



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**Finance Accounts  
2024-25  
(Volume-I)**

**Government of Assam**



**FINANCE ACCOUNTS**  
**(Volume – I)**

**2024 - 2025**

**GOVERNMENT OF ASSAM**



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**TABLE OF CONTENTS**

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	<b>Volume I</b>	<b>Page(s)</b>
	➤ Table of contents	i-ii
	➤ Report of the Comptroller and Auditor General of India	iii-vi
	➤ Guide to Finance Accounts	vii-xiii
1	Statement of Financial Position	1-2
2	Statement of Receipts and Disbursements Annexure to Statement No.2 (Cash Balances and Investments of Cash Balances)	3-9
3	Statement of Receipts (Consolidated Fund)	10-13
4	Statement of Expenditure (Consolidated Fund)	
	A. Expenditure By Function	14-16
	B. Expenditure By Nature	17
5	Statement of Progressive Capital Expenditure	18-23
6	Statement of Borrowings and Other Liabilities	24-29
7	Statement of Loans and Advances given by the Government	30-32
8	Statement of Investments of the Government	33
9	Statement of Guarantees given by the Government	34
10	Statement of Grants-in-aid given by the Government	35-37
11	Statement of Voted and Charged Expenditure	38-39
12	Statement on Sources and Application of Funds for Expenditure other than on Revenue Account	40-43
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	44-49
	➤ Notes to Finance Accounts	50-73
	<b>Volume II</b>	
	<b>Part I</b>	
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads	75-125
15	Detailed Statement of Revenue Expenditure by Minor Heads	126-179
16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads	180-463
17	Detailed Statement of Borrowings and Other Liabilities	464-483
18	Detailed Statement on Loans and Advances given by the State Government.	484-510
19	Detailed Statement of Investments of the Government	511-538
20	Detailed Statement of Guarantees given by the Government	539-541
21	Detailed Statement on Contingency Fund and Other Public Account transactions	542-560
22	Detailed Statement on Investments of Earmarked Balances	561-565

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**TABLE OF CONTENTS**


---



---

	<b>Subject</b>	<b>Page(s)</b>
	<b>Volume II</b>	
	<b>Part II : Appendices</b>	
I	Comparative Expenditure on Salary	567-576
II	Comparative Expenditure on Subsidy	577
III	Grants-in-aid/Assistance given by the State Government (Institution-wise and Scheme-wise)	578-591
IV	Details of Externally Aided Projects	592-595
V	Expenditure on Scheme	596-612
	A. Central Schemes (Centrally Sponsored Schemes and Central Schemes)	
	B. State Schemes	
VI	Direct transfer of Central Scheme funds to implementing Agencies in the State (Funds routed outside State Budgets) (Unaudited Figures)	613-636
VII	Acceptance and Reconciliation of balances (As depicted in Statements 18 and 21)	637-638
VIII	Financial Results of Irrigation Schemes	639-640
IX	Commitments of the Government- List of Incomplete Capital Works	641-644
X	Maintenance Expenditure with segregation of Salary and Non-salary portion	645-651
XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget	652-657
XII	Committed Liabilities of the Government	658
XIII	Re-organisation of the States – Items for which allocation of balances between/among the States has not been finalized.	659

# **Report of the Comptroller and Auditor General of India**

## **Audit of the Finance Accounts of the Government of Assam**

### **Opinion**

The Finance Accounts of Government of Assam for the year ended 31 March 2025 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and/ or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises of two Volumes; Volume-I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of Government of Assam for the year 2024-25.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on Government of Assam being presented separately for the year ended 31 March 2025.

### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of Government of Assam are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Accountant General (Accounts and Entitlements) of Assam for compilation and preparation of the Finance Accounts.

### **Responsibilities for Compilation of Annual Accounts**

The Office of the Accountant General (Accounts and Entitlements) of Assam functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of Government of Assam and the statements received from the Reserve Bank of India.

Statements (Nos. 8, 9, 19 and 20), explanatory notes (Statement Nos. 14, 15 and 16) and Appendices (IV, IX and Maturity Profile in Annexure to Statement No. 17) in this compilation have been prepared directly from the information received from Government of Assam and the Union Government who are responsible for such information.

### **Responsibilities for the Audit of Annual Accounts**

The audit of the Annual Accounts is conducted through the Office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and

Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Accountant General (Audit) and the Office of the Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

### **Emphasis of Matter**

I want to draw attention to the significant issues/ concerns raised in this Audit Certificate which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances.

1. During 2024-25, an amount of ₹92.09 crore was drawn against 62 Abstract Contingent (AC) bills out of which 20 AC bills amounting to ₹3.86 crore were settled and remaining forty-two AC bills amounting to ₹88.23 crore were due for adjustment by the end of March 2025 by submission of the relevant Detailed Countersigned Contingent (DCC) bills. However, in addition to this, 1,180 AC bills amounting to ₹665.38 crore drawn up to 2023-24 were still outstanding for adjustment as on 31 March 2025. Thus, a total of 1,222 AC bills for an amount of ₹753.61 crore relating to 37 Departments were outstanding for adjustment as on 31 March 2025. Therefore, there is no assurance that the expenditure of ₹753.61 crore has been incurred for the purpose for which it was authorised by the Legislature.

My opinion on the Finance Accounts is not modified due to Emphasis of Matter Section.



**Date: 24 December 2025**  
**Place: New Delhi**

**(K. SANJAY MURTHY)**  
**Comptroller and Auditor General of India**



### **A. Broad Overview of the Structure of Government Accounts**

1. The Finance Accounts of the State of Assam present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government has worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following three parts:

**Part I: Consolidated Fund:** This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged Expenditure*) and are not subject to vote by the Legislature. All other expenditure (*Voted Expenditure*) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors, like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

**Part II: Contingency Fund:** This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Assam for 2024-25 is ₹ 2,000 crore.

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**GUIDE TO THE FINANCE ACCOUNTS - contd.**

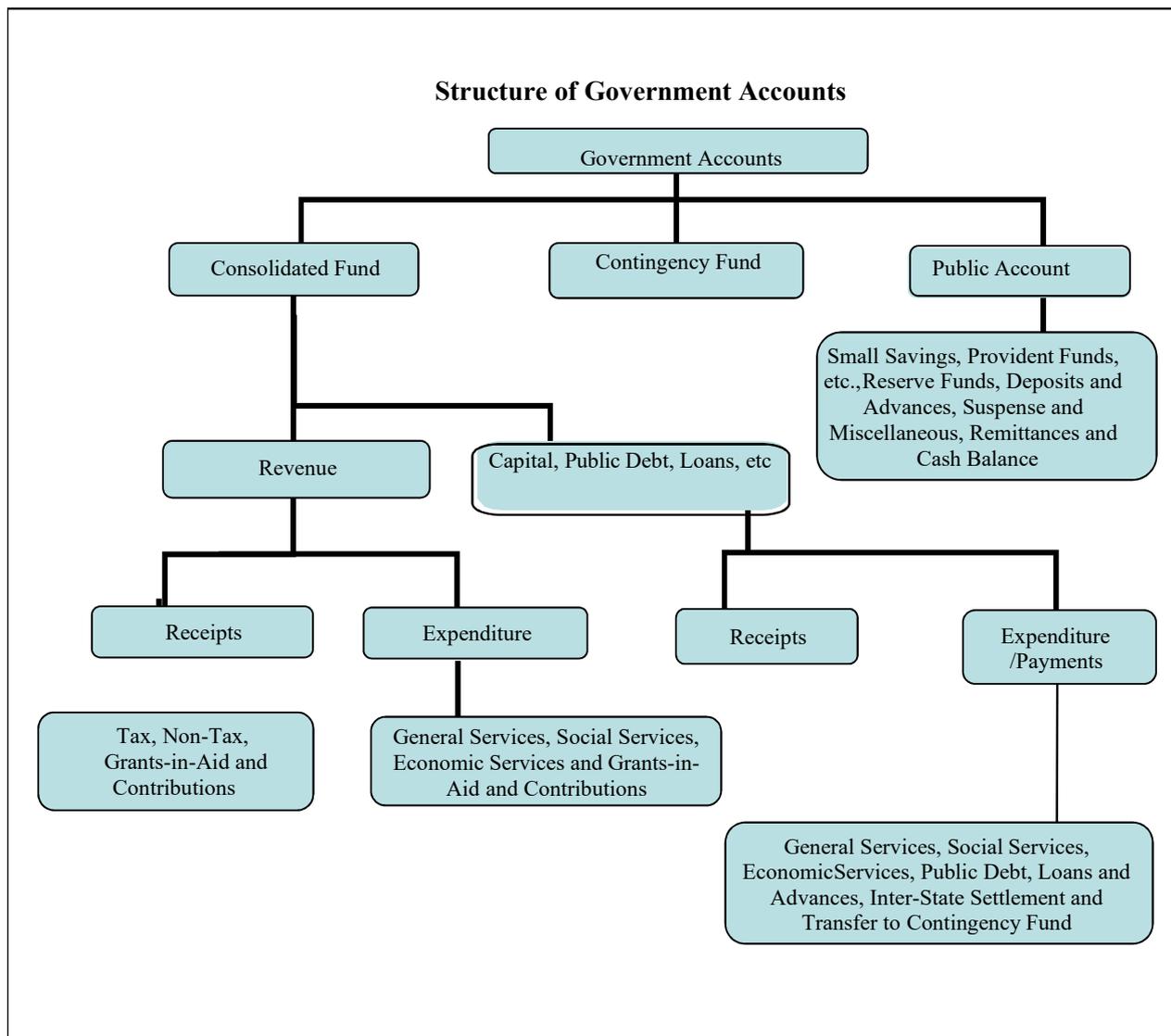

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**Part III: Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes / activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2025).

<b>0005 to 1606</b>	<b><i>Revenue Receipts</i></b>
<b>2011 to 3606</b>	<b><i>Revenue Expenditure</i></b>
<b>4000</b>	<b><i>Capital Receipts</i></b>
<b>4046 to 7810</b>	<b><i>Capital Expenditure (including Public Debt, Loans and Advances)</i></b>
<b>7999</b>	<b><i>Appropriation to the Contingency Fund</i></b>
<b>8000</b>	<b><i>Contingency Fund</i></b>
<b>8001 to 8999</b>	<b><i>Public Account</i></b>

5. A pictorial representation of the structure of accounts is given below:



### B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

**Volume I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Statements which give summarised information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below :

- 1. Statement of Financial Position :** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund) :** This statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund) :** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure :** This statement corresponds to the Detailed Statement 16 in Volume II.
- 6. Statement of Borrowings and Other Liabilities :** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
- 7. Statement of Loans and Advances given by the Government :** This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.
- 8. Statement of Investments of the Government :** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to Detailed Statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government :** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to Detailed Statement 20 in Volume II.
- 10. Statement of Grants-in-Aid given by the Government :** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

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**GUIDE TO THE FINANCE ACCOUNTS - contd.**


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11. **Statement of Voted and Charged Expenditure** : This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement of Sources and Application of Funds for Expenditure other than on Revenue Account** : This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account** : This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

### **Notes to Finance Accounts and Significant Accounting Policies**

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

**Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part I and 13 Appendices in Part II.**

### **Part I of Volume II**

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads** : This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-Aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads** : This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads** : This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.

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**GUIDE TO THE FINANCE ACCOUNTS - contd.**

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17. **Detailed Statement of Borrowings and Other Liabilities** : This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the State Government** : This statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government** : This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government** : This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement on Contingency Fund and Public Account Transactions** : This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement on Investments of Earmarked Balances** : This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

**Part II of Volume II**

**Part II contains 12 Appendices** on various items including Salaries, Subsidies, Grants-in-Aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

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**GUIDE TO THE FINANCE ACCOUNTS - conclud.**


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**C. Ready Reckoner :**

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2, 10	---	III (Grants-in-Aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations <i>etc.</i>	8	19	
Cash	1, 2, 12, 13	---	
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes	---	---	IV (Externally Aided Projects)



## 1 : STATEMENT OF FINANCIAL POSITION

( ₹ in crore)

Assets <sup>1</sup>	Reference ( Sr. No)		As on 31 <sup>st</sup> March 2025	As on 31 <sup>st</sup> March 2024
	Notes to Finance Accounts	Statement /Appendix		
<b>Cash</b>			<b>10,374.53</b>	<b>9,882.75</b>
(i) Cash in Treasuries and Local Remittances	---	---	...	...
(ii) Departmental Balances	---	21	7.47	7.47
(iii) Permanent Cash Imprest	---	21	0.47	0.47
(iv) Cash Balance Investments	---	21	3,035.36	4,109.12
(v) Deposits with Reserve Bank of India	---	2 Annexure- A	(-)276.95	(-)223.00
(vi) Investments from Earmarked Funds	---	21, 22	7,608.18	5,988.69
<b>Capital Expenditure</b>			<b>1,67,384.33</b>	<b>1,40,980.13</b>
(i) Investments in shares of Companies, Corporations, etc.	---	8,16,19	13,427.39	11,474.30
(ii) Other Capital Expenditure	---	16	1,53,956.94	1,29,505.83*
<b>Contingency Fund (unrecouped)</b>	---	---	...	...
<b>Loans and Advances</b>	---	7,18	<b>2,470.82</b>	<b>3,345.54*</b>
<b>Advances with departmental officers</b>	---	21	<b>3,840.81</b>	<b>3,840.81</b>
<b>Suspense and Miscellaneous Balances<sup>2</sup></b>	---	21	<b>624.59</b>	<b>760.67</b>
<b>Remittance Balances</b>	---	21	<b>915.68</b>	<b>880.23</b>
<b>Cumulative excess of expenditure over receipts<sup>3</sup></b>	---	---	...	...
<b>Total</b>			<b>1,85,610.76</b>	<b>1,59,690.13</b>

1. The figures of assets and liabilities are cumulative figures. Please also see note I (ii) in the section 'Notes to Finance Accounts'.

2. In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account' , 'Departmental Balances' & 'Permanent Imprest' which are included separately above, though the later form part of this sector elsewhere in these Accounts.

\*Progressive balance is decreased due to Prior Period Adjustment.

