



भारत सरकार
GOVT. OF INDIA
महालेखाकार (ले. एवं ह.) का कार्यालय, असम
OFFICE OF THE ACCOUNTANT GENERAL (A&E) ASSAM
मैदामगाँव, बेलतला, गुवाहाटी - 781 029
MAIDAMGAON, BELTOLA, GUWAHATI - 781 029



No.TMC/3-3/VERFN/2025-26/1413

Date: 06-02-2026

To,

The Commissioner & Secretary to the Government of Assam,
Finance Department, Janata Bhawan, Dispur, Guwahati-781 006.

Sub: Programme for Reconciliation of Departmental figures (Receipt & Expenditure) with those booked in A.G.'s office for the quarter ending 31st December, 2025.

Sir,

In inviting reference to the subject cited above, I am directed to request that instructions may kindly be issued to all CCOs/Controlling Officers to depute suitable officials to attend this office on any working day during the period 09.02.2026 to 27.02.2026 for verification and reconciliation of departmental Receipt and Expenditure figures, pending Utilization Certificates, and DCC Bills pertaining to the quarter ending 31st December, 2025 with the records of this office, so as to ensure complete reconciliation.

The officials deputed for the purpose may be instructed to attend along with duly certified departmental statements of receipts and expenditure, containing full budgetary classification, as approved by the respective CCOs/Controlling Officers.

All Departments may also be directed to communicate, by return e-mail, the e-mail address and mobile number of the HoDs / CCOs / Controlling Officers / Heads of Office to this office at agaeassam@cag.gov.in to facilitate timely reconciliation and resolution of discrepancies, if any.

The Departments may further be advised to ensure completion of reconciliation within the stipulated period so that the accounts present an accurate and up-to-date financial position. In case of any difficulty during the reconciliation process, the deputed officials may contact the concerned Senior Accounts Officer of the respective compilation section of this office.

Encl: As above

Yours faithfully,

Digitally signed by
SHASHI RANJAN SINGH
Date: 06-02-2026

13:11:20
Deputy Accountant General (A/Cs & VLC)

Tele (EPABX): 0361-2307712/2307716/2301656/2305215

FAX: 0361-2303142

E-mail: agaeassam@cag.gov.in

Copy forwarded for information to:-

1. The Secretary to the Government of Assam,
Finance (Budget) Department, JanataBhawan, Dispur, Guwahati-781 006
2. The Senior Accounts Officer, Book 1 Section (Local).
3. The Senior Accounts Officer, Book 2 Section (Local).
4. The Senior Accounts Officer, WM 1 Section (Local).
5. The Senior Accounts Officer, F C Section(Local).
6. The Senior Accounts Officer, C A 1 (Local).
7. The Senior Accounts Officer, CA 2, 6, 7 & 8 (local).
8. The Senior Accounts Officer , CA 3,4 & 5 (local).
9. The Senior Accounts Officer , Loan-2 & Pension A/Cs (Local).
10. All the A.A.O.'s of CA 1 to CA 8, WM 1 to WM 3, Pension A/C, Loan 2 and FC & Book Section. They are requested to initiate the matter to the concerned CCOs/Cos and provide sitting arrangements and supply of relevant records to the departmental Officers coming for reconciliation. The Branch Officers concerned may issue the reconciliation certificate after the reconciliation work is over. Further, **all the Controlling Sections may invariably furnish a report, showing details of reconciliation done by the Controlling Officers, to T.M Co-Ordination Section, immediately after the reconciliation is completed.**
11. The Senior Accounts Officer, ITS-1 Section (Local). He is requested to make necessary arrangement to upload the same in the web-site of this office as well as to websites of GOA.
12. The Hindi Officer for translation into Hindi for circulation.
13. The Principal Secretary, BTAD, KAAC, NCHAC.



