-14-0003	10-01-2025	372.00	352.00	-	724.00	599.32	-124.68	100.00
20	G: 62 4801-01-800-12642} Asian Infrastructure Development Bank	CF-pe-0006	27-01-2025	450.00	287.50	189.90	927.40	837.50	-89.90	100.00

Source: Contingency Fund Orders

APPENDIX – 3.1
(Refer paragraph 3.2.2)
Details of contribution and investment under Defined Contributory Pension Scheme

Year	(₹ in crore)									
	Opening Balance	Employee's Share	Government's Contribution	Short Contribution	Total	Transfer to NSDL	Funds paid to Beneficiaries	Net Refunds (+)/ Re-submission (-)	Short (-)/ Excess Transfer (+)	Closing Balance
	1	2	3	4	5=1+2+3	6	7	8	9=(2+3+8)-(6+7)	10=5-6-7+8
2009-10	0.00	3.21	76.72*	-73.51	79.93	0.00	0.00	0.00	79.93	79.93
2010-11	79.93	53.11	1.32*	51.79	134.36	3.54	0.00	0.00	50.89	130.82
2011-12	130.82	83.55	57.34*	26.21	271.71	94.05	0.00	0.00	46.84	177.66
2012-13	177.66	108.39	101.42**	6.97	387.47	201.49	0.00	0.00	8.32	185.98
2013-14	185.98	201.16	98.80***	102.36	485.94	180.11	0.00	0.00	119.85	305.83
2014-15	305.83	288.52	250.00	38.52	844.35	599.86	0.00	0.00	-61.34	244.49
2015-16	244.49	334.80	352.50	-17.69	931.79	704.98	0.01	0.19	-17.50	226.99
2016-17	226.99	396.69	308.12	88.57	931.80	616.11	0.16	0.01	88.55	315.54
2017-18	315.54	529.01	565.88	-36.87	1,410.43	1,131.40	0.38	0.26	-36.63	278.91
2018-19	278.91	590.14	445.25	144.89	1,314.30	890.06	0.44	-0.14	144.75	423.66
2019-20	423.66	682.96	749.32	206.82@	1,855.94	1,498.30	0.38	-0.03	-66.43	357.23
2020-21	357.23	735.43	1,060.34	-30.74\$	2,153.00	1,820.25	0.60	-0.03	-25.11	332.12
2021-22	332.12	876.49	1,478.61	-251.52	2,687.22	2,419.02	1.00	0.06	-64.86	267.26
2022-23	267.26	1,055.60	1,448.96	28.88	2,771.82	2,484.21	1.75	0.00	18.60	285.86
2023-24	285.86	1,282.99	1,726.05	70.14	3,294.90	2,960.08	0.74	0.00	48.22	334.08
2024-25	334.08	1,488.08	1,929.25	154.06	3,751.41	3,542.03	0.00	0.00	-124.70	209.38
Total		8,710.13	10,649.88	508.88	23,306.37	19,145.49	5.46	0.32#	209.38&	

* Government Share credited to current Account from Asian Development Bank (ADB) funds.

**₹ 1.88 crore made from ADB fund and ₹ 99.54 crore directly credited to Current Account from MH 2701

***₹ 93.42 crore of fund directly credited to Current Account from MH 2701

#Includes refunds by NSDL for erroneous reporting and re-submission

@ Figures updated as Government Share raised to 14 per cent w.e.f. April 2019 (Due for contribution was ₹ 956.14 crore minus actual contribution of ₹ 749.32 crore)

\$ Due for contribution was ₹ 1,029.60 crore minus actual contribution of ₹ 1,060.34 crore

& Less transfer (₹ 193.95 crore under MH 8342-117 plus ₹ 15.43 crore in Current Account)

APPENDIX – 3.2
(Refer paragraph 3.4)
Department-wise pending Utilisation Certificate for the year 2005-06 to 2023-24