## 1 : STATEMENT OF FINANCIAL POSITION

*(₹ in crore)*

Liabilities	Reference (Sr. No.)		As on 31 <sup>st</sup> March 2025	As on 31 <sup>st</sup> March 2024
	Notes to Finance Accounts	Statement /Appendix		
<b>Borrowings (Public debt)</b>			<b>1,49,870.10</b>	<b>1,26,390.33</b>
(i) Internal debt of the State Government	---	6, 17	<b>1,27,718.02</b>	<b>1,11,972.66</b>
<i>Market Loans</i>	---	6, 17	1,12,489.00	98,639.00
<i>Ways and Means Advances from RBI</i>	---	6, 17	---	---
<i>Loans from Financial Institutions</i>	---	6, 17	11,804.22	9,153.90
<i>Special Securities issued to National Small Savings Fund of Central Government</i>	---	6, 17	3,424.80	4,179.76
<b>(ii) Loans and Advances from Central Government</b>			<b>22,152.08</b>	<b>14,417.67</b>
<i>Non-Plan Loans</i>	---	6,17	87.38	87.38
<i>Loans for State Plan Schemes</i>	---	6,17	...	...
<i>Loans for Central Plan Schemes</i>	---	6,17	0.08	0.08
<i>Loans for Centrally Sponsored Plan Schemes</i>	---	6,17	...	...
<i>Loans for Centrally Sponsored Schemes</i>	---	6,17	...	...
<i>Other loans for State/UT with Legislature Schemes</i>	---	6,17	22,002.81*	14,268.40*
<i>Loans for Special Schemes</i>	---	6,17	61.57	61.57
<i>Other Loans (Pre 1984-85 loans)</i>	---	6, 17	0.24	0.24
<b>Contingency Fund (Corpus)</b>	---	21	<b>2,000.00</b>	<b>2,000.00</b>
<b>Liabilities on Public Account</b>			<b>29,888.21</b>	<b>26,347.30</b>
(i) Small Savings, Provident Fund, etc.	---	21	13,907.73	14,376.34
(ii) Deposits	---	21	5,869.78	4,517.36
(iii) Reserve Funds	---	21	10,110.70	7,453.60
(iv) Remittances Balances	---	21	...	...
(v) Suspense and Miscellaneous Balances	---	21	...	...
<b>Cumulative excess of receipts over expenditure<sup>3</sup></b>	---	12, {Footnote (b)}	<b>3,852.45</b>	<b>4,952.50</b>
<b>Total</b>			<b>1,85,610.76</b>	<b>1,59,690.13</b>

3. The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

\*Progressive balance is decreased by ₹ 753.62 crore due to Prior Period Adjustment of back to back Loan by Central Government.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ In crore)

Receipts			Disbursements		
	2024-2025	2023-2024		2024-2025	2023-2024
<b>Part-I Consolidated Fund</b>					
<b>Section-A: Revenue</b>					
<b>Revenue Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>96,907.91</b>	<b>91,534.49</b>	<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	<b>99,907.96</b>	<b>94,162.90</b>
<b>Tax revenue (raised by the State)</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>30,052.36</b>	<b>28,178.12</b>	Salaries <sup>1</sup> <i>(Ref. Statement 4-B &amp; Appendix-I)</i>	31,021.51	29,806.54
<b>Non Tax revenue</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>5,351.70</b>	<b>5,902.90</b>	Subsidies <sup>2</sup> <i>(Ref. Appendix-II )</i>	1,023.82	455.78
			Grants-in-aid <sup>3</sup> <i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>	32,488.82 <sup>#</sup>	33,202.34
Interest receipts <i>(Ref. Statement 3 &amp; 14)</i>	216.53	828.11	<b>General services</b> <i>(Ref. Statement 4 &amp; 15)</i>	<b>32,402.10</b>	<b>29,282.55</b>
Others <i>(Ref. Statement 3)</i>	5,135.17	5,074.79	Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	12,467.75	10,389.17
			Pension <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	18,769.36	17,654.21
<b>Share of Union Taxes/Duties</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>40,253.77</b>	<b>35,330.57</b>	Others <i>(Ref. Statement 4-B)</i>	1,164.99	1,239.17
			<b>Social services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>1,950.16</b>	<b>567.55</b>
			<b>Economic services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>669.88</b>	<b>516.31</b>
<b>Grants from Central Government</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>21,250.08</b>	<b>22,122.90</b>	<b>Compensation and Assignment to Local Bodies and PRIs</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>351.67<sup>#</sup></b>	<b>331.83</b>
<b>Revenue Deficit</b>	<b>3,000.05</b>	<b>2,628.41</b>	<b>Revenue Surplus</b>	---	---

1. Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social', 'Economic services' and line item 'Compensation and assignment to Local Bodies and PRIs' does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 3).

2. Differs with Statement 4B and by ₹ 609.37 crore due to booking of subsidy under National Food Security Scheme other than the detail head 33-Subsidy.

3. Grants in Aid given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'. It differs with the total Grants-in-Aid of Statement 4B to the extent of Grants-in-Aid released under this head.

#Grants in Aid figure of ₹ 32,871.45 crore in Statement 10 and Appendix III includes Grants in Aid figure in Revenue Section (₹ 32,488.82 crore plus ₹ 351.67 crore under MH 3604 - Compensation and Assignment to Local Bodies and PRIs) and Capital Section (₹ 30.96 crore).

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ In crore)

Receipts		Disbursements			
	2024-2025	2023-2024		2024-2025	2023-2024
<b>Part-I Consolidated Fund – Concl.</b>					
<b>Section-B: Capital</b>					
<b>Capital Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	---	---	<b>Capital Expenditure</b> <i>(Ref. Statement 4-A,4-B &amp; 16)</i>	26,404.20*	21,444.23#
			<b>General Services</b> <i>(Ref. Statement 4-A &amp; 16)</i>	3,782.87	3,050.50
			<b>Social Services</b> <i>(Ref. Statement 4-A &amp; 16)</i>	6,509.50	4,610.78
			<b>Economic Services</b> <i>(Ref. Statement 4-A &amp; 16)</i>	16,111.83	13,782.95
<b>Recoveries of Loans and Advances</b> <i>(Ref. Statement 3,7 &amp; 18)</i>	879.30	3,282.45	<b>Loans and Advances disbursed</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	4.57	64.50
<b>General Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	---	---	<b>General Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	---	---
<b>Social Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	---	276.80	<b>Social Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	1.46	1.71
<b>Economic Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	876.45	3,000.00	<b>Economic Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	3.00	61.84
<b>Loans to Govt. Servants &amp; Misc. Loans</b> <i>(Ref. Statement 7)</i>	2.85	5.65	<b>Loans to Govt. Servants &amp; Misc. Loans</b> <i>(Ref. Statement 7)</i>	0.11	0.95
<b>Public debt receipts</b> <i>(Ref. Statement 3, 6 &amp; 17)</i>	40,492.71	44,013.85	<b>Repayment of Public Debt</b> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	17,012.95	20,645.07
Internal Debt (market loans etc.) <i>(Ref. Statement 3,6 &amp; 17)</i>	32,690.17	38,008.67	Internal Debt@ (market loans etc.) <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	16,944.81	20,479.51
Loans from GOI <i>(Ref. Statement 3,6 &amp; 17)</i>	7,802.54	6,005.18	Loans from GOI <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	68.14	165.56
<b>Inter-State Settlement Account</b>	---	---	<b>Inter-State Settlement Account</b>	--	--
<b>Appropriation to Contingency Fund</b>	---	---	<b>Appropriation to Contingency Fund</b>	---	---
<b>Total Receipts Consolidated Fund</b> <i>(Ref. Statement 3)</i>	1,38,279.92	1,38,830.79	<b>Total Expenditure Consolidated Fund</b> <i>(Ref. Statement 4)</i>	1,43,329.68	1,36,316.70
<b>Fiscal Deficit</b>	28,529.53	20,854.69	<b>Fiscal Surplus</b>	---	---
<b>Deficit in Consolidated Fund</b>	5,049.76	---	<b>Surplus in Consolidated Fund</b>	---	2,514.09
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	---	---	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	--	---

\* Includes ₹ 30.96 crore of Grants in Aid for 2024-25

# Includes ₹ 5,658.64 crore of Grants in Aid for 2023-24

@ Includes payment of ₹ 754.96 crore and ₹ 754.96 crore for 2024-25 and 2023-24 respectively pertaining to NSSF transaction.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ In crore)

Receipts			Disbursements		
	2024-2025	2023-2024		2024-2025	2023-2024
<b>Part III Public Account</b> <sup>6</sup>					
<b>Small savings</b> <i>(Ref. Statement 21)</i>	2,048.76	2,150.35	<b>Small savings</b> <i>(Ref. Statement 21)</i>	2,517.37	2,521.08
<b>Reserves &amp; Sinking Funds</b> <i>(Ref. Statement 21)</i>	7,053.53	4,994.19	<b>Reserves &amp; Sinking Funds</b> <i>(Ref. Statement 21)</i>	6,015.93	5,527.49
<b>Deposits</b> <i>(Ref. Statement 21)</i>	8,712.66	7,898.18	<b>Deposits</b> <i>(Ref. Statement 21)</i>	7,360.24	7,751.76
<b>Advances</b> <i>(Ref. Statement 21)</i>	---	297.99	<b>Advances</b> <i>(Ref. Statement 21)</i>	---	1,217.38
<b>Suspense and Misc.</b> <sup>7</sup> <i>(Ref. Statement 21)</i>	82,254.07	60,063.17	<b>Suspense and Misc.</b> <sup>7</sup> <i>(Ref. Statement 21)</i>	79,144.23	60,396.01
<b>Remittances</b> <i>(Ref. Statement 21)</i>	0.97	4,893.15	<b>Remittances</b> <i>(Ref. Statement 21)</i>	36.41	4,946.17
<b>Total Receipts Public Account</b> <i>(Ref. Statement 21)</i>	1,00,069.99	80,297.03	<b>Total Disbursements Public Account</b> <i>(Ref. Statement 21)</i>	95,074.18	82,359.89
<b>Deficit in Public Account</b>	---	2,062.86	<b>Surplus in Public Account</b>	4,995.81	---
<b>Opening Cash Balance</b>	(-)223.00	(-)674.23	<b>Closing Cash Balance</b>	(-)276.95	(-)223.00
<b>Increase in Cash Balance</b>	---	451.23	<b>Decrease in Cash Balance</b>	(-)53.95	---

6. For details please refer to statement 21 in Volume II.

7. 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21.

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**2. STATEMENT OF RECEIPTS AND DISBURSEMENT**


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**ANNEXURE TO STATEMENT NO. 2** **(₹ in crore)**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

<b>Overall Cash position of the Government</b>	<b>As on 31 March 2025</b>	<b>As on 31 March 2024</b>
<b>(A) General Cash Balances</b>		
1. Cash in Treasuries	...	...
2. Deposit with Reserve Bank <sup>1</sup>	(-)276.95	(-)223.00
<b>Total</b>	<b>(-)276.95</b>	<b>(-)223.00</b>
3. Investments held in the Cash Balance Investment Account	3,035.36	4,109.12
<b>Total (A) General Cash Balances</b>	<b>2,758.41</b>	<b>3,886.12</b>
<b>(B) Other Cash Balances and Investments</b>		
1. Cash with Departmental Officers viz, Forest and Public Works Officers	7.47	7.47
2. Permanent Advances for Contingent expenditure with Departmental Officers	0.47	0.47
3. Investment of earmarked Funds	7,608.18	5,988.68
<b>Total (B)</b>	<b>7,616.12</b>	<b>5,996.62</b>
<b>Total (A) and (B)</b>	<b>10,374.53</b>	<b>9,882.74</b>

1 The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter - Government monetary settlement pertaining to transactions of the financial year 2024-2025 advised to the RBI till 16 April 2025.

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**ANNEXURE TO STATEMENT NO. 2**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

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**EXPLANATORY NOTES**

(a)**Cash and Cash Equivalents:** Cash and cash equivalents consists of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc are added to the balance in deposit with Reserve Bank of India.

(b)**Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹1.08 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance<sup>2</sup> for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14-day Treasury Bills and makes good the shortfall. If there is no holding of 14-day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Overdraft.

(c)The limit for ordinary ways and means advances to the State Government was ₹1,243.00 crore with effect from 1 April 2022. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances are revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the RBI during 2024-2025 and take Ways and Means Advances or Overdraft as indicated below: -

(i) Number of days on which the minimum balance was maintained without taking any advance	303 days
(ii) Number of days on which the minimum balance was maintained without taking ways and means advances	62 days
(iii) Number of days on which there was shortfall minimum Balance after taking the above advances, but no overdraft was taken	...
(iv) Number of days on which overdrafts were taken	...

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<b>TOTAL -</b>	<b>365 days</b>
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2. The Cash Balance ('Deposit with RBI') above is the Closing Cash Balance of the year as on 31 March but worked out by 16 April and not simply the daily balance on 31 March.



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**ANNEXURE TO STATEMENT NO. 2**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

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**EXPLANATORY NOTES - Concl'd.**

(e) All the investments from out of the Cash Balances are in Government of India Securities. Interest realised during the year on such investment was ₹ 17.72 crore.

(f) The following is an analysis of investments held in cash balance investment account:-

	Opening Balance on 2024	Purchase during 2024-2025	Sales during 2024-2025	Closing Balance on 31 March, 2025	Interest realised during the year
(₹ in crore)					
Short term Investment- Government of India Treasury Bills	4,109.12	78,286.77	79,360.53	3,035.36	17.72
<b>Total: -</b>	<b>4,109.12</b>	<b>78,286.77</b>	<b>79,360.53</b>	<b>3,035.36</b>	<b>17.72</b>

(g) Details of investments out of Earmarked Funds are given in Statement No. 22.

**3. STATEMENT OF RECEIPTS**  
**I. CONSOLIDATED FUND**

	Description	₹ in crore)	
		2024-25	2023-24
<b>I. TAX AND NON-TAX REVENUE</b>			
<b>(A)</b>	<b>Tax Revenue</b>		
<b>A.1</b>	<b>Own Tax revenue</b>	<b>30,052.36</b>	<b>28,178.12</b>
	State Goods and Services Tax (SGST)	15,533.82	14,653.64
	Corporation Tax	...	...
	Taxes on Agricultural Income	(-)1.09	0.49
	Other Taxes On Income and Expenditure	234.08	223.67
	Land Revenue	160.59	333.63
	Stamps and Registration Fees	649.94	694.78
	State Excise	3,610.34	3,038.67
	Taxes on Sales, Trade etc.	7,864.21	7,462.99
	Taxes on Vehicles	1,911.62	1,689.80
	Taxes on Goods and Passengers	2.86	0.09
	Taxes and Duties on Electricity	86.08	80.31
	Other Taxes and Duties on commodities and Services	(-)0.09	0.05
<b>A.2</b>	<b>Share of net proceeds of Taxes</b>	<b>40,253.77</b>	<b>35,330.57</b>
	Central Goods and Services Tax (CGST)	11,756.55	10,722.38
	Corporation Tax	11,422.24	10,604.68
	Taxes on Income other than Corporation Tax	14,566.82	12,246.98
	Other Taxes On Income and Expenditure	...	...
	Customs	2,047.95	1,238.11
	Union Excise Duties	394.13	468.53
	Service Tax	1.29	6.59
	Other Taxes and Duties on commodities and Services	64.79	43.30
	<b>TOTAL (A)</b>	<b>70,306.13</b>	<b>63,508.69</b>
<b>(B)</b>	<b>Non-Tax Revenue</b>		
	Interest Receipts	216.53	828.11
	Miscellaneous General Services	13.10	24.65
	Petroleum	3,860.41	3,840.48
	Social Security and Welfare	0.13	0.02
	Forestry and Wild Life	567.71	564.67
	Other Administrative Services	120.14	113.97
	Medical and Public Health	196.35	94.82
	Police	125.59	107.03
	Industries	69.75	...