(M K Bardhan)
Senior Accounts Officer

CALENDAR OF PROGRAMME
FOR VERIFICATION & RECONCILIATION OF ACCOUNTS
FOR THE QUARTER ENDED 31ST DECEMBER, 2025
(ON ANY WORKING DAYS FROM 09/12/26 TO 27/12/26)

SI No	Name of Chief Controlling Officer	Major Head of Account
1.	Pr. Secy, Legislative Assembly Secretariat Deptt.	0059, 0070, 0058, 0059, 2011, 2058,2059, 4059,7610,4217
2.	Secy, Governor's Secretariat Deptt.	0070, 2012
3.	Secy, Personnel (B)Deptt.	0051, 2051
4.	Secy, Secretariat Administration (A) Department	0070,2013, 2052, 2205, 2251, 3451
5.	Secy, Finance Deptt.	0070, 2048, 2049, 2075, 2552, 3604,4047, 4552, 5465, 5475,6003,7610,8550.
6.	Secy, Judicial Deptt.	0070,2014
7.	Commissioner &Secy, Election Deptt.	0070,2015
8.	Secy, Finance (Taxation) Deptt.	0040, 2040
9.	Secy, Revenue & Disaster Management Deptt.	0029,0070,2029,2245
10.	Addl Chief Secy, Tribal Affairs Deptt.	0070, 2225, 4225
11.	Secy, Stamps & Registration Deptt.	0030, 2030
12.	Commissioner &Secy, Excise	0039,2039, 2235
13.	Commissioner &Secy, Transport Deptt.	0041,1055,1056,2041,3055, 3056, 5055,5056
14.	Commission &Secy, General Administration Deptt.	0070,1056, 2053, 2070
15.	Commissioner &Secy, Hill Areas Deptt. (including T.A)	0070, 0029, 0039, 0059, 0202, 0210, 0211, 0215, 0216, 0217, 0220, 0401, 0402, 0403, 0404, 0405, 0406, 0408, 0415, 0425, 0435, 0501, 0515, 0701, 0702, 0711, 0851, 0852, 1054, 1452, 1456, 1475,2029, 2039, 2059, 2202, 2204, 2205, 2210, 2211, 2215, 2216, 2217, 2220, 2225, 2235, 2236, 2401, 2402, 2403, 2404, 2405, 2406, 2408, 2415, 2425, 2435, 2501, 2515, 2701, 2702, 2711, 2851, 2852, 3054, 3452, 3454, 3456, 3475, 4059, 4208, 4210, 4211, 4215, 4216, 4225, 4701, 4702, 4705, 4711, 4851, 5052, 5054
16.	Secy., Home Deptt.	0055,0056,0070,0220,2055,2056,2070,2220,4055
17.	Secy., Political Deptt.	0070,0575,2070,2575
18.	Secy., Printing and Stationery Deptt.	0058,2058,4058
19.	Commissioner &Secy, Administration Reforms(Training) Deptt.	0070, 2070
20.	Secy., Pension & Public Grievances Deptt.	0071, 2052, 2071,2235,8005
21.	Secy., Public Works (Roads) Deptt.	0059,1054,2025,2059,2216,3054,4216,4217, 4070,5054
22.	Secy., Public Works (B&NH) Deptt.	0059,0216,1054,2059,2070,2216,3054,4059, 4216,5054
23.	Secy., Education Deptt.	0202, 2202,2203,2075,4202
24.	Secy., Higher Education Deptt.	0202, 2202,2203,2075,4202
25.	Secy., Cultural Affairs Deptt	0070, 2205,2075,4202