Sl. No.	Name of the Department	Outstanding UCs due as on 01 April 2024		Addition of UCs due during 2024-25		UCs cleared during 2024-25		Outstanding UCs due as on 31 March 2025	
		No.	Amount	No.	Amount	No.	Amount	No.	Amount
		(₹ in crore)							
1	Agriculture	87	391.94	65	253.50	3	100.00	149	545.44
2	Animal Husbandry	37	54.47	0	0.00	0	0.00	37	54.47
3	Assembly Secretariat	17	0.97	0	0.00	17	0.97	0	0.00
4	Border Development	13	3.05	0	0.00	0	0.00	13	3.05
5	Co-operation	98	57.15	0	0.00	0	0.00	98	57.15
6	Cultural Affairs	292	168.92	1	0.15	0	0.00	293	169.07
7	Indigenous Tribal Faith & Culture	7	1.99	0	0.00	0	0.00	7	1.99
8	Diary Development	16	20.51	0	0.00	2	2.57	14	17.94
9	Education	315	1,902.78	6	9.12	4	2.72	317	1,909.18
10	Election	1	0.10	0	0.00	0	0.00	1	0.10
11	Excise	1	1.65	0	0.00	0	0.00	1	1.65
12	Finance (Taxation)	184	351.69	0	0.00	0	0.00	184	351.69
13	Finance (Economic Affairs)	107	102.30	7	13.94	1	0.02	113	116.22
14	Finance	31	2,986.00	7	1,385.40	5	304.34	33	4,067.06
15	Fisheries	119	19.95	0	0.00	0	0.00	119	19.95
16	Food, Civil Supplies & Consumer Affairs	71	257.78	1	1.00	49	29.16	23	229.62
17	General Administration	36	13.03	0	0.00	2	0.35	34	12.68
18	Guwahati Development	34	152.28	1	35.00	0	0.00	35	187.28
19	Handloom and Textile	132	125.12	0	0.00	0	0.00	132	125.12
20	Health & Family Welfare	56	520.12	56	470.34	0	0.00	112	990.46
21	Hill Areas	97	177.71	8	59.64	11	3.76	94	233.59
22	Home	8	51.32	1	25.56	1	25.56	8	51.32
23	Horticulture	11	75.95	0	0.00	0	0.00	11	75.95
24	Industry and Commerce	91	649.51	7	36.19	50	561.38	48	124.32
25	Information and Public Relation	4	1.72	0	0.00	0	0.00	4	1.72
26	Information and Technology	23	127.06	20	50.43	20	52.16	23	125.33
27	Judicial	1	9.60	0	0.00	0	0.00	1	9.60

Sl. No.	Name of the Department	Outstanding UCs due as on 01 April 2024		Addition of UCs due during 2024-25		UCs cleared during 2024-25		Outstanding UCs due as on 31 March 2025	
		No.	Amount	No.	Amount	No.	Amount	No.	Amount
28	Skill, Employment & Entrepreneurship	29	295.41	0	0.00	1	25.08	28	270.33
29	Labour and Welfare	15	28.45	0	0.00	0	0.00	15	28.45
30	Minority Development	127	700.13	0	0.00	1	2.88	126	697.25
31	Municipal Administration	139	665.31	0	0.00	1	30.87	138	634.44
32	Panchayat and Rural Development	282	1,179.04	3	0.24	0*	0.01	285	1,179.27
33	Transformation and Development	1,062	725.53	212	268.88	80	73.22	1,194	921.19
34	Political	13	3.96	0	0.00	0	0.00	13	3.96
35	Public Health Engineering	5	318.19	0	0.00	0	0.00	5	318.19
36	Public Works (Roads)	1	4.75	1	0.73	0	0.00	2	5.48
37	Revenue and Disaster Management	967	106.89	0	0.00	0	0.00	967	106.89
38	Revenue	634	357.69	1	0.45	0	0.00	635	358.14
39	Rural Development	6	215.17	21	346.39	0	0.00	27	561.56
40	Science and Technology	29	17.41	11	4.72	14	3.88	26	18.25
41	Secretariat Administration	127	1,358.68	2	123.51	1	25.62	128	1,456.57
42	Sericulture	71	29.62	0	0.00	0	0.00	71	29.62
43	Social Welfare	279	1,622.36	35	530.64	18	388.84	296	1,764.16
44	Soil Conservation	0	0.00	11	48.97	11	48.97	0	0.00
45	Sports and Youth Welfare	59	27.06	0	0.00	1	0.09	58	26.97
46	Tourism	156	157.57	3	15.95	59	68.55	100	104.97
47	Urban Development (TCP)	51	69.19	0	0.00	0	0.00	51	69.19
48	Urban Development	13	6.24	1	0.17	0	0.00	14	6.41
49	Transport	37	467.27	5	286.27	7	275.68	35	477.86
50	Water Resources	4	365.11	1	40.00	2	311.11	3	94.00
51	Welfare of Bodoland	10	2.62	40	133.68	10	2.62	40	133.68
52	Welfare of PT & BC	330	1,721.23	67	430.14	13	164.06	384	1,987.31
	Total	6,335	18,669.55	594	4,571.01	384	2,504.47	6,545	20,736.09