**3. STATEMENT OF RECEIPTS**  
**I. CONSOLIDATED FUND**

	Description	(` in crore)	
		2024-25	2023-24
<b>(B)</b>	<b>Non-Tax Revenue- Contd.</b>		
	Non-ferrous Mining and Metallurgical industries	51.40	13.90
	Coal and Lignite	27.99	17.63
	Labour and Employment	15.24	15.92
	Dividends and Profits	15.00	185.10
	Housing	11.94	8.87
	Inland Water Transport	10.24	12.34
	Contributions and Recoveries towards Pension and Other Retirement Benefits	9.86	23.53
	Other General Economic Services	9.46	7.64
	Roads and Bridges	7.83	7.27
	Education, Sports, Art and Culture	5.88	10.17
	Fisheries	5.21	4.63
	Tourism	2.57	2.58
	Public Service commission	1.81	2.13
	Animal Husbandry	1.17	1.23
	Public Works	0.95	2.04
	Minor Irrigation	0.87	0.15
	Crop Husbandry	0.77	1.25
	Urban Development	0.73	0.77
	Co-operation	0.70	9.44
	Water Supply and Sanitation	0.64	0.87
	Other Scientific Research	0.63	0.64
	Village and Small Industries	0.44	0.37
	Medium Irrigation	0.23	0.09
	Food Storage and Warehousing	0.15	0.28
	Stationery and Printing	0.14	0.12
	Other Agricultural Programmes	0.05	0.04
	Information and Publicity	0.03	0.02
	Dairy Development	0.03	0.04
	Jails	0.02	0.06
	Other Rural Development Programmes	0.01	0.02
	Family Welfare	...	0.02
	Civil Supplies	...	...
	Other Transport Services	...	...
	<b>TOTAL - (B)</b>	<b>5,351.70</b>	<b>5,902.90</b>

**3. STATEMENT OF RECEIPTS**  
**I. CONSOLIDATED FUND**

	Description	₹ in crore)	
		2024-25	2023-24
<b>II.GRANTS FROM GOVERNMENT OF INDIA</b>			
<b>(C)</b>	<b>Grants-in-Aid from the Central Government</b>		
	<b>Centrally Sponsored Schemes</b>	<b>19,528.28(c)</b>	<b>16,205.52</b>
	Central Assistance/Share	16,141.30	10,274.29
	Externally Aided Project- Grants for Centrally Sponsored Scheme	3,386.98	1,841.10
	Special Component Plan for Scheduled Caste	---	1,513.28
	Tribal Area Sub-Plan	---	2,576.85
	<b>Finance Commission Grants</b>	<b>1,355.73(b)</b>	<b>5,599.23</b>
	Post Devolution Revenue Deficit Grant	---	2,918.00
	Grants for Rural Local Bodies	---	1,241.00
	Grants for Urban Local Bodies	639.73	597.23
	Grants in aid for State Disaster	716.00	680.80
	General (Relief on Account of Natural Calamities)-Disaster Mitigation	---	162.20
	<b>Other Transfer/ Grants to States/ Union Territories with Legislature</b>	<b>366.07(a)</b>	<b>318.15</b>
	Grants under the provision to Article 275(1) of the Constitution	42.86	---
	Grants towards Contribution to National Disaster Response Fund (NDRF)	29.03	---
	Grants from Central Road Fund	222.59	223.24
	Special Assistance	60.87	58.94
	Special Component Plan for Scheduled Caste	---	2.01
	Tribal Area Sub-Plan	---	33.95
	Other Receipts	10.74	---
	<b>TOTAL (C)</b>	<b>21,250.08</b>	<b>22,122.90</b>
	<b>TOTAL REVENUE RECEIPTS (A+B+C)</b>	<b>96,907.91</b>	<b>91,534.49</b>

(a) It includes ₹222.59 crore being the Grants-in-Aid for Central Road and Infrastructure.

(b) It includes ₹716.00 crore being the Grants-in-Aid for State Disaster Response Fund

(c) It includes ₹3,375.36 crore of Block Grants (Grants for Externally Aided Project) (Ref. Statement No. 14)

**3. STATEMENT OF RECEIPTS**  
**I. CONSOLIDATED FUND**

<b>III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>		<b>(₹ in crore)</b>	
<b>Description</b>	<b>2024-25</b>	<b>2023-24</b>	
<b>D. Capital Receipts</b>			
Disinvestment proceeds	...	...	
Others	...	...	
<b>TOTAL D.</b>	...	...	
<b>E. Public Debt</b>			
<b>Internal Debt</b>	<b>32,690.17</b>	<b>38,008.67</b>	
Market Loans	19,000.00	18,500.00	
Loans from General Insurance Corporation of India	...	...	
Loans from the National Bank for Agricultural and Rural Development	3,631.15	3,266.42	
Loans from National Co-operative Development Corporation	...	...	
Loans from Other Institutions	239.32	...	
Ways and Means Advances from the Reserve Bank of India	9,819.70	16,242.25	
Special Securities issued to National Small Savings Fund of the Central Government	...	...	
<b>Loans and Advances from Central Government</b>	<b>7,802.54</b>	<b>6,005.18</b>	
Loans for Special Schemes	...	...	
Loans for Central Plan Schemes	...	...	
Non-Plan Loans	...	...	
Loans for State/Union Territory Plan Schemes	...	...	
Pre-1984-85 Loans	...	...	
Centrally Sponsored Schemes	...	...	
Ways and Means Advances	...	...	
Loans for Centrally Sponsored Plan Schemes	...	...	
Other Loans for States/Union Territory with Legislature Schemes	7,802.54	6,005.18	
<b>TOTAL E.</b>	<b>40,492.71</b>	<b>44,013.85</b>	
<b>F. Loans and Advances by State Government (Recoveries)<sup>1</sup></b>	<b>879.30</b>	<b>3,282.45</b>	
<b>G. Inter-State Settlement</b>	...	...	
<b>TOTAL Receipts in Consolidated Fund<sup>2</sup>( A+B+C+D+E+F+G)</b>	<b>1,38,279.92</b>	<b>1,38,830.79</b>	

1. Details are in Statement 7 of Volume-I and Statement 18 of Volume-II

2. Details are in Statements 14,17 and 18 of Volume -II

**4 STATEMENT OF EXPENDITURE**  
**(CONSOLIDATED FUND)**

**A - EXPENDITURE BY FUNCTION**

(₹ in Crore)

	Description	Revenue	Capital	L&A/PD/ CF	Total
<b>A.</b>	<b>GENERAL SERVICES</b>				
<b>A.1</b>	<b>Organs of State</b>	<b>577.56</b>	...	...	<b>577.56</b>
	Parliament/State/Union Territory Legislatures	126.16	...	...	126.16
	President, Vice President/ Governor, Administrator of Union Territories	10.90	...	...	10.90
	Council of Ministers	9.12	...	...	9.12
	Administration of Justice	629.01	...	...	629.01
	Elections	(-)197.63	...	...	(-)197.63
<b>A.2</b>	<b>Fiscal Services</b>	<b>1080.30</b>	...	...	<b>1080.30</b>
	Land Revenue	432.36	...	...	432.36
	Stamps and Registration	36.34	...	...	36.34
	State Excise	69.53	...	...	69.53
	Taxes on Sales, Trades etc.	464.71	...	...	464.71
	Taxes on Vehicles	69.58	...	...	69.58
	Other Taxes and Duties on Commodities and Services	4.64	...	...	4.64
	Other Fiscal Services	3.14	...	...	3.14
<b>A.3</b>	<b>Interest payment and servicing of Debt</b>	<b>12,467.75</b>	...	...	<b>12,467.75</b>
	Appropriation for reduction or avoidance of Debt	3,000.00	...	...	3,000.00
	Interest Payments	9,467.75	...	...	9,467.75
<b>A.4</b>	<b>Administrative Services</b>	<b>7,850.31</b>	<b>3,471.27</b>	...	<b>11,321.58</b>
	Public Service Commission	21.08	...	...	21.08
	Secretariat-General Services	474.93	...	...	474.93
	District Administration	312.00	...	...	312.00
	Treasury and Accounts Administration	105.00	...	...	105.00
	Police	5,423.34	527.37	...	5,950.71
	Jails	97.38	...	...	97.38
	Stationery and Printing	26.14	0.49	...	26.63
	Public Works	609.66	2,828.10	...	3,437.76
	Other Administrative Services	780.78	115.31	...	896.09
<b>A.5</b>	<b>Pensions and Miscellaneous General Services</b>	<b>19,030.01</b>	<b>311.60</b>	...	<b>19,341.61</b>
	Pensions and Other Retirement Benefits	18,769.36	...	...	18,769.36
	Miscellaneous General Services	260.65	311.60	...	572.25
	<b>Total A - GENERAL SERVICES :</b>	<b>41,005.93</b>	<b>3,782.87</b>	-	<b>44,788.80</b>
<b>B.</b>	<b>SOCIAL SERVICES</b>				
<b>B.1</b>	<b>Education, Sports, Art and Culture</b>	<b>21,274.21</b>	<b>1,457.22</b>	...	<b>22,731.43</b>
	General Education	20,634.83	1,309.14	...	21,943.97
	Technical Education	228.89	89.36	...	318.25
	Sports and Youth Services	208.00	5.10	...	213.10
	Art and Culture	202.49	53.62	...	256.11

**4 STATEMENT OF EXPENDITURE**  
**(CONSOLIDATED FUND)**

(₹ in Crore)					
	Description	Revenue	Capital	L&A/PD/ CF	Total
<b>B.2</b>	<b>Health and Family Welfare</b>	<b>6,399.23</b>	<b>999.82</b>	...	<b>7,399.05</b>
	Medical and Public Health	6,002.97	999.82	...	7,002.79
	Family Welfare	396.26	...	...	396.26
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>	<b>6,547.24</b>	<b>2,494.72</b>	<b>1.46</b>	<b>9,043.42</b>
	Water Supply and Sanitation	705.88	309.41	...	1,015.29
	Housing	4,130.19	20.28	...	4,150.47
	Urban Development	1,711.17	2,165.03	1.46	3,877.66
<b>B.4</b>	<b>Information and Broadcasting</b>	<b>119.82</b>	...	...	<b>119.82</b>
	Information and Publicity	119.82	...	...	119.82
<b>B.5</b>	<b>Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes</b>	<b>2,512.09</b>	<b>682.37</b>	...	<b>3,194.46</b>
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,512.09	682.37	...	3,194.46
<b>B.6</b>	<b>Labour and Labour Welfare</b>	<b>145.30</b>	...	...	<b>145.30</b>
	Labour, Employment and Skill Development	145.30	...	...	145.30
<b>B.7</b>	<b>Social Welfare and Nutrition</b>	<b>9,255.83</b>	<b>679.83</b>	...	<b>9,935.66</b>
	Social Security and Welfare	7,074.94	679.83	...	7,754.77
	Nutrition	786.05	...	...	786.05
	Relief on Account of Natural Calamities	1,394.84	...	...	1,394.85
<b>B.8</b>	<b>Others</b>	<b>3.40</b>	<b>195.54</b>	...	<b>198.94</b>
	Other Social Services	3.40	195.54	...	198.94
<b>Total B - SOCIAL SERVICES</b>		<b>46,257.12</b>	<b>6,509.50</b>	<b>1.46</b>	<b>52,768.08</b>
<b>C.</b>	<b>ECONOMIC SERVICES</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>	<b>4,235.47</b>	<b>546.96</b>	...	<b>4,782.43</b>
	Crop Husbandry	1,138.21	392.71	...	1,530.92
	Soil and Water Conservation	110.29	55.88	...	166.17
	Animal Husbandry	438.42	52.18	...	490.60
	Dairy Development	28.67	5.14	...	33.81
	Fisheries	115.56	3.05	...	118.61
	Forestry and Wild Life	916.13	14.98	...	931.11
	Food Storage and Warehousing	800.17	2.66	...	802.83
	Agricultural Research and Education	409.30	...	...	409.30
	Co-operation	131.36	20.36	...	151.72
	Other Agricultural Programmes	147.36	...	...	147.36
<b>C.2</b>	<b>Rural Development</b>	<b>3,739.35</b>	...	...	<b>3,739.35</b>
	Special Programmes for Rural Development	1,129.87	...	...	1,129.87
	Rural Employment	485.88	...	...	485.88
	Other Rural Development Programmes	2,123.60	...	...	2,123.60
<b>C.3</b>	<b>Special Areas Programmes</b>	<b>152.81</b>	<b>13.32</b>	...	<b>166.13</b>
	North Eastern Areas	...	0.79	...	0.79
	Other Special Areas Programmes	152.81	12.53	...	165.34

**4 STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND)**

(₹ in Crore)

	Description	Revenue	Capital	L&A/PD/ CF	Total
<b>C.4</b>	<b>Irrigation and Flood Control</b>	<b>1,052.50</b>	<b>1,980.47</b>	...	<b>3,032.97</b>
	Medium Irrigation	192.19	19.94	...	212.13
	Minor Irrigation	465.57	334.94	...	800.51
	Command Area Development	5.61	1.40	...	7.01
	Flood Control and Drainage	389.13	1,624.19	...	2,013.32
<b>C.5</b>	<b>Energy</b>	<b>410.79</b>	<b>3,490.21</b>	...	<b>3,901.00</b>
	Power	410.06	3,490.21	...	3,900.27
	New and Renewable Energy	0.73	...	...	0.73
<b>C.6</b>	<b>Industry and Minerals</b>	<b>633.47</b>	<b>519.30</b>	<b>1.00</b>	<b>1,153.77</b>
	Village and Small Industries	359.98	1.82	1.00	362.80
	Industries	256.55	...	...	256.55
	Non-ferrous Mining and Metallurgical Industries	16.94	0.44	...	17.38
	Other Outlays on Industries and Minerals	...	517.04	...	517.04
<b>C.7</b>	<b>Transport</b>	<b>1,308.80</b>	<b>9,515.69</b>	...	<b>10,824.49</b>
	Roads and Bridges	1,044.69	9,307.45	...	10,352.14
	Road Transport	91.10	46.63	...	137.73
	Inland Water Transport	173.01	161.61	...	334.62
<b>C.8</b>	<b>Science Technology and Environment</b>	<b>19.67</b>	<b>31.21</b>	...	<b>50.88</b>
	Other Scientific Research	18.67	31.21	...	49.88
	Ecology and Environment	1.00	...	...	1.00
<b>C.9</b>	<b>General Economic Services</b>	<b>740.38</b>	<b>14.67</b>	<b>2.00</b>	<b>757.05</b>
	Secretariat-Economic Services	637.49	...	...	637.49
	Tourism	35.16	8.37	...	43.53
	Census Surveys and Statistics	41.55	...	...	41.55
	Civil Supplies	3.76	...	...	3.76
	General Financial and Trading Institutions	...	...	2.00	2.00
	Other General Economic Services	22.42	6.30	...	28.72
	<b>Total C - ECONOMIC SERVICES</b>	<b>12,293.24</b>	<b>16,111.83</b>	<b>3.00</b>	<b>28,408.07</b>
<b>D.</b>	<b>GRANTS-IN-AID AND CONTRIBUTIONS</b>				
	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	351.67	...	...	351.67
	<b>Total D - GRANTS-IN-AID AND CONTRIBUTIONS</b>	<b>351.67</b>	-	-	<b>351.67</b>
<b>E.</b>	<b>PUBLIC DEBT</b>				
	Internal Debt of the State Government	...	...	16,944.81	16,944.81
	Loans and Advances from the Central Government	...	...	68.14	68.14
	<b>Total E - PUBLIC DEBT :</b>	-	-	<b>17,012.95</b>	<b>17,012.95</b>
<b>F.</b>	<b>LOANS AND ADVANCES</b>				
	Loans to Government Servants etc.	...	...	0.11	0.11
	<b>Total F - LOANS AND ADVANCES</b>	-	-	<b>0.11</b>	<b>0.11</b>
<b>H.</b>	<b>TRANSFER TO CONTINGENCY FUND</b>				
	Appropriation to the Contingency Fund	...	...	...	...
	<b>Total H - TRANSFER TO CONTINGENCY FUND</b>	-	-	-	-
	<b>Total CFS Expenditure :</b>	<b>99,907.96</b>	<b>26,404.20</b>	<b>17,017.52</b>	<b>1,43,329.68</b>

**4. STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND)**

(₹ in crore)