26.	Secy., Indigenous Tribal Faith & Culture Deptt	0202,2205,4202
27.	Commissioner & Secy., Health & Family Welfare Deptt.	0210, 0211, 2210, 2211,2215, 4210, 4211
28.	Secretary, Public Health Engineering Deptt.	0215,2215, 2235, 4215, 4217, 8782
29.	Secy., Skill, Employment & Entrepreneurship Deptt	0230,2230,4250
30.	Secy., Labour Welfare Deptt.	0230,2014,2210, 2230,4250
31.	Secy., Food PD & CA Deptt.	0408,1456,1475, 2408, 3456, 3475, 4408
32.	Secy., Women & Child Development Deptt.	0070, 0235, 2235, 2236, 4235, 4236
33.	Secy., Social Justice & Empowerment Deptt.	0235,2225,2235,4225,4235
34.	Secy., Co-operation Deptt.	0425, 2425, 4425
35.	Secy., Welfare of Minority Development Deptt.	0070,2070,2250,2575,4575
36.	Secy., Agriculture Deptt.	0401, 0415, 0435, 2401, 2415,2435, 4401, 4415, 4435
37.	Secy., Irrigation Deptt.	0070,0701, 0702, 0705, 2701, 2702,2705,3451, 4701,4702, 4705,
38.	Secy, Transformation and Development Deptt.	0070, 3451, 3454,4059
39.	Secy, Border Areas Development Deptt.	0575, 2575,4575
40.	Secy, Soil Conservation Deptt.	0435, 2402, 2415, 4402, 4415
41.	Secy, Animal Husbandry & Veterinary Deptt.	0403, 0415, 2403, 4403
42.	Secy, Dairy Development Deptt.	0404, 0415, 2404, 4404
43.	Secy, Fishery Development Deptt.	0405, 0415, 2405, 2415, 4405, 4415
44.	Secy, Environment, Forest & Climate Change Deptt	0402, 0406, 2402, 2406, 2415, 4406,
45.	Secy, Panchayat& Rural Dev. Deptt.	0216,2015,2216,2235, 2501, 2505, 2515, 4075
46.	Secy, Industries & Commerce Deptt.	0851,0852,2851,2852,4885
47.	Commissioner & Secy., Housing & Urban Affairs Deptt.	0217,2215,2217,4217
48.	Commissioner & Secy, Mines, Minerals & Power Deptt.	0801,0802,0803, 0853, 2045,2801,2853,4075, 4801
49.	Secy, Water Resources Deptt.	0070, 0701, 2711,3451, 4711
50.	Secy, Tourism Deptt.	1452, 3452, 5452
51.	Secy, Science & Technology Deptt.	0070, 1425, 2810, 3425, 3435,5425
52.	Commissioner & Secy., Sports & Youth Welfare Deptt.	0202,2204,4202
53.	Commissioner & Secy, Information & Technology Deptt.	0852, 2852, 4859
54.	Secy., Information & Public Relations Deptt.	0220, 2220, 4220
55.	Secy, Handloom Textiles & Sericulture Deptt.	0851, 2851, 4851
56.	Secy, Horticulture Deptt	0401, 2401,4401
57.	Principal Secretary, BTC/WBD	All Head of Receipt & Expenditure
58.	Principal Secretary, KAAC	All Head of Receipt & Expenditure
59.	Principal Secretary, NCHAC	All Head of Receipt & Expenditure
60.	Director of Accounts, Treasuries	8011,7610,8342(NPS),2071,8443,8793

- N.B. –** (i) All the CCO's/ CO's may be requested to reconcile Major Head wise departmental Receipts and expenditure for the quarter ending **31st December, 2025** besides reconciliation of OB Suspense figure.
- (ii) No Request for reconciliation **after 27.02.26** would be entertained.
- (iii) Reconciliation of Grants, Loans, share of Taxes involving Major Heads to be done in Book Section.



Senior Accounts Officer

Statement for Reconciliation of Expenditures/ Receipts under Consolidated/Contingency Fund of Assam for the Financial Year 2025-26

(3rd Quarter)
(Period :- 01-10-2025 to 31-12-2025)

Grant No. : Major Head :

TA/NTA : Voted/Charged :

Head of Accounts up to Detailed Head(s)	Budget	Departmental Figure up to 31 st Dec, 2025 (Upto 3 rd Qtr)	Figures of Book Adjustment (if any)	Total Departmental figures (3+4)	AG's Figure			Difference (8-5)	Amt. Reconciled	Enclose all the sanction orders above 10 Crore	Remarks
					Consolidated Abstract Amount	Previous OB-Suspense cleared during the year.	Amt. to be Reconciled (6+7)				
1	2	3	4	5	6	7	8	9	10	11	12

N.B. Column No. 6 to 10 will be filled up by A.G.Office.

(Instructions overleaf)

Signature _____

Designation _____

Date _____

(Department/Office) _____

Sign. Of the AAO/Sr. A.O.
O/o the PAG (A&E) Assam

Instructions-

- 1) Sufficient space to be left in the last page (above signature) for certification.
- 2) Break up wise total to be depicted.
- 3) OB-Suspense amount (does not form part of the current years expenditure and needs to be excluded), represents previous years expenditure that was lying under objection cleared in the Current Financial Year.