*Part UC Clearance

APPENDIX – 3.3
(Refer paragraph 3.5)
Department-wise Outstanding DCC Bills for drawal of AC Bills up to 2024-25

(₹ in crore)

Sl. No.	Name of the Department	Outstanding DCC Bills at the beginning of 2024-25		Addition of AC bills due during the year 2024-25		AC bills cleared during 2024-25		Outstanding DCC bills at the end of 2024-25	
		No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	Agriculture	1	0.01	0	0.00	0	0.00	1	0.01
2	Assam Legislative Assembly Secretariat	7	0.14	18	0.17	0	0.00	25	0.31
3	Co-operation	1	0.00	0	0.00	0	0.00	1	0.00
4	Cultural Affairs	27	2.24	0	0.00	0	0.00	27	2.24
5	Chief Minister's Secretariat	0	0.00	3	1.21	0	0.00	3	1.21
6	Border Protection & Development	32	34.79	0	0.00	0	0.00	32	34.79
7	Education (General)	33	85.02	1	2.50	22	62.17	12	25.35
8	Election	100	27.62	6	12.52	0	0.00	106	40.14
9	Excise	1	0.00	0	0.00	0	0.00	1	0.00
10	Finance (Taxation)	1	0.07	0	0.00	0	0.00	1	0.07
11	Finance	23	25.22	0	0.00	0	0.00	23	25.22
12	Food, Civil Supplies & Consumer Affairs	2	26.03	0	0.00	0	0.00	2	26.03
13	General Administration	80	19.23	0	0.00	0	0.00	80	19.23
14	Governor Secretariat	1	0.21	0	0.00	0	0.00	1	0.21
15	Health & Family Welfare	22	106.05	0	0.00	5	0.14	17	105.91
16	Hill Areas	9	2.79	0	0.00	0	0.00	9	2.79
17	Home	103	28.47	6	67.51	71	11.08	38	84.90
18	Industries and Commerce	4	2.93	0	0.00	0	0.00	4	2.93
19	Information and Public Relation	11	0.06	0	0.00	0	0.00	11	0.06
20	Judicial	57	1.88	0	0.00	0	0.00	57	1.88
21	Labour Welfare	4	0.04	0	0.00	1	0.04	3	0.00
22	Panchayat & Rural Development	121	28.84	1	3.00	2	0.03	120	31.81
23	Pension & Public Grievances	4	0.07	3	0.48	4	0.07	3	0.48
24	Personnel Deptt.	14	1.93	22	2.61	28	2.99	8	1.55
25	Transformation & Development	18	5.15	0	0.00	10	0.70	8	4.45
26	Political	42	0.33	0	0.00	0	0.00	42	0.33