B. Object of Expenditure	2024-25			2023-24		
	Revenue	Capital	Total	Revenue	Capital	Total
01 Salaries	31,021.51	-	31,021.51	29,806.54	-	29,806.54
32 Grants-in-aid General (Non-Salary) <sup>1</sup>	24,114.90	21.38	24,136.28	22,697.37	1,085.41	23,782.78
21 Pensions / Gratuity <sup>2</sup>	18,844.81	-	18,844.81	17,732.30	-	17,732.30
18 Loans (Repayment of Debt)	-	17,012.95	17,012.95	10.79	20,645.06	20,655.85
18 Loans (Disbursement of Loans)	-	4.57	4.57	-	64.50	64.50
13 Major Works	2.57	12,674.97	12,677.54	0.31	11,075.20	11,075.51
20A Interest / Dividends <sup>3</sup>	9,378.41	-	9,378.41	8,139.17	-	8,139.17
43 Transfer of fund for Infrastructural Assets	-	7,927.50	7,927.50	-	-	-
35 Grants for Creation of Capital Assets <sup>1</sup>	5,314.50	9.57	5,324.07	6,453.39	4,573.23	11,026.62
36 Inter Account Transfer <sup>4</sup>	4,382.82	-	4,382.82	2,628.40	-	2,628.40
31 Grants-in-Aid-General (Salary) <sup>1</sup>	3,411.09	0.01	3,411.10	3,693.93	-	3,693.93
42 Transfer of fund for Buildings and Structures	-	3,289.79	3,289.79	-	-	-
20B Investments <sup>7</sup>	-	1,955.29	1,955.29	-	4,351.53	4,351.53
26 Other Charges	1,355.34	38.72	1,394.06	823.90	8.35	832.25
02 Wages	1,171.73	-	1,171.73	1,152.18	-	1,152.18
05 Payment for Professionals & Special Services	542.88	146.52	689.40	434.61	25.07	459.68
04 Office Expenses	632.63	40.02	672.65	952.27	18.90	971.17
17 Maintenance	463.54	0.15	463.69	1,056.83	15.09	1,071.92
33 Subsidy <sup>5</sup>	414.45	-	414.45	455.78	-	455.78
10 Scholarships and Stipend	381.94	-	381.94	264.96	-	264.96
19 Materials and Supplies	284.42	49.72	334.14	266.71	0.88	267.59
15 Machinery and Equipment / Tools & Plants	20.14	168.25	188.39	12.63	307.02	319.65
99 Information Technology	0.14	84.79	84.93	0.09	63.11	63.20
08 Advertising, Sales and Publicity Expenses	68.66	-	68.66	157.55	-	157.55
14 Minor Works	45.64	22.24	67.88	28.52	62.60	91.12
03 Travel Expenses	56.98	-	56.98	108.87	-	108.87
12 Secret Service Expenditure	35.54	-	35.54	51.43	-	51.43
29 Deployment	35.29	-	35.29	25.37	-	25.37
11 Hospitality Expenses / Sumptuary Allowances etc	32.25	-	32.25	52.18	-	52.18
06 Rent, Rate and Taxes/ Royalty	27.98	-	27.98	22.41	-	22.41
16 Motor Vehicles	-	15.64	15.64	0.41	103.41	103.82
07 Publication	10.42	-	10.42	14.17	-	14.17
44 Transfer of fund for procurement of Land	-	3.75	3.75			
Others <sup>6</sup>	30.21	-	30.21	4.60	2.64	7.24
<b>TOTAL (GROSS EXPENDITURE)</b>	<b>1,02,080.79</b>	<b>43,465.83</b>	<b>1,45,546.62</b>	<b>97,047.67</b>	<b>42,402.00</b>	<b>1,39,449.67</b>
Recoveries	-2,172.83	-44.12	-2,216.95	-2,884.77	-248.20	-3,132.97
<b>TOTAL (NET EXPENDITURE)</b>	<b>99,907.96</b>	<b>43,421.71</b>	<b>1,43,329.67</b>	<b>94,162.90</b>	<b>42,153.80</b>	<b>1,36,316.70</b>

1. Total GIA of ₹32,871.45 crore includes GIA salary ₹ 3,411.10, GIA Non-Salary ₹24,136.28 and Grants for creation of Capital Assets ₹ 5,324.07.

2. Differs from Statement 2 and 4A by ₹ 75.45 crore due to operation of object head Pension/Gratuity under Major Heads other than 2071 (such as 2235,2075 etc) as per budget provision made by the state Government.

3. Differs from Statement 4A under Interest payment by ₹ 89.34 crore due to booking interest paid to Reserve Fund SCAF under object head Other Charges.

4. Includes ₹ 3,000 crore being the contribution to the Consolidate Sinking Fund transferred through MH 2048 (Revenue Expenditure)

5. Differs with Statement 2 and Appendix II by ₹ 609.37 crore due to booking of subsidy under National Food Security Scheme in object head 4 Office Expenses, 5 Payment for Professionals and Special Services and 26 Other Charges.

6. The object Head where expenditure is less than ₹ 10 crore are clubbed together under the item 'Others'.

7. Differs with Statement 8 and 19 by ₹ 2.25 crore due to the inclusion of bookings whose investing entities are not mentioned but booked under object head Investment.

### 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1 Expenditure during 2023 - 2024	2 Progressive Expenditure upto 2023 - 2024	3 Expenditure during 2024 - 2025	4 Progressive Expenditure upto 2024 - 2025	5 Increase (+)/ Decrease (-) in percentage during the year
<b>(₹ in crore)</b>					
<b>A. CAPITAL ACCOUNT OF GENERAL SERVICES</b>					
4047 Capital Outlay On Other Fiscal Services	64.92	87.92	---	87.92	(-)100
4055 Capital Outlay On Police	673.60	1,506.20	527.37	2,033.57	(-)22
4058 Capital Outlay On Stationery And Printing	1.82	7.55	0.49	8.04	(-)73
4059 Capital Outlay On Public Works	2,163.99	6,025.43	2,828.10	8,853.53	(+ )31
4070 Capital Outlay On Other Administrative Services	135.27	1,182.39	115.31	1,297.70	(-)15
4075 Capital Outlay On Miscellaneous General Services	10.90	40.90	311.60	352.50	(+ )2,759
<b>Total - A. CAPITAL ACCOUNT OF GENERAL SERVICES</b>	<b>3,050.50</b>	<b>8,850.39</b>	<b>3,782.87</b>	<b>12,633.26</b>	<b>(+)24</b>
<b>B. CAPITAL ACCOUNT OF SOCIAL SERVICES</b>					
<b>(a) Capital A/C of Education, Sports, Art and Culture</b>					
4202 Capital Outlay On Education, Sports, Art And Culture	1,506.67	3,124.89	1,457.22	4,582.11	(-)3
<b>Total - (a) Capital A/C of Education, Sports, Art and Culture</b>	<b>1,506.67</b>	<b>3,124.89</b>	<b>1,457.22</b>	<b>4,582.11</b>	<b>(-)3</b>
<b>(b) Capital A/C of Health and Family Welfare</b>					
4210 Capital Outlay On Medical And Public Health	660.07	4,180.68	999.82	5,180.50	(+ )51
4211 Capital Outlay On Family Welfare	---	19.59	---	19.59	---
<b>Total - (b) Capital A/C of Health and Family Welfare</b>	<b>660.07</b>	<b>4,200.27</b>	<b>999.82</b>	<b>5,200.09</b>	<b>(+)51</b>
<b>(c) Capital A/C of Water Supply, Sanitation, Housing and Urban Development</b>					
4215 Capital Outlay On Water Supply And Sanitation	1,312.45	12,102.35	309.41	12,411.76	(-)76
4216 Capital Outlay On Housing	54.54	654.76	20.28	675.04	(-)63
4217 Capital Outlay On Urban Development	657.79	3,791.92	2,165.03	5,956.95	(+ )229
<b>Total - (c) Capital A/C of Water Supply, Sanitation, Housing and Urban Development</b>	<b>2,024.78</b>	<b>16,549.03</b>	<b>2,494.72</b>	<b>19,043.75</b>	<b>(+)23</b>

### 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1 Expenditure during 2023 - 2024	2 Progressive Expenditure upto 2023 - 2024	3 Expenditure during 2024 - 2025	4 Progressive Expenditure upto 2024 - 2025	5 Increase (+)/ Decrease (-) in percentage during the year
<b>(₹ in crore)</b>					
<b>B. CAPITAL ACCOUNT OF SOCIAL SERVICES -Concl'd.</b>					
<b>(d) Capital A/C of Information and Broadcasting</b>					
4220 Capital Outlay On Information And Publicity	0.03	0.18	---	0.18	(-)100
<b>Total - (d) Capital A/C of Information and Broadcasting</b>	<b>0.03</b>	<b>0.18</b>	<b>---</b>	<b>0.18</b>	<b>(-)100</b>
<b>(e) Capital A/C of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>					
4225 Capital Outlay On Welfare Of Scheduled Caste, Scheduled Tribes, Other Backward Classes & Minorities	109.24	353.75	682.37	1,036.12	(+ )525
<b>Total - (e) Capital A/C of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>	<b>109.24</b>	<b>353.75</b>	<b>682.37</b>	<b>1,036.12</b>	<b>(+)525</b>
<b>(g) Capital A/C of Social Welfare and Nutrition</b>					
4235 Capital Outlay On Social Security And Welfare	233.38	261.75	679.83	941.58	(+ )191
4236 Capital Outlay On Nutrition	---	0.47	---	0.47	---
<b>Total - (g) Capital A/C of Social Welfare and Nutrition</b>	<b>233.38</b>	<b>262.22</b>	<b>679.83</b>	<b>942.05</b>	<b>(+)191</b>
<b>(h) Capital A/C of Other Social Services</b>					
4250 Capital Outlay On Other Social Services	76.61	407.75	195.54	603.29	(+ )155
<b>Total - (h) Capital A/C of Other Social Services</b>	<b>76.61</b>	<b>407.75</b>	<b>195.54</b>	<b>603.29</b>	<b>(+)155</b>
<b>Total - B. CAPITAL ACCOUNT OF SOCIAL SERVICES</b>	<b>4,610.78</b>	<b>24,898.09</b>	<b>6,509.50</b>	<b>31,407.59</b>	<b>(+)41</b>
<b>C. CAPITAL ACCOUNT OF ECONOMIC SERVICES</b>					
<b>(a) Capital Account of Agriculture and Allied Activities</b>					
4401 Capital Outlay On Crop Husbandry	116.38	756.53	392.71	1,149.24	(+ )237
4402 Capital Outlay On Soil And Water Conservation	39.79	391.25	55.88	447.13	(+ )40
4403 Capital Outlay On Animal Husbandry	20.64	272.34	52.18	324.52	(+ )153

### 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1 Expenditure during 2023 - 2024	2 Progressive Expenditure upto 2023 - 2024	3 Expenditure during 2024 - 2025	4 Progressive Expenditure upto 2024 - 2025	5 Increase (+)/ Decrease (-) in percentage during the year
(₹ in crore)					
<b>C. CAPITAL ACCOUNT OF ECONOMIC SERVICES -Contd.</b>					
<b>(a) Capital Account of Agriculture and Allied Activities -Concl.</b>					
4404 Capital Outlay On Dairy Development	2.48	15.58	5.14	20.72	(+) <sup>107</sup>
4405 Capital Outlay On Fisheries	10.36	149.79	3.05	152.84	(-) <sup>71</sup>
4406 Capital Outlay On Forestry And Wild Life	29.24	253.66	14.98	268.64	(-) <sup>49</sup>
4407 Capital Outlay On Plantations	---	5.65	---	5.65	---
4408 Capital Outlay On Food Storage And Warehousing	5.62	55.98	2.66	58.64	(-) <sup>53</sup>
4415 Capital Outlay On Agricultural Research And Education	---	0.65	---	0.65	---
4416 Investments In Agricultural Financial Institution	---	1.00	---	1.00	---
4425 Capital Outlay On Co-Operation	60.95	249.25	20.36	269.61	(-) <sup>67</sup>
<b>Total - (a) Capital Account of Agriculture and Allied Activities</b>	<b>285.46</b>	<b>2,151.68</b>	<b>546.96</b>	<b>2,698.64</b>	<b>(+)<sup>92</sup></b>
<b>(b) Capital Account of Rural Development</b>					
4515 Capital Outlay On Other Rural Devalopment Programmes	---	0.19	---	0.19	---
<b>Total - (b) Capital Account of Rural Development</b>	<b>---</b>	<b>0.19</b>	<b>---</b>	<b>0.19</b>	<b>---</b>
<b>(c) Capital Account of Special Areas Programme</b>					
4551 Capital Outlay On Hill Areas	---	0.25	---	0.25	---
4552 Capital Outlay On North Eastern Areas	7.91	7,232.49	0.79	7,233.28	(-) <sup>90</sup>
4575 Capital Outlay On Other Special Areas Programmes	20.99	376.21	12.53	388.74	(-) <sup>40</sup>
<b>Total - (c) Capital Account of Special Areas Programme</b>	<b>28.90</b>	<b>7,608.95</b>	<b>13.32</b>	<b>7,622.27</b>	<b>(-)<sup>54</sup></b>
<b>(d) Capital Account of Irrigation and Flood Control</b>					
4701 Capital Outlay On Medium Irrigation	12.49	1,489.89	19.94	1,509.83	(+) <sup>60</sup>
4702 Capital Outlay On Minor Irrigation	302.24	9,938.33	334.94	10,273.27	(+) <sup>11</sup>

### 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1 Expenditure during 2023 - 2024	2 Progressive Expenditure upto 2023 - 2024	3 Expenditure during 2024 - 2025	4 Progressive Expenditure upto 2024 - 2025	5 Increase (+)/ Decrease (-) in percentage during the year
(₹ in crore)					
<b>C. CAPITAL ACCOUNT OF ECONOMIC SERVICES -Contd.</b>					
<b>(d) Capital Account of Irrigation and Flood Control -Concl'd.</b>					
4705 Capital Outlay On Command Area Development	1.39	185.31	1.39	186.70	---
4711 Capital Outlay On Flood Control Projects	926.38	8,064.41	1,624.19	9,688.60	(+) <b>75</b>
<b>Total - (d) Capital Account of Irrigation and Flood Control</b>	<b>1,242.50</b>	<b>19,677.94</b>	<b>1,980.46</b>	<b>21,658.40</b>	<b>(+)<b>59</b></b>
<b>(e) Capital Account of Energy</b>					
4801 Capital Outlay On Power Projects	2,329.97	11,237.22*	3,490.21	14,727.43	(+) <b>50</b>
4802 Capital Outlay On Petroleum	---	1.00	---	1.00	---
4810 Capital Outlay On New And Renewable Energy	---	---	---	---	---
<b>Total - (e) Capital Account of Energy</b>	<b>2,329.97</b>	<b>11,238.22*</b>	<b>3,490.21</b>	<b>14,728.43</b>	<b>(+)<b>50</b></b>
<b>(f) Capital Account of Industry and Minerals</b>					
4851 Capital Outlay On Village And Small Industries	64.26	205.74	1.82	207.56	(-) <b>97</b>
4853 Capital Outlay On Non-Ferrous Mining And Metallurgical Industries	2.12	65.49	0.44	65.93	(-) <b>79</b>
4855 Capital Outlay On Fertilizer Industries	---	---	---	---	---
4857 Capital Outlay On Chemical And Pharmaceutical Industries	---	1.53	---	1.53	---
4858 Capital Outlay On Engineering Industries	---	0.60	---	0.60	---
4859 Capital Outlay On Telecommunication And Electronics Industries	---	247.56	---	247.56	---
4860 Capital Outlay On Consumer Industries	---	7.61	---	7.61	---
4875 Capital Outlay On Other Industries	---	0.05	---	0.05	---
4885 Other Capital Outlay On Industries And Minerals	2,694.61	3,861.41	517.04	4,378.45	(-) <b>81</b>
<b>Total - (f) Capital Account of Industry and Minerals</b>	<b>2,760.99</b>	<b>4,389.99</b>	<b>519.30</b>	<b>4,909.29</b>	<b>(-)<b>81</b></b>

\*Progressive balance decreased due to prior period adjustment.

### 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1 Expenditure during 2023 - 2024	2 Progressive Expenditure upto 2023 - 2024	3 Expenditure during 2024 - 2025	4 Progressive Expenditure upto 2024 - 2025	5 Increase (+)/ Decrease (-) in percentage during the year
(₹ in crore)					
<b>C. CAPITAL ACCOUNT OF ECONOMIC SERVICES -Concl'd.</b>					
<b>(g) Capital Account of Transport</b>					
5051 Capital Outlay On Ports And Light Houses	---	0.02	---	0.02	---
5054 Capital Outlay On Roads And Bridges	6,865.46	58,281.25	9,307.46	67,588.71	(+36)
5055 Capital Outlay On Road Transport	63.63	1,577.53	46.63	1,624.16	(-)27
5056 Capital Outlay On Inland And Water Transport	108.78	468.94	161.61	630.55	(+49)
<b>Total - (g) Capital Account of Transport</b>	<b>7,037.87</b>	<b>60,327.74</b>	<b>9,515.70</b>	<b>69,843.44</b>	<b>(+)35</b>
<b>(h) Capital Account of Communication</b>					
5275 Capital Outlay On Other Communication Services	---	0.01	---	0.01	---
<b>Total - (h) Capital Account of Communication</b>	<b>---</b>	<b>0.01</b>	<b>---</b>	<b>0.01</b>	<b>---</b>
<b>(i) Capital Account of Science Technology and Environment</b>					
5425 Capital Outlay On Other Scientific And Environmental Research	42.78	164.28	31.21	195.49	(-)27
<b>Total - (i) Capital Account of Science Technology and Environment</b>	<b>42.78</b>	<b>164.28</b>	<b>31.21</b>	<b>195.49</b>	<b>(-)27</b>
<b>(j) Capital Account of General Economic Services</b>					
5452 Capital Outlay On Tourism	32.34	365.62	8.37	373.99	(-)74
5465 Investments In General Financial And Trading Institutions	21.53	1,304.83	---	1,304.83	(-)100
5475 Capital Outlay On Other General Economic Services	0.61	2.21	6.30	8.51	(+933)
<b>Total - (j) Capital Account of General Economic Services</b>	<b>54.48</b>	<b>1,672.66</b>	<b>14.67</b>	<b>1,687.33</b>	<b>(-)73</b>
<b>Total - C. CAPITAL ACCOUNT OF ECONOMIC SERVICES</b>	<b>13,782.95</b>	<b>1,07,231.65*</b>	<b>16,111.83</b>	<b>1,23,343.48</b>	<b>(+)17</b>
<b>Grand Total -</b>	<b>21,444.23</b>	<b>1,40,980.13*</b>	<b>26,404.20</b>	<b>1,67,384.33</b>	<b>(+)23</b>

\*Progressive balance decreased due to prior period adjustment.

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**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

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**EXPLANATORY NOTES**

1. Investment:-In 2024-25 Government of Assam invested ₹ 1,953.04 crore of which ₹ 1,422.09 crore in Statutory Corporations , ₹ 123.40 crore in Government companies, ₹ 405.73 crore in Joint stock companies and ₹ 1.82 crore in various banks.The total investments of Government in the share capital of different concerns at the end of 2022-23, 2023-24 and 2024-25 was ₹ 7,122.76 crore, ₹ 11,474.29 crore and ₹ 1,953.04 crore respectively. Dividend received during these years was ₹ 447.62 crore(6.28 percent), ₹ 185.10 crore (1.61 percent) and ₹15.00 crore (0.77 percent). Further details are given in Statements 8 and 19.

2. The financial results of the working of the departmentally managed Government commercial undertakings as disclosed by the latest available proforma mentioned against each, have been shown in the Finance Accounts for the year 1978-79. Proforma Accounts of the subsequent year/years have not been received.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities <sup>1</sup>

Nature of borrowings	Balance as on 1 April 2024	Receipts during the year	Repayment during the year	Balance as on 31 March 2025	Net Increase(+) or Decrease(-)		As per cent of total liabilities		
					Amount	Per cent			
(₹ in crore)									
<b>A. Public Debt</b>									
<b>6003 Internal Debt of the State Government</b>									
Market Loans	98,639.00	19,000.00	5,150.00	1,12,489.00	(+13,850.00	(+)	14	65.34	
Loans from Life Insurance Corporation of India	(-)0.02	...	...	(-)0.02	...	...	...	...	
Loans from General Insurance Corporation of India	(-)2.38	...	0.22	(-)2.60	(-)0.22	(-)	9	...	
Loans from the National Bank for Agricultural and Rural Development	9,142.78*	3,631.15	1,215.42	11,558.51	(+)	2,415.73	(+)	26	6.71
Loans from National Co-operative Development Corporation	13.52*	...	4.51	9.01	(-)4.51	(-)	33	0.01	
Loans from Other Institutions	...	239.32	...	239.32	(+)	239.32	(+)	100	0.14
Ways and Means Advances from the Reserve Bank of India	...	9,819.70	9,819.70	...	...	...	...	...	
Special Securities issued to National Small Savings Fund of the Central Government	4,179.76*	...	754.96	3,424.80	(-)	754.96	(-)	18	1.99
<b>Total - 6003</b>	<b>1,11,972.66</b>	<b>32,690.17</b>	<b>16,944.81</b>	<b>1,27,718.02</b>	<b>(+)</b>	<b>15,745.36</b>	<b>(+)</b>	<b>14</b>	<b>74.19</b>
<b>6004 Loans and Advances from the Central Government</b>									
Non-Plans Loans	87.38	...	...	87.38	...	...	...	0.05	
Loans for Central Plan Schemes	0.08	...	...	0.08	...	...	...	...	
Loans for Special Schemes	61.57	...	...	61.57	...	...	...	0.04	
Pre-1984-85 Loans	0.25	...	...	0.25	...	...	...	...	
Other Loans for States/Union Territory with Legislature Schemes	14,268.40#	7,802.54	68.14	22,002.80	(+)	7734.40	(+)	54	12.78
<b>Total - 6004</b>	<b>14,417.68#</b>	<b>7,802.54</b>	<b>68.14</b>	<b>22,152.08</b>	<b>(+)</b>	<b>7,734.40</b>	<b>(+)</b>	<b>54</b>	<b>12.87</b>
<b>Total Public Debt</b>	<b>1,26,390.34</b>	<b>40,492.71</b>	<b>17,012.95</b>	<b>1,49,870.10</b>	<b>(+)</b>	<b>23,479.76</b>	<b>(+)</b>	<b>19</b>	<b>87.06</b>

\* Opening Balance has been increased/decreased to maintain conformity with detailed statement.

# Opening balance decreased by ₹ 753.62 crore due to proforma correction on account of repayment of Back to Back Loan by Central Government. The detail prior period adjustment is at page No.46.□

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities <sup>1</sup>

Nature of borrowings	Balance as on 1 April 2024	Receipts during the year	Repayment during the year	Balance as on 31 March 2025	Net Increase(+) or Decrease(-)		As per cent of total liabilities
					Amount	Per cent	
(₹ in crore)							
<b>B. Other Liabilities</b>							
<b>Public Accounts</b>							
Small savings, Provident Funds etc.	14,376.34	2,048.76	2,517.37	13,907.73	(-) 468.61	(-)3	8.08
Reserve Funds Bearing Interest	1,450.46	1,663.38	625.78	2,488.06	(+) 1,037.60	(+) 72	1.45
Reserve Funds not Bearing Interest	14.46	5,390.15	5,390.15	14.46	...	...	0.01
Deposits Bearing Interest	352.69	3,422.77	3,543.62	231.84	(-) 120.85	(-)34	0.13
Deposits not Bearing Interest	4,164.67	5,289.88	3,816.62	5,637.93	(+) 1,473.26	(+) 35	3.28
<b>Total Other Liabilities</b>	<b>20,358.62</b>	<b>17,814.94</b>	<b>15,893.54</b>	<b>22,280.02</b>	<b>(+) 1,921.40</b>	<b>(+) 9</b>	<b>12.94</b>
<b>Total Public Debt and Other Liabilities</b>	<b>1,46,748.96#</b>	<b>58,307.65</b>	<b>32,906.49</b>	<b>1,72,150.12</b>	<b>(+) 25,401.16</b>	<b>(+) 17</b>	<b>100.00</b>

1. Detailed accounts is in Statement 17 & 21. For details on amortization arrangements, service of debt etc. explanatory notes to this statement at page 26 to 27 may be seen.

# Opening Balance decreased by ₹ 753.62 crore due to proforma correction on account of repayment of Back to Back Loan by Central Government. The detail prior period adjustment is at page 46

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### Explanatory Notes to Statement 6

**1. Amortisation arrangements-** Arrangements for amortisation of loans raised from the open market are made in accordance with the announcements made at the time of floating the loans. The following arrangements have been made for amortisation of loans raised from the open market.

1.1. Depreciation Fund-In the case of loans raised from open market up to 1968-69, a sum equal to 1.50 percent of the total nominal value of the loan is required to be paid out of revenue to a depreciation fund in each financial year. This fund is used for purchasing securities to facilitate repayment of the loans.

1.2 Sinking Fund-In respect of loans raised up to 1973-74 an annual contribution from revenue at such rates as the Government may decide from time to time is to be made to the Sinking Fund for amortisation of loans.

1.3 During the year 2024-25 an amount of ₹ 3,513.06 crore was transferred to Sinking Fund for redemption of open market loans maturing from the year 2024-25.

1.4 No contribution to the Depreciation Fund is being made from 1974-75 as per Government decision to arrange for repayment of loans from that year by raising of new loans.

1.5 The balances in these Funds, so far as they relate to market loans at the commencement and end of 2024-25 are given below:-

Funds	Balance on 1 April 2024	Addition during the year	Withdrawal during the year	Balance on 31 March 2025
	<b>(₹ in crore)</b>			
Sinking Fund	5,910.06	3,513.06	1,900.00	7,523.12
<b>Total</b>	<b>5,910.06</b>	<b>3,513.06</b>	<b>1,900.00</b>	<b>7,523.12</b>

Against the total accumulation in the Funds, ₹ 7,515.89 crore was invested the Government of India Securities.

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## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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### Explanatory Notes to Statement 6 - Contd.

1.6 Government has not considered it necessary to make any arrangement for amortisation of the remaining Central Loans of ₹ 22,152.08 crore received from the Government of India which are repayable in instalments. Provisions of the amount required for their repayment is made in the Budget from year to year.

**2. Loans from Small Saving Fund** - Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. From 01.04.2016, all States/UTs (with Legislature) excepting Arunachal Pradesh, Kerala, Madhya Pradesh and Delhi are excluded from NSSF Investments. Accordingly, no further loans from NSSF were received during 2024-25 and ₹ 754.96 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 3,424.80 crore which was 2.29 *per cent* of the total Public Debt of the State Government as on 31 March 2025.

**3. Loans from the Government of India, Market Loans etc.** -During 2024-25 the State Government received loans amounting to ₹ 7,802.54 crore on account of Other loans for State/Union Territory with Legislature Schemes. The details of the loan taken by the State Government from the Government of India are given in Annexure to Statement No.17.

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## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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### Explanatory Notes to Statement 6 - Contd.

**4. Market loans bearing interest**-This covers long-terms loans raised from the open market. During 2024-25, 23 (twenty three) new loans amounting to ₹19,000.00 crore were raised as per details below:

Year of Maturity	Open Market Loan Amount (₹ In crore)	Rate of Interest of Loans
2030	500	7.02
2031	250	7.05
2034	1000, 1000, 1000, 500, 900, 900, 750	7.50, 7.54, 7.37, 7.13, 7.19, 7.12, 7.13
2035	500, 900, 900	7.15, 7.15, 7.34
2039	1000, 1000, 1000, 750	7.35, 7.30, 7.26, 7.13
2040	900, 900	7.16, 7.20
2044	1000	7.25
2045	500, 950, 900, 1000	7.11, 7.20, 7.24, 7.10

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### Explanatory Notes to Statement 6 - Concl'd.

#### 5. Service of Debts

Interest on debt and other obligations :- The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2023-2024 and 2024-25 were as shown below:-

	2024-25	2023-24	Net increase (+) or decrease (-) during the year
<b>(i) Gross Debt and Other obligations outstanding at the end of the year</b>	<b>(₹ in crore)</b>		
(a) Public Debt and Small Savings, Provident Fund <i>etc.</i>	1,63,777.83	1,41,520.31	(+22,257.52
(b) Other Obligations	8,372.29	5,982.27	(+2,390.02
<b>Total (i)</b>	<b>1,72,150.12</b>	<b>1,47,502.58</b>	<b>(+24,647.54</b>
<b>(ii) Interest paid by the Government</b>			
(a) Public Debt and Small Savings, Provident Fund	9,467.75	8,139.17	(+1,328.58
<b>Total (ii)</b>	<b>9,467.75</b>	<b>8,139.17</b>	<b>(+1,328.58</b>
<b>(iii) Deduct</b>			
(a) Interest received on loans and advances given by the Government	197.58	815.23	(-)616.42
(b) Interest realised on investment of cash balance	17.72	12.88	(+4.84
<b>Total (iii)</b>	<b>215.30</b>	<b>828.11</b>	<b>(-)611.58</b>
<b>Total (ii) - (iii)</b>	<b>9,251.70</b>	<b>7,311.06</b>	<b>(+)1940.16</b>
<b>(iv) Net interest charges</b>			
(v) <i>Percentage of gross interest (item (ii)) to total revenue receipts</i>	9.77	8.89	(+0.84
(vi) <i>Percentage of net interest (item (iii)) to total revenue receipts</i>	9.55	7.98	(+1.53

There was in addition, certain other receipts and adjustments totaling ₹ 1.23 crores such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹ 9,249.99 crore which works out to 9.51 *per cent* of the revenue. The Government also received ₹ 15 crores during the year as dividend on investments in various undertakings.

#### 6. Appropriation for reduction or avoidance of Debt.

(i) Contribution to Sinking Funds	3,000.00	2,250.00	(+750.00
(ii) Other Appropriation	---	---	---
<b>Total</b>	<b>3,000.00</b>	<b>2,250.00</b>	<b>(+)750.00</b>

No law under Article 293 (1) of the Constitution has been passed by the State Legislature laying down the limit within which the Government may borrow on the security of the Consolidated Fund of the state.