Sl. No.	Name of the Department	Outstanding DCC Bills at the beginning of 2024-25		Addition of AC bills due during the year 2024-25		AC bills cleared during 2024-25		Outstanding DCC bills at the end of 2024-25	
		No.	Amount	No.	Amount	No.	Amount	No.	Amount
27	Public Health Engineering	2	0.00	0	0.00	0	0.00	2	0.00
28	Public Works	29	0.26	0	0.00	0	0.00	29	0.26
29	Revenue & Disaster Management	9	0.87	0	0.00	0	0.00	9	0.87
30	Revenue	297	31.41	0	0.00	0	0.00	297	31.41
31	Sainik Welfare	1	0.03	0	0.00	0	0.00	1	0.03
32	Science Technology & Environment	0	0.00	1	2.00	0	0.00	1	2.00
33	Secretariat Administration	130	70.22	1	0.09	13	9.67	118	60.64
34	Social Welfare	14	37.49	0	0.00	0	0.00	14	37.49
35	Sports & Youth welfare	2	0.26	0	0.00	0	0.00	2	0.26
36	Tourism	42	8.44	0	0.00	0	0.00	42	8.44
37	Transport	11	148.86	0	0.00	0	0.00	11	148.86
38	Water Resources	35	0.06	0	0.00	0	0.00	35	0.06
39	Welfare of Plain Tribe and Backward Classes	26	51.39	0	0.00	0	0.00	26	51.39
	Total	1,316	748.41	62	92.09	156	86.89	1,222	753.61

* Amount of Pending DCC bill under Cooperation Dpt. is ₹ 15,000, Excise Dept. is ₹ 20,000, Labour Welfare Dpt. is ₹ 13,000 and PHE Dpt. is ₹ 4,000

APPENDIX – 3.4
(Refer paragraph 3.12)

**Details of pendency in finalisation of Accounts by various Autonomous Councils/
Development Councils/ Government Bodies/ Authorities**