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**7-STATEMENT OF LOAN AND ADVANCES GIVEN BY THE GOVERNMENT**


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*Section 1: Summary of Loans and Advances Loatee Group wise*

(₹ in crore)

Loatee Group	Balance on 1 <sup>st</sup> April 2024	Disbursement during the year 2024-2025	Repayments during the year 2024-2025	Write off of irrecoverable loans and advances	Balance on 31 <sup>st</sup> March 2025 (2+3)-(4+5)	Net increase (+)/Decrease (-)during the year (6-2)	Interest Payments in arrears
1	2	3	4	5	6	7	8
Government Companies	2782.49(a)	1.00	876.45	...	1,907.04	(-)875.45	...
Statutory Corporation	39.33	2.00	...	...	41.33	(+)2.00	...
Local Bodies	328.49	1.46	...	...	329.95	(+)1.46	...
Autonomous Bodies	51.43	...	...	...	51.43	...	...
Co-Operative Institutions	51.50	...	...	...	51.50	...	...
Non-Government Private Institutions	15.88	...	...	...	15.88	...	...
Government Servant	76.43	0.11	2.85	...	73.70	(-)2.73	...
<b>Total</b>	<b>3,345.55</b>	<b>4.57</b>	<b>879.30</b>	<b>...</b>	<b>2,470.83</b>	<b>(-)874.72</b>	<b>...</b>

(a) Opening balance differs from previous year's Closing balance due to Prior Period adjustment, as disclosed in Annexure to Statement 13

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**7-STATEMENT OF LOAN AND ADVANCES GIVEN BY THE GOVERNMENT**


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*Section 2: Summary of Loans and Advances Sector wise*

(₹ in crore)

Sector	Balance on 1 <sup>st</sup> April 2024	Disbursement during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 <sup>st</sup> March 2025(2+3)-(4+5)	Net Increase (+)/Decrease(-) during the year(6-2)	Interest Payments in arrears
1	2	3	4	5	6	7	8
General services	...	...	...	...	...	...	...
Social services	377.26	1.46	...	...	378.72	1.46	...
Economic Services	2890.33(a)	3.00	876.45	...	2,016.88	(-)873.45	...
Government Servant	76.43	0.11	2.85	...	73.70	(-)2.73	...
Miscellaneous Loans	1.53	...	...	...	1.53	...	...
<b>Total</b>	<b>3,345.55</b>	<b>4.57</b>	<b>879.30</b>	...	<b>2,470.83</b>	<b>(-)874.72</b>	...

(a) Opening balance differs from previous year's Closing balance due to Prior Period adjustment, as disclosed in Annexure to Statement 13

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**7-STATEMENT OF LOAN AND ADVANCES GIVEN BY THE GOVERNMENT**


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*Section 3: Summary of repayment in arrears group wise***( ₹ in crore)**

<b>Loanee Group</b>	<b>Amount of arrears as on 31st March 2025</b>			<b>Earliest period to which arrears relate</b>	<b>Total loans outstanding against the entity on 31st March 2025</b>
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
Government Companies	1,907.04	...	1,907.04	...	1,907.04
Statutory Corporations	41.33	...	41.33	...	41.33
Co-operative Institutions (Societies/Bank)	51.50	...	51.50	...	51.50
Local Bodies	329.95	...	329.95	...	329.95
Autonomous Bodies	51.43	...	51.43	...	51.43
<b>Total</b>	<b>2,381.25</b>	<b>...</b>	<b>2,381.25</b>	<b>...</b>	<b>2,381.25</b>

## 8 - STATEMENT OF INVESTMENTS OF THE GOVERNMENT

### COMPARATIVE SUMMARY OF GOVERNMENT INVESTMENT IN THE SHARE CAPITAL AND DEBENTURE OF DIFFERENT CONCERNS FOR 2023-24 AND 2024-25

(₹ in crore)

Name of the concern	2024 - 25			2023 - 24		
	Number of concerns	Investment at the end of the year	Dividend/Interest received during the year	Number of concerns	Investment at the end of the year	Dividend/Interest received during the year
1 Statutory Corporations	4	8,090.10		4	6,668.01	
2 Banks*	4	100.01		3	98.19	
3 Government Companies	27	2,813.85		27	2,690.45	
4 Joint Stock Companies	18	2,258.34		17	1,852.62	
5 Co-operatives	20	165.09		20	165.09#	
<b>Total</b>	<b>73</b>	<b>13,427.39</b>	<b>15.00 (a)</b>	<b>71</b>	<b>11,474.36#</b>	<b>185.10 (a)</b>

\* It includes Regional Rural Bank, Urban and Industrial Co-operative Bank, Assam Gramin Vikash Bank and Assam Co-operative Apex Bank Limited (ACAB) at Sl No. 68,69, 71 and 73 of Statement 19 at page 511.

# Last year's balance updated to reflect the correct figure.

(a) The detailed breakup of the dividend credited to Government Account has not been intimated, as such could not be shown against any particular group of investment.

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**9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT\***


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Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on 31 March 2025 in various sectors are shown below:

**Sector-wise disclosure for Guarantees:**

(₹ in crore)

Sector **	Maximum amount guaranteed as on 31 March 2025	Outstanding at the beginning of 2024 (01-04-2024)		Additions during the year		Deletions (other than invoked during the year)	Invoked during the year		Outstanding at the end of 2025 (31-03-25)		Guarantee Commission or fee		Other material details
		Principal	Interest	Principal	Interest		Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Co-Operative	20.00	2.14	4.15	---	---	---	---	---	2.14	4.15	---	---	---
Any Other <sup>#</sup>	10,004.00	2,208.39	26.61	542.11	2.72	96.04	---	---	2,654.46	29.33	---	---	---
<b>Grand Total</b>	<b>10,024.00</b>	<b>2,210.53</b>	<b>30.76</b>	<b>542.11</b>	<b>2.72</b>	<b>96.04</b>	---	---	<b>2,656.60</b>	<b>33.48</b>	---	---	---

\* This disclosure statement is prepared based on information/data furnished by the State Government.

\*\* Number of guarantees issued and details of increase in amount of Interest were not furnished by the State Government.

# It includes Assam Infrastructure Financing Authority, Assam Plains Tribes Development Corporation Ltd.

**10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-aid paid in cash**

(₹ in crore)

Name/Category of the Grantee		Total funds released as Grants-in-aid			Funds allocated for creation of Capital Assets out of total funds released shown in Col. No. 2 & 3				
		2024-2025			2023-2024	2024-2025			2023-2024
		State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	[Total of State Fund Expenditure and Central Assistance (including CSS/CS)]	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	[Total of State Fund Expenditure and Central Assistance (including CSS/CS)]
1		2			3	4			5
<b>1</b>	<b>Panchayati Raj Institutions</b>	<b>219.75</b>	<b>61.39</b>	<b>281.14</b>	<b>326.94</b>	<b>22.50</b>	...	<b>22.50</b>	<b>28.28</b>
(i)	Zilla Parishads	...	...	...	3.97	...	...	...	0.77
(ii)	Panchayat Samities	7.53	...	7.53	9.29	...	...	...	...
(iii)	Gram Panchayats	52.97	5.86	58.83	91.12	...	...	...	...
(iv)	Others	159.25	55.53	214.78	222.56	22.50	...	22.50	27.51
<b>2</b>	<b>Urban Local Bodies</b>	<b>220.76</b>	<b>830.80</b>	<b>1,051.56</b>	<b>1,005.64</b>	<b>2.91</b>	<b>1.86</b>	<b>4.77</b>	<b>116.49</b>
(i)	Municipal Corporations	111.54	...	111.54	161.88	...	...	...	4.18
(ii)	Municipalities/Municipal Councils	70.76	743.21	813.97	718.66	2.91	1.86	4.77	101.71
(iii)	Others	38.46	87.59	126.05	125.10	...	...	...	10.60
<b>3</b>	<b>Public Sector Undertakings</b>	<b>103.47</b>	...	<b>103.47</b>	<b>376.25</b>	...	...	...	<b>3.01</b>
(i)	Government Companies	100.59	...	100.59	333.79	...	...	...	1.17
(ii)	Statutory Corporation	...	...	...	0.88	...	...	...	...
(iii)	Others	2.88	...	2.88	41.58	...	...	...	1.84
<b>4</b>	<b>Autonomous Bodies</b>	<b>2,638.61</b>	...	<b>2,368.61</b>	<b>2,069.42</b>	<b>2.76</b>	...	<b>2.76</b>	<b>108.56</b>
(i)	Co-operative Institutions	6.55	...	6.55	5.76	...	...	...	...
(ii)	Development Councils	1,916.92	...	1,916.92	1,316.55	...	...	...	88.34
(iii)	Universities	715.14	...	715.14	738.73	2.76	...	2.76	20.22
(iv)	Others	...	...	...	8.38	...	...	...	...
<b>5</b>	<b>Non-Government Organisation</b>	<b>345.67</b>	<b>338.31</b>	<b>683.98</b>	<b>448.44</b>	...	...	...	...
(i)	Others	345.67	338.31	683.98	448.44	...	...	...	...
<b>6</b>	<b>Non Government Educational Institution</b>	<b>285.22</b>	...	<b>285.22</b>	<b>304.27</b>	...	...	...	...
(i)	Others	285.22	...	285.22	304.27	...	...	...	...

**10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

**(i) Grants-in-aid paid in cash**

(₹ in crore)

Name/Category of the Grantee	Total funds released as Grants-in-aid				Funds allocated for creation of Capital Assets out of total funds released shown in Col. No. 2 & 3			
	2024-2025			2023-2024	2024-2025			2023-2024
	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	[Total of State Fund Expenditure and Central Assistance (including CSS/CS)]	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	[Total of State Fund Expenditure and Central Assistance (including CSS/CS)]
1	2			3	4			5
7 Other	12,766.81	15,060.66	27,827.47	34,330.02	465.77	4,828.28	5,294.05	10,770.28
(i) *Others	12,766.81	15,060.66	27,827.47	34,330.02	465.77	4,828.28	5,294.05	10,770.28
	16,580.29	16,291.15	32,871.45#	38,860.98	493.94	4,830.14	5,324.08	11,026.62

\*The grantee institution not falling under the six groups mentioned in the Statement, have been grouped under "Others", details of which are in Appendix - III.

#Out of ₹32,871.45 crore of Grants-in-Aid, ₹32,840.49 is booked under Revenue Section and ₹30.96 crore is booked under Capital Section.

**10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**  
**(ii) Grants-in-Aid given in kind**

Grantee Institutions	Total Value	
	2024-25	2023-24
<b>1. Panchayati Raj Institutions</b>		
(i) Gram Panchayats		
(ii) Zilla Parishads		
(iii) Panchayat Samities		
<b>2. Urban Local Bodies</b>		
(i) Municipal Corporations		
(ii) Municipalities/Municipal Councils	NA	
(iii) Others		
<b>3. Public Sector Undertakings</b>		
(i) Government Companies		
(ii) Statutory Corporation		
(iii) Others		
<b>4. Autonomous Bodies</b>		
(i) Co-operative Institutions		
(ii) Development Councils		
(iii) Universities		
(iv) Others		
<b>5. Non-Government Organisation</b>		
<b>6. Non Government Educational Institution</b>		
<b>7. Others</b>		
<b>Total</b>	NA	

\*Information not furnished by the State Government.

## 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	2024 -2025			2023 -2024		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue account)	12,607.40	87,300.56	99,907.96	10,523.45	83,639.45	94,162.90
Expenditure Heads (Capital account)	5.39	26,398.81	26,404.20	3.34	21,440.89	21,444.23
Disbursement under Public Debt, Loans and Advances, Inter State Settlement Account and Transfer to Contingency Fund (A)	17,012.95	4.57	17,017.52	20,645.07	64.5	20,709.57
<b>Total -</b>	<b>29,625.74</b>	<b>1,13,703.94</b>	<b>1,43,329.68</b>	<b>31,171.86</b>	<b>1,05,144.84</b>	<b>1,36,316.70</b>
<b>(A) The Figures have been arrived at as follows :-</b>						
<b>E. PUBLIC DEBT</b>						
Internal Debt of the State Government	16,944.81	---	16,944.81	20,479.51	---	20,479.51
Loans and Advances from the Central Government	68.14	---	68.14	165.56	---	165.56
<b>F. LOANS AND ADVANCES*</b>						
Loans For Social Service	---	1.46	1.46	---	1.71	1.71
Loans For Economic Services	---	3.00	3.00	---	61.84	61.84
Loans To Government Servants etc.	---	0.11	0.11	---	0.95	0.95
<b>G. INTER-STATE SETTLEMENT</b>						
Inter State Settlement	---	---	---	---	---	---
<b>Total -</b>	<b>17,012.95</b>	<b>4.57</b>	<b>17,017.52</b>	<b>20,645.07</b>	<b>64.5</b>	<b>20,709.57</b>

\*A more detailed account is given in Statement No. 18 at page No. 484

**11. STATEMENT OF VOTED AND CHARGED EXPENDITURE**

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2023 -2024 and 2024 -2025 was as under:-

<b>Year</b>	<b>Percentage of total expenditure</b>	
	<b>Charged</b>	<b>Voted</b>
2023-24	22.87	77.13
2024-25	20.70	79.30

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN REVENUE ACCOUNT**

Heads	On 1 April 2024	During the Year	On 31 March 2025
			(₹ in crore)
<b>Capital and Other Expenditure</b>			
<b>Capital Expenditure</b>			
Public Works	6,025.42	2,828.10	8,853.52
Other General Services	2,824.96	954.77	3,779.73
Education, Sports, Art and Culture	3,124.89	1,457.22	4,582.11
Health and Family Welfare	4,200.27	999.82	5,200.09
Water Supply, Sanitation, Housing and Urban Development	16,549.03	2,494.72	19,043.75
Information and Broadcasting	0.18	...	0.18
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	353.75	682.37	1,036.12
Social Welfare and Nutrition	262.22	679.83	942.05
Other Social Services	407.74	195.54	603.28
Agriculture and Allied Activities	2,151.69	546.96	2,698.65
Rural Development	0.19	...	0.19
Special Areas Programme	7,608.95	13.32	7,622.27
Irrigation and Flood Control	19,677.94	1,980.46	21,658.40
Energy	11,238.22*	3,490.21	14,728.43
Industry and Minerals	4,389.99	519.30	4,909.29
Transport	60,329.25	9,515.70	69,844.95
Communication	0.01	...	0.01
Science Technology and Environment	164.28	31.21	195.49
General Economic Services	1,675.62	14.67	1,690.29
<b>Total Capital expenditure</b>	<b>1,40,984.60*</b>	<b>26,404.20</b>	<b>1,67,388.80</b>

\*Progressive balance is decreased due to prior period adjustment

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN REVENUE ACCOUNT**

<b>Heads</b>	<b>On 1 April 2024</b>	<b>During the Year</b>	<b>On 31 March 2025</b>
			<b>(₹ in crore)</b>
<b>Capital and Other Expenditure - Contd.</b>			
<b>Loans and Advances</b>			
Education, Sports, Art and Culture	0.53	...	0.53
Health and Family Welfare	0.40	...	0.40
Water Supply, Sanitation, Housing and Urban Development	344.54	1.46	346.00
Welfare of Scheduled Castes, Scheduled tribes and other backward classes	12.04	...	12.04
Social Welfare and Nutrition	19.75	...	19.75
Agriculture and Allied activities	112.44	...	112.44
Rural Development	0.76	...	0.76
Special Areas Programme	0.07	...	0.07
Irrigation & Flood Control	12.07	...	12.07
Energy	2,593.24*	(-)876.31	1,716.93
Industry and Minerals	142.02	0.86	142.88
General Economic Services	29.72	2.00	31.72
Loans to Government Servants etc.	76.43	(-)2.73	73.70
Loans for Miscellaneous purposes etc.	1.53	...	1.53
<b>Total Loans and Advances</b>	<b>3,345.54</b>	<b>(-)874.72</b>	<b>2,470.82</b>
<b>Appropriation to Contingency Fund</b>	...	...	...
<b>Total Capital &amp; other expenditure</b>	<b>1,44,330.14*</b>	<b>25,529.48</b>	<b>1,69,859.62</b>
<b>Deduct</b>	...	...	...
<b>&gt; Contribution from Contingency Fund</b>			