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	2023-24 to 2024-25	2
2		Assam Rural Infrastructure & Agricultural Service Society	2023-24 to 2024-25	2
3	Education (Elementary)	Assam Samagra Siksha Abhiyan	2024-25	1
4	Education (Higher)	Anundoram Borooah Institute of Language, Art & Culture, Guwahati	2024-25	1
5		Assam Institute of Management	2024-25	1
6		Assam Science & Technology University	2022-23 to 2024-25	3
7		Assam Women's University	2014-15 to 2024-25	11
8		Bodoland University, BTAD	2024-25	1
9		Cotton University	2020-21 to 2024-25	5
10		Dibrugarh University	2024-25	1
11		Gauhati University	2023-24 to 2024-25	2
12		Krishna Kanta Handique State Open University	2024-25	1
13		Kumar Bhaskar Varma Sanskrit & Ancient Studies University, Nalbari	2024-25	1
14		Mahapurush Srimanta Sankaradeva Viswavidyalaya	2024-25	1
15		Rashtriya Uchhatar Siksha Abhiyan	2022-23 to 2024-25	3
16		Sri Sri Aniruddhadeva Sports University	2023-24 to 2024-25	2
17	Environment, Forest & Climate Change	Assam State Biodiversity Board	2021-22 to 2024-25	4
18		Compensatory Afforestation fund Management and Planning Authority	2024-25	1
19	Handloom & Textiles	Assam Khadi & Village Industries Board	2022-23 to 2024-25	3
20	Health & Family Welfare	Assam Arogya Nidhi Trust	2024-25	1
21		Assam State AIDS Control Society	2022-23 to 2024-25	3
22		National Health Mission	2022-23 to 2024-25	3
23		Srimanta Sankaradeva University of Health Sciences	2023-24 to 2024-25	2
24	Hill Areas	Karbi Anglong Autonomous Council	2024-25	1
25		North Cachar Hills Autonomous Council	2022-23 to 2024-25	3
26	Home & Political	Assam Human Rights Commission	2021-22 to 2024-25	4
27	Judicial	Judicial Academy	2023-24 to 2024-25	2
28	Labour & Welfare	Assam Building & Other Construction Workers' Welfare Board	2020-21 to 2024-25	5
29		Assam Tea Employees Provident Fund Organisation	2024-25	1
30	Legislative	Assam State Legal Services Authority	2024-25	1
31	Medical Education & Research	Assam Allied and Healthcare Council	2023-24 to 2024-25	2
32		Assam Health Infrastructure Development & Management Society	2024-25	1
33		Atal Amrit Abhijan Society (AAAS)	2024-25	1
34	Panchayat & Rural Development	DRDA, Baksa	2015-16 to 2024-25	10
35		DRDA, Chirang	2024-25	1
36		DRDA, Haflong	2016-17 to 2024-25	9
37		DRDA, KAAC, Diphu	2016-17 to 2024-25	9
38		DRDA, Kokrajhar	2022-23 to 2024-25	3
39		DRDA, Udalguri	2021-22 to 2024-25	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
40	Public Works	Assam State Road Board	2021-22 to 2024-25	4
41	Skill, Employment & Entrepreneurship	Assam Skill Development Mission	2021-22 to 2024-25	4
42	Sports & Youth Welfare	Sports Authority of Assam	2023-24 to 2024-25	2
43	Transformation and Development	Omeo Kumar Das Institute of Social Change & Development	2024-25	1
44	Welfare of Bodoland	Bodoland Territorial Council	2022-23 to 2024-25	3
45	Welfare of Minorities Development	Assam Minority Development Board	2023-24 to 2024-25	2
46	Tribal Affairs (Plain)	Adivasi Development Council*	2010-11 to 2023-24	14
47		Amri-Karbi Development Council*	2010-11 to 2023-24	14
48		Assam Tribal Development Authority	2022-23 to 2024-25	3
49		Barak Valley Hill Tribes Development Council*	2010-11 to 2023-24	14
50		Bishnupriya Manipuri Development Council*	2010-11 to 2023-24	14
51		Chutia Development Council*	2010-11 to 2023-24	14
52		Deori Autonomous Council*	2009-10 to 2023-24	15
53		Gorkha Development Council*	2010-11 to 2023-24	14
54		Koch Rajbongashi Development Council*	2010-11 to 2023-24	14
55		Maimal Development Council*	2010-11 to 2023-24	14
56		Manipuri Development Council*	2010-11 to 2023-24	14
57		Mech Kachari Development Council*	2010-11 to 2023-24	14
58		Missing Autonomous Council*	2009-10 to 2023-24	15
59		Moran Development Council**	2010-11 to 2020-21	11
60		Moria Development Council*	2010-11 to 2023-24	14
61		Matak Development Council**	2010-11 to 2020-21	11
62		Nath Yogi Development Council*	2010-11 to 2023-24	14
63		Rabha Hasong Autonomous Council*	2009-10 to 2023-24	15
64		Sadharanjati Development Council*	2010-11 to 2023-24	14
65		Sarania Kachari Development Council*	2010-11 to 2023-24	14
66		Singpho (Man Tai) Development Council*	2010-11 to 2023-24	14
67	Sonowal Kachari Autonomous Council*	2009-10 to 2023-24	15	
68	Tai Ahom Development Council*	2010-11 to 2023-24	14	
69	Thengal Kachari Autonomous Council*	2009-10 to 2023-24	15	
70	T.G & Ex-Tea Garden Development Council*	2010-11 to 2023-24	14	
71	Tiwa Autonomous Council*	2009-10 to 2023-24	15	
72	Women and Child Development	Assam State Commission for Protection of Childs' Rights	2022-23 to 2024-25	3
73		Assam State Social Welfare Board	2021-22 to 2024-25	4
74		POSHAN Abhiyan	2020-21 to 2024-25	5
75		State Child Protection Society	2024-25	1
Total				494

*The Governor of Assam vide Notification dated 16 September 2020 had entrusted the Audit of Accounts of six Autonomous Councils and 19 Development Councils under Sections 19(3) and 20(1) of the C&AG's DPC Act, 1971, till 2023-24. The entrustment for the present year 2024-25 has not been received.

**Audit of Annual Accounts of Matak Development Council and Moran Development Council was entrusted to the CAG vide the above-mentioned notification; thereafter, they were reconstituted as Matak Autonomous Council and Moran Autonomous Council in October 2020, the entrustment of which is yet to be received.