\* Progressive balance is increased due to prior period adjustment

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN REVENUE ACCOUNT**

<b>Heads</b>	<b>On 1 April 2024</b>	<b>During the Year</b>	<b>On 31 March 2025</b>
			<b>(₹ in crore)</b>
<b>Capital and Other Expenditure - Contd.</b>			
> <b>Contribution from Miscellaneous Capital Receipts</b>	...	...	...
> <b>Contribution from development funds, reserve funds etc.</b>	4.47	...	4.47
<b>Net-Capital and Other Expenditure</b>	<b>1,44,325.67*</b>	<b>25,529.48</b>	<b>1,69,855.15</b>
<b>Principal Sources Of Funds</b>			
Add - Adjustment on account of retirement /disinvestment		...	
Debt-			
Internal Debt of the State Government	1,11,972.65	15,745.36	1,27,718.01
Loans and Advances from the Central Government	14,417.68*	7,734.40	22,152.08
Small Savings, Provident Funds, etc.	14,376.35	(-)468.61	13,907.74
<b>Total- Debt</b>	<b>1,40,766.68*</b>	<b>23,011.15</b>	<b>1,63,777.83</b>
<b>Other Receipts</b>			
Contingency Fund	2,000.00	...	2,000.00
J. Reserve Fund	7,453.60	2,657.10	10,110.70
Deposits and Advances	676.56	1,352.41	2,028.97
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)768.63	136.09	(-)632.54
Remittances	(-)880.24	(-)35.44	(-)915.68
<b>Total Other Receipts</b>	<b>8,481.29</b>	<b>4,110.16</b>	<b>12,591.45</b>
<b>Total Debt &amp; Other Receipts</b>	<b>1,49,247.97*</b>	<b>27,121.31</b>	<b>1,76,369.28</b>
(i) Deduct- Cash Balance	(-)223.00	(-)53.95	(-)276.95

\*Progressive balance is decreased due to prior period adjustment

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN REVENUE ACCOUNT**

Heads	On 1 April 2024	During the Year	On 31 March 2025
			(₹ in crore)
<b>Capital and Other Expenditure - Concltd.</b>			
(ii) Deduct- Investments	10,097.80	545.73	10,643.53
Add-Amount closed to Government Accounting during 2024-25		(-)1900.00	
<b>Net-Provision of Funds</b>	<b>1,39,373.17</b>	<b>28,529.53</b>	<b>1,66,002.70</b>
<b>Deduct : Revenue Deficit</b>		<b>(-)3,000.05</b>	
<b>Total</b>		<b>25,529.48</b>	
<b>Progressive Net Capital and other Expenditure</b>		1,69,855.15	
<b>Progressive Principal Sources of Funds</b>		1,66,002.70	
<b>Difference</b>		<b>3,852.45#</b>	

The cumulative shortfall between the Net Capital and Other Expenditure (₹ 1,69,855.15 crore) and the Net Provision of Funds (₹ 1,66,002.70 crore) was met out of cumulative Revenue Surplus and amount closed to Government Accounts  
#Since the breakup of progressive difference between "Net capital and Other Expenditure" and "Principal Sources of Funds" was historically not maintained, the same is attributed to Progressive Revenue Surplus/Deficit and amount closed to Government Account.

### 13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

#### A. The following is a summary of balances as on 31 March 2025:-

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
		<b>Consolidated Fund</b>	
1,63,531.87*	A to D and G, H and part of L (MH 8680 only)	Government Account	
	E.....	Public Debt	1,49,870.10
2,470.82	F.....	Loans and Advances	
		<b>Contingency Fund</b>	2,000.00
		<b>Public Account</b>	
	I	Small Savings, Provident Funds, etc.	13,907.73
	J	<b>Reserve Funds</b>	
		(i) Reserve Funds Bearing Interest	2,488.06
		(ii) Reserve Funds not bearing interest- Gross Balance	7,622.64
7,608.18		Investments	
	K.....	<b>Deposits and Advances</b>	
		(i) Deposits bearing interest	231.84
		(ii) Deposits not bearing interest	5,637.94
3,840.82		(iii) Advances	
	L.....	<b>Suspense and Miscellaneous</b>	
3,035.36		Investments	
632.53		Other Items (Net)	
915.68	M.....	<b>Remittances</b>	
(-276.95)	N.....	<b>Cash Balance(Closing)</b>	
<b>1,81,758.31</b>		<b>TOTAL</b>	<b>1,81,758.31</b>

\*Debit balance is decreased due to adjustment of back to back loan through proforma adjustment

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**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

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(a) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding Deposits with Reserve Bank included in the Cash Balance. The discrepancy is under reconciliation. See also Foot note (d) of Annexure to Statement No. 2 at page 8.

B. Government Account: Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called Government Account. The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

*It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.*

### 13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

The net amount at the debit of Government Account at the end of the year has been arrived at as

(₹ In crore)

Debit	Details	Credit
1,36,781.24*	A -Amount at the debit of Government Account on 1 April 2024	
	B -Receipt Heads(Revenue Account)	96,907.91
	C -Receipt Heads(Capital Account)	---
99,907.96	D -Expenditure Heads(Revenue Account)	
26,404.20	E -Expenditure Heads(Capital Account)	
---	F -Suspense and Miscellaneous(Miscellaneous Government Accounts)	1,900.00
	G -Amount at the debit of Government Account on 31st March 2025	1,63,531.87
	Adjustment due to Proforma correction of Back to back loan	753.62*
	H -Transfer to Contingency Fund	---
<b>2,63,093.40</b>	<b>TOTAL</b>	<b>2,63,093.40</b>

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement No. 18 & 21) and that shown in separate Registers or other record maintained in the Account office/Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

(iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Annexure 'A' of Appendix-VII.

(iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Annexure 'B' of Appendix-VII.

\* Credit balance increased due to proforma correction of back to back loan and Debit balance decreased due to prior period adjustment of ₹.842.85 crore as per State Government decision.

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**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**


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**Annexure to Statement 13 relating to Prior period adjustment in terms of Finance Department notification dated 2<sup>nd</sup> March 2023.**

**Annexure 1**  
**Summary of Balances (Government Accounts)**

(₹ in thousands)

Debit	Details	Credit
1,37,62,40,909.66	A. Opening Balance	
(-)84,28,484.89	B. Net effect of Prior period Adjustments	
	C. Receipt Heads (Revenue Account)	96,90,79,115.15
	D. Receipt Heads (Capital Account)	
99,90,79,593.77	E. Expenditure Heads (Revenue Account)	
26,40,42,011.75	F. Expenditure Heads (Capital Account)	
	G. Inter-State Settlement	
	H. Miscellaneous (Net)	1,89,99,987.89
	I. Transfer to Contingency Fund	
	Adjustment due to proforma correction of Back to Back Loan	75,36,200.00
	J. Closing Balance	1,63,53,18,727.25
<b>2,63,09,34,030.29</b>	<b>GRAND TOTAL</b>	<b>2,63,09,34,030.29</b>

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**
**Annexure 2  
Details of Prior Period Adjustments**

(₹ in thousands)

Sr. No	Type of Corrections	Heads of Accounts (Major and Minor Head)	Carry forward Opening Balance as on 01.04.2024		Year-wise prior corrections			Opening Balance as on 01.04.2024 after correction		Remarks if any	
					Year of prior period	Amount of Correction					Reason of Correction
(1)	(2)	(3)	(4)		(5)	(6)		(7)	(8)	(9)	
1	Grants to Loan	6801-00-800 (Loans for Power Project, Other Loans)	1,74,17,266.00	(Dr)	2023-24	84,28,484.89	(Dr)	Govt. decision	2,58,45,750.89	(Dr)	
2	Proforma correction	6004-09-101 (Back to Back Loans to State in lieu of GST Compensation Shortfall)	2,76,78,700.00	(Cr)	2023-24	75,36,200.00	(Cr)	Repayment of back-to back loan in lieu of GST Compensation paid by the Central Government from GST Compensation Fund in the Public Account of India during 2023-24	2,01,42,500.00	(Cr)	Since, B2B loan was not repayable by the State Government to the Central Government. Its impact has been reflected in the calculation of Govt. Accounts as on 31st March 2025 in Statement 13.

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**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**


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**Annexure- 3**
**Adjustment in Prior Period involving all Heads Closed to Balance vis-à-vis Heads Closed to Government Accounts**

(₹ in thousands)

Sr. No.	Major/Minor Head (Capital Expenditure Heads)	Description of Accounting Head	Expenditure as on 31.3.2025 before adjustments	Year-wise prior corrections			Expenditure incurred till end of the FY 2024-25 after adjustments	Remarks if any	
				Year/s of prior period, if available	Amount of Correction				Reason of Correction
					Dr.	Cr.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	4801-01-800	Capital Outlay on Power Projects	4,88,96,692.00	2023-24	-	84,28,484.89	Government as well as PSUs decisions	4,04,68,207.11	

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**Notes to Finance Accounts for the year 2024-25**

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**1 Summary of Significant Accounting Policies:****(i) Reporting Entity:**

These accounts present the transactions of the Government of Assam. The accounts of receipts and disbursement of the Government of Assam have been compiled based on the initial accounts rendered by 01 Cyber Treasury, 34 District Treasuries, 53 Sub-Treasuries, 70 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year. The Works and Forest divisions ceased being Account Rendering Units with effect from 01 December 2023 following the rollout of Works and Forest module within the FinAssam (State IFMIS) as per Government of Assam Notification No. ECF. 292641 dated 29-07-2023. The transactions of the divisions are henceforth included in the accounts rendered by the Treasuries.

**(ii) Reporting Period:**

The reporting period of these accounts is 01 April 2024 to 31 March 2025.

**(iii) Reporting Currency:**

The accounts of the Government of Assam are reported in Indian Rupees (₹).

**(iv) Form of Accounts:**

Under Article 150 of the Constitution of India, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified, which forms the chart of accounts.

**(v) Basis of Budget and Financial Reporting:**

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

***Budget and Accounts:***

Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represents actual disbursements in comparison to the grants / appropriations. The Appropriation Accounts are presented on a gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

***Cash basis:***

The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on a net basis, net of recoveries, deductions and refunds.

***Book Adjustments:***

Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the account rendering units, e.g., treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at the Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road Infrastructure Fund, Sinking Fund, *etc.*) crediting Reserve Funds/Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

***Classification between Capital and Revenue Expenditure:***

Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

***Physical and Financial Assets and Liabilities:***

Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*) as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortised. Losses in Physical Assets at the end of their life are also not expensed or recognised.

***Grants-in-aid:***

In compliance with IGAS 2 – Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is disclosed as available from the State Government.

***Loans and Advances:***

In compliance with IGAS 3 - Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2025 is as provided by the State Government.

**Prior Period Adjustments:** In compliance with IGAS 4 – Prior Period Adjustment, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

***Retirement benefits:***

Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

**(vi) Rounding off:**

The statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statement, is due to rounding-off of the figures.

**(vii) Cash Balance:**

Cash balance as reported in the accounts is the balance of the State at the end of the 31 March of a year as recorded in the Account of the State Government-with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

**(viii) Disclosure of Contingent & Committed liabilities:**

IGAS 1: ‘**Guarantees given by the Governments**’, Sector and class wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts. The State Government also did not furnish its future commitments for reflecting the same in Appendix XII of the Finance Accounts.

**(ix) Pass-through transactions:**

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These may include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to designated fund manager, *etc.*

**2. Compliance with the Accounting Framework:**

**(i) Non-freezing of accounts by treasuries after closing monthly accounts:**

Non-freezing of accounts by treasuries after closing monthly accounts may give scope for data manipulation after submission of monthly accounts to AG office and may lead to mismatch of figures/data between AG office and State Government. In Assam, there exists provision for freezing of monthly accounts in the FinAssam (Integrated Financial Management Information System) after closure of monthly accounts and sending them to the Office of Accountant General (Accounts & Entitlement).

**(ii) Operation of unauthorised heads:**

Government of Assam neither made any budgetary provision nor incurred any expenditure under unauthorised head of account during 2024-25.

**(iii) Opening of New Sub Heads/Detailed Heads of Accounts without advice:**

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-2025, the State Government of Assam did not open any new Sub Heads/Detailed Heads of Accounts without obtaining advice of the Accountant General (A&E) of Assam.

**(iv) Discrepancy in depiction of budget provisions and wrong classification:**

During 2024-25, the State Government made budgetary provision of ₹ 150.00 crore for Equity Infusion into Public Sector Enterprises/Public Sector Undertakings under the head of account 4885 Capital Outlay on Industries and Minerals- 01- Investment in Industrial

Financial Institutions – 190 Investment in Public Sector and Other Undertakings– 0000 Equity Infusion of Government of Assam into PSE/PSU in Grant No. 58. The Budget provision under this minor head should have been made against a specific Public Sector or Other Undertaking in the sub-head level as pointed out by the Accountant General (A&E). Subsequently, an amount of ₹ 123.40 crore was booked under the above classification and on scrutiny of the voucher details it was observed that the entire amount was invested in Assam Tea Corporation Ltd. Accordingly, the Accountant General (A&E) has considered the correct classification as 4885 Capital Outlay on Industries and Minerals- 01- Investment in Industrial Financial Institutions – 190 Investment in Public Sector and Other Undertakings–5108 – Assam Tea Corporation Ltd. and the State Government has been requested for taking necessary corrective action.

### **3. Consolidated Fund:**

#### **(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹15,533.82 crore compared to ₹ 14,653.64 crore in 2023-24, registering an increase of ₹ 880.18 crore (6 *per cent*). During the year 2024-25, no amount was received as Advance Apportionment of IGST. In addition, the State received ₹11,756.55 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST (SGST and State's share under CGST) were ₹ 27,290.37 crore. The State Government did not receive any non-debt compensation as Revenue receipt on account of loss of revenue arising out of implementation of Goods and Services Tax during 2024-25.

*The relevant figures are available in Statement No. 14 of the Finance Accounts.*

#### **(ii) Misclassification between Revenue and Capital Expenditure:**

During the year 2024-25 Government of Assam incorrectly budgeted and/or booked expenditure of ₹ 93.37 crore (₹ 30.96 crore GIA, ₹ 0.15 crore Maintenance, ₹ 40.02 crore Office Expenses and ₹22.24 crore Minor Works) under Capital Section instead of Revenue Section and ₹ 2.57 crore of Major Works under Revenue Section instead of Capital Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Capital expenditure of the State is given under para-6. This has resulted in a net understatement of Revenue Expenditure by ₹ 90.80 crore.

*This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.*

**(iii) Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State:**

All Controlling Officers are required (Finance Dept. letter No. BW1/2003/PT/149 dated 20/01/2007 to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Assam. During the year 2024-25, revenue receipts amounting to ₹90,596.43 crore (93.49 *per cent* of total revenue receipts of ₹96,907.91 crore) and revenue expenditure amounting to ₹ 70,939.12 crore (71 *per cent* of total revenue expenditure of ₹ 99,907.96 crore) and capital expenditure amounting to ₹ 22,094.73 crore (83.68 *per cent* of total capital expenditure of ₹ 26,404.20 crore) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹1.46 crore (31.94 *per cent* of total loans and advances of ₹4.57 crore given by the State Government) was reconciled.

In comparison, during the last year 2023-24, total receipts amounting to ₹84,784.15 crore (92.59 *per cent* of total receipts of ₹ 91,534.49 crore) and revenue expenditure amounting to ₹ 70,675.58 crore (75.06 *per cent* of total revenue expenditure of ₹ 94,162.90 crore) and capital expenditure amounting to ₹ 13,678.02 crore (63.78 *per cent* of total capital expenditure of ₹ 21,444.23 crore) were reconciled by the State Government. During the last year, Loans and Advances given by the State Government amounting to ₹64.50 crore (100 *per cent* of total loans and advances given by the State Government) was reconciled.