APPENDIX – 3.5
(Refer paragraph 3.13)
Details of pendency in finalisation of Accounts by Departmental Commercial Undertakings/ Corporations/ Companies

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 Agro-Industries Development Corporation Ltd.	2010-11 to 2024-25	15
2		Assam Seeds Corporation Ltd.	2021-22 to 2024-25	4
3	Animal Husbandry	Assam Livestock and Poultry Corporation Ltd.	2021-22 to 2024-25	4
4	Co-operation	Assam State Warehousing Corporation	2021-22 to 2024-25	4
5	Cultural Affairs	Assam State Film (Finance & Development) Corporation Ltd.	2021-22 to 2024-25	4
6	Education (Elementary)	Assam State Textbook Production & Publication Corporation Ltd.	2019-20 to 2024-25	6
7	Finance	Assam Financial Corporation	2024-25	1
8	Fisheries	Assam Fisheries Development Corporation Ltd.	2022-23 to 2024-25	3
9	Food, Public Distribution & Consumer Affairs	Assam Food & Civil Supplies Corporation Ltd.	2023-24 to 2024-25	2
10	Guwahati Development	Guwahati Smart City Ltd.	2024-25	1
11	Handloom Textile & Sericulture	Assam Government Marketing Corporation Ltd.	2019-20 to 2024-25	6
12	Health & Family Welfare	Assam Medical Services Corporation Ltd.	2024-25	1
13	Hills Areas	Assam Hills Small Industries Development Corporation Ltd.	2009-10 to 2024-25	16
14	Home & Political	Assam Police Housing Corporation	2022-23 to 2024-25	3
15	Housing and Urban Affairs	Assam Urban Infrastructure Finance and Development Corporation Ltd.	2023-24 to 2024-25	2
16	Industries & Commerce	Ashok Paper Mill (Assam) Ltd.	2019-20 to 2024-25	6
17		Assam Gas Co. Ltd.	2024-25	1
18		Assam Hydrocarbon and Energy Company Ltd.	2024-25	1
19		Assam Industrial Development Corporation Ltd.	2023-24 to 2024-25	2
20		Assam Power Loom Development Corporation Ltd.	1994-95 to 2024-25	31
21		Assam Small Industries Development Corporation Ltd.	2015-16 to 2024-25	10
22		Assam Spun Silk Mills Ltd.	2014-15 to 2024-25	11
23		Assam State Fertilisers and Chemicals Ltd.	2012-13 to 2024-25	13
24		Assam State Textile Corporation Ltd.	2023-24 to 2024-25	2
25		Assam Tea Corporation Ltd.	2019-20 to 2024-25	6
26		Assam Trade Promotion Organisation	2023-24 to 2024-25	2
27	Cachar Sugar Mills Ltd.	2017-18 to 2024-25	8	
28	DNP Ltd.	2024-25	1	

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
29		Pragjyotish Fertilisers and Chemicals Ltd.	2016-17 to 2024-25	9
30	Information Technology	Amtron Informatics (India) Ltd.	2023-24 to 2024-25	2
31		Assam Electronics Development Corporation Ltd.	2018-19 to 2024-25	7
32	Mines & Minerals	Assam Mineral Development Corporation Ltd.	2022-23 to 2024-25	3
33	Minority Development	Assam Minorities Development & Finance Corporation Ltd.	1998-99 to 2024-25	27
34	Soil Conservation	Assam Plantation Crop Development Corporation Ltd.	2017-18 to 2024-25	8
35	Power	Assam Electricity Grid Corporation Ltd.	2024-25	1
36		Assam Electricity Regulatory Commission	2024-25	1
37		Assam Power Generation Corporation Ltd.	2024-25	1
38	Transport	Assam Inland Waterways Corporation Ltd.	2023-24 to 2024-25	2
39		Assam Rail Infrastructure Financial Development Corporation Ltd.	2022-23 to 2024-25	3
40		Assam State Transport Corporation	2024-25	1
41	Tourism	Assam Tourism Development Corporation Ltd.	2023-24 to 2024-25	2
42	Welfare of Tribal Affairs (Plain)	Assam Plain Tribes Development Corporation Ltd.	2023-24 to 2024-25	2
43		Assam State Development Corporation for OBC Ltd.	2023-24 to 2024-25	2
44		Assam State Development Corporation for SC Ltd.	2022-23 to 2024-25	3
Total				240