**(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:**

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2024-25, ₹ 15,195.10 crore under 70 Major Heads of accounts, constituting 12 *per cent* of the Revenue and Capital expenditure (₹1,26,312.16\* crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2023-24, ₹ 13,317.12 crore under 72 Major Heads of accounts, constituting 11.52 *per cent* of the total Revenue and Capital expenditure (₹1,15,607.13 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹ 910.36 crore under 47 Major Heads of Account, constituting 0.9 *per cent* of the total Revenue Receipts (₹96,907.91 crore) was classified under 800-Other Receipts in the accounts.

During the previous year, ₹ 1,199.61 crore under 43 Major Heads of accounts, constituting 1.31 *per cent* of the total Revenue Receipts (₹ 91,534.49 crore) was classified under the Minor Head 800-Other Receipts in the accounts.

\*Excludes Expenditure pertaining to Loans & Advances and Repayment of Debt.

*This has reference to Statements 14, 15 and 16 of the Finance Accounts.*

**(v) Transfer of funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts:**

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During the year 2024-25, no amount was transferred to the PD Accounts from the Consolidated Fund of the State.

As per Rule 325 of Assam Treasury Rules 2017, PD accounts, created by debiting and transferring funds from the Service Heads of the Consolidated Fund of the State, should be closed at the end of the financial year by writing back of the unspent balance /minus debit of the balance to the relevant Service Heads in the Consolidated Fund.

In terms of Rule 324 and 333 of Assam Treasury Rules 2017, none of the 3 (three) Administrators of Personal Deposit Account had reconciled and verified their balances with the treasury figures and annual verification certificates were not furnished by them to the Accountant General (A&E) Office during 2024-25. Details of the PD accounts as on 31 March 2025 are given below:

*(₹ in crore)*

Opening Balance as on April 1, 2024		Addition during the year 2024-25		Withdrawal during the year 2024-25		Closing Balance as on 31 March 2025	
Number of Administrators/ Accounts	Amount						
04	0.07	Nil	Nil	01	0.01	03	0.06

In last three years, 3 PD accounts having balance of ₹ 0.06 crore remained in-operative as on 31 March 2025. 01 PD accounts was closed during the year. The State Government has been requested to close the inoperative PD accounts.

*The relevant figures are available in Statement No. 21 of the Finance Accounts.*

**(vi) Unadjusted Abstract Contingent (AC) Bills:**

Financial Rule (79(f) of Assam Treasury Rules, 2017) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills. In terms of the Para 21 of the Assam Contingency Manuals and Para 12.6 of Assam Budget Manual, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within 25<sup>th</sup> of the following month to which they relate.

1372 AC bills, amounting to ₹ 828.54 crore drawn up to February 2025 were due for DCC bills up to March 25 (as per Rule 21 of Assam Contingency Manuals and Para 12.6 of Assam Budget Manual).

Out of 62 AC bills amounting to ₹ 92.09 crore drawn during the year 2024-25, 6 AC bills amounting to ₹ 11.96 (12.99 *per cent*) were drawn in March 2025. DCC bills in respect of a total of 156 AC bills amounting to ₹ 86.89 crore were received during the year. DCC Bills in respect of a total of 1222 AC bills amounting to ₹ 753.61 crore as on 31 March 2025 were not received. Details of unadjusted AC bills due for adjustment are given below: -

<b>Year</b>	<b>Number of unadjusted AC Bills / e-Advance / Temporary Advance</b>	<b>Amount (₹ in crore)</b>
Up to 2023-24	1180	665.38
2024-25	42*	88.23
<b>Total</b>	<b>1222</b>	<b>753.61</b>

\* Out of 42 AC Bills, 6 AC bills amounting to ₹ 11.96 crore (12.99 *per cent*) were drawn in March 2025.

**(vii) Utilisation Certificates (UCs) for Grants-in-Aid not received:**

In terms of Rule 517 (Appendix 16) of the Assam Financial Rules 1939 and Rule 256 of Assam Treasury Rule 2017, Utilisation Certificates (UCs) in respect of conditional Grants-in-Aid and / or as required by the sanction received by the grantee should be furnished by the grantee to the authority that sanctioned it within 1(one) year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2024-25, ₹ 23,240.56 crore pertaining to 6929 outstanding UCs were due for the period up to 31<sup>st</sup> March 2025. Of these, ₹ 2,504.47 crore pertaining to 384 outstanding UCs were cleared. The position of outstanding UCs as on 31<sup>st</sup> March 2025 is given below:

<b>Year*</b>	<b>Number of UCs Outstanding</b>	<b>Amount (₹ in crore)</b>
Up to 2023-24	6000	16,571.78
2024-25	545	4,164.31
<b>Total</b>	<b>6545</b>	<b>20,736.09</b>
<b>Year*</b>	Number of UCs submitted before due date of submission	
<b>2024-25</b>	<b>22</b>	<b>579.82</b>

\* The year mentioned above relates to "Due Year" i.e. after one year of actual drawal.

Out of 564 UCs amounting to ₹ 7,254.12 crore due for submission during 2025-26, 22 UCs amounting to ₹ 579.82 crore were submitted during 2024-25.

*This has reference to the Statement 10 and Appendix III of the Finance Accounts.*

**(viii) Interest Adjustment:**

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2024-25 are given below:

(₹ in crore)

<b>Funds/Deposits</b>	<b>Opening Balance on 1 April, 2024</b>	<b>Basis for calculation of interest</b>	<b>Interest due</b>	<b>Interest paid</b>	<b>Interest short paid</b>
Defined Contribution Pension Scheme for Government Employees	<b>318.65</b>	Calculated @ 8 percent (interest rate payable on balances as notified by Assam Government vide OM dated 6 October 2009) on progressive balance.	<b>25.49</b>	<b>Nil</b>	<b>25.49</b>
State Compensatory Afforestation Deposit	<b>752.78</b>	Calculated @ 3.35 per cent (As per the circulars issued by the Ministry of Environment, Forest & Climate Change) on progressive balance.	<b>27.95</b>	<b>89.34</b>	<b>..*</b>
SDRF	<b>527.69</b>	Interest calculated @ 8.46 % (as per guidelines of SDRF i.e. 2 % above the average WMAs) on progressive balance.	<b>94.90</b>	<b>Nil</b>	<b>94.90</b>
		Penal interest for delay in transfer of Central share and State Share received on 31.03.2024 @ 6.75 % (Bank rate) for 90 days & 60 days respectively on progressive balance.	<b>6.17</b>	<b>Nil</b>	<b>6.17</b>
SDMF	<b>170.00</b>	Interest calculated @ 8.46 % (as per guidelines of SDMF i.e. 2 % above the average WMAs) on progressive balance.	<b>22.00</b>	<b>Nil</b>	<b>22.00</b>
		Penal interest for delay in transfer of Central share and State Share received on 31.03.2024 @ 6.75 % (Bank rate) for 90 days & 60 days respectively on progressive balance.	<b>5.06</b>	<b>Nil</b>	<b>5.06</b>
Other interest bearing deposits	<b>34.04</b>	Interest calculated taking rate applicable for the 14-Days treasury bill investment i.e., Reverse Repo Rate @ 3.35 per cent Minus One per cent i.e. 2.35 per cent for the year 2024-25.	<b>0.80</b>	<b>Nil</b>	<b>0.80</b>
<b>Total</b>			<b>182.37</b>	<b>89.34</b>	<b>154.42</b>

\*Year-wise bifurcation of ₹ 89.64 crore of interest paid by the Assam Govt. during 2024-25 on Outstanding Balance in SCAF is not available. As such, it not possible to ascertain the interest short paid in case of SCAF.

Non-payment of the interest amounting to ₹154.42 crore has resulted in understatement of Revenue Expenditure to that extent, which is reflected in para 6.

*This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.*

**(ix) Guarantees given by the Government:**

In terms of Assam Fiscal Responsibility and Budget Management Act 2005, the total outstanding Government Guarantees at any point of time shall not exceed 50 *per cent* of the State's own tax and non-tax revenue of the second preceding year or 05 *per cent* of GSDP of previous year at current prices, whichever is lower. During the year 2024-25, amount guaranteed by the State Government was ₹544.83 crore. The outstanding guarantees of ₹ 2,690.09 crore (Principal ₹ 2,656.60 crore + Interest ₹ 33.49 crore) as on 31 March 2025, worked out to 8.89 *per cent* of the State's own tax and non-tax revenue of the second preceding year i.e., 2022-23 amounting to ₹ 30,263.33 crore and 0.71 *per cent* of the GSDP at current prices (₹3,31,003.97 crore) of 2023-24, which is within the limits prescribed.

The State Government did not prescribe any guarantee fee. Consequently, no guarantee fees were collected during the year.

*The relevant figures are available in Statements 9 and 20 of the Finance Accounts.*

**(x) Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards Ecology and Environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2024-25, the Government of Assam incurred ₹ 932.56 crore under Major Heads 2406 (₹ 916.13 crore), 3435 (₹ 1.00 crore), 3425 (₹ 0.45 crore) and 4406 (₹14.98 crore) against the budget allocation of ₹ 1,379.45 crore under Major Heads 2406 (₹1,326.25 crore), 3435 (₹ 3.75 crore), 3425 (₹0.45 crore) and 4406(₹ 49.00 crore). During the previous year 2023-24, the Government of Assam incurred ₹861.25 crore against the budget allocation of ₹ 1,143.08 crore under Major Heads 2406, 3425 and 4217.

*This has reference to Statements 15 and 16 of the Finance Accounts.*

**(xi) Expenditure relating to unforeseen/extraordinary events / disaster:**

During the year 2024-25, the Government of Assam incurred ₹ 625.78 crore (₹ 970.90 crore in previous year) on relief measures relating to unforeseen / extraordinary events (Calamity related expenditure such as floods, cyclone *etc.*) under Major Heads 2245.

During the year, the government of Assam received ₹ 745.02 crore (₹ 716.00 crore under SDRF & ₹ 29.02 crore under NDRF) from the Central Government for this purpose, being grants in aid/central assistance *etc.*, which have been accounted for under Major Head 1601.

*This has reference to Statements 2, 4, 5, 14, 15 and 16 of the Finance Accounts.*

**(xii) Writing off of Central Loans:**

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Assam, however, had not made any excess repayment of principal and interest till the end of 31 March 2025.

*This has reference to Statement 17 of the Finance Accounts.*

**(xiii) Loans given by the State Government:**

In respect of old loans amounting to ₹ 2,397.13 crore as on 31 March, 2025 involving 22 Departments (Excluding Major Head 7610-Loans to Govt. Servant), recoveries of Loans from 3 (three) Departments amounting to ₹ 0.14 crore and an amount of ₹33.47 crore as conversion of loans to equity from 1(one) department have been effected during the current year, but recoveries of principal in respect of most of other loans have not been effected since past several years.

The details of loans where terms and conditions of repayment of loans have not been settled and not provided by the State Government. Consequently, the receivables of the State Government on this account could not be estimated.

The Accountant General (A&E) annually communicates loan balances to the Loan Sanctioning Departments for verification and acceptance. Out of 22 departments, only 3(three) departments have availed loans during 2024-25 and 1 (one) department have reconciled the balances of 2024-25. Detailed information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix- VII of the Finance Accounts.

*This has reference to Statements 7 & 18 of the Finance Accounts.*

**(xiv) Committed Liabilities:**

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities, but they did not do so and the same could not be reflected in Appendix-XII of Finance Accounts, Vol-II.

**(xv) Expenditure on Centrally Sponsored Schemes (CSSs) and Central Sector Schemes (CSs):**

During the year, the total on-budget expenditure booked under Centrally Sponsored Schemes and Central Sector Schemes, as on 31 March 2025, is ₹ 20,821.48 crore (Revenue Expenditure ₹ 18,137.70 crore and Capital Expenditure ₹ 2,683.78 crore), which includes expenditure out of Central Assistance (₹ 18,867.33 crore) and State share (₹ 1,954.15 crore) for Centrally Sponsored Schemes and Central Sector Schemes.

*This has reference to Statements 15, 16 and Annexure to Statement 16 of the Finance Accounts.*

**(xvi) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:**

As per the PFMS portal, ₹ 5,882.12 crore was directly received by the implementing agencies including beneficiaries under DBT (NGOs, Statutory organisations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during the Financial year 2024-25. The direct transfer of fund to the implementing agencies has decreased by 46 per cent as compared to 2023-24 (from ₹10,960.63 crore in 2023-24 to ₹5,882.12 crore in 2024-25). Details are in Appendix-VI of the Finance Accounts.

**(xvii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:**

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or as Grants-in-Aid to the State entity.

The State Government did not disclose the off-budget liabilities in their budget documents/ Annual Financial Statements. However, the Government of Assam informed Ministry of

Finance, Government of India, of the Off-Budget borrowings/liabilities of ₹1,801.31 crore in addition to the liabilities that have been depicted in the accounts. The State Government raised the Off-Budget liabilities through its Society, Assam Infrastructure Finance Authority (AIFA), which took the loan from NABARD for various new and ongoing infrastructure/development projects in the State as per MoU with NABARD for Infrastructure Development Assistance (NIDA). AIFA is the nodal agency involved with NIDA borrowings and other infrastructure development in the State. The total amount, including the current year, raised by AIFA as on 31 March 2025 was ₹2,639.20 crore.

Government of Assam also constituted a Sinking Fund called 'AIFA Sinking Fund' vide Notification No.E.292493/08 dated 23-06-2023, for the purpose of redemption of AIFA's outstanding liabilities/borrowings taken from Open Market, NABARD *etc.* As per the regulation of the new sinking fund, the State Government is required to contribute ₹ 50.00 crore per month to the fund account being the corpus of the fund beginning from the financial year 2023-24. The fund shall be kept outside the Consolidated Fund and the Public Account of the State and shall be utilised only for amortisation of outstanding liabilities of AIFA. During 2024-25, Government of Assam contributed ₹ 600.00 crore to the AIFA Sinking Fund by debiting the Major Head: 2075-800.

**(xviii) Transfer of funds to Single Nodal Agency (SNA):**

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilisation of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7% per annum has to be paid by the State Government with effect from 01-04-2023.

As per the SNA-01 report from the PFMS, the State Government received ₹ 14,279.07 crore being Central share during the year in its Treasury account. As on 31 March 2025, the Government transferred Central share of ₹ 14,669.09 crore and State share of ₹ 1,900.56 crore to the SNAs. The total transfer of ₹ 16,569.65 crore was all made through GIA bills. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs.

As per the SNA-01 report, ₹ 4,179.16 crore are lying unspent in the bank accounts of SNAs as on 31 March 2025.

**(xix) Prior Period Adjustments and Conversion of Loans/Grants into Equity:**

During the year 2024-25, the State Government had taken recourse to Prior Period Adjustment for conversion of Grants-in-Aid amounting to ₹842.84 crore given in the previous accounting periods to PSUs into Loan. The detail of the PSUs and the amount of Grants-in-aid converted to Equity are:

Name of State PSU	Amount (₹ in crore)
Assam Power Distribution Company Limited (APDCL)	390.05
Assam Power Generation Corporation Limited (APGCL)	452.79
<b>Total (2 PSUs)</b>	<b>842.84</b>

In keeping with IGAS-4, further details of the Prior Period Adjustment are disclosed in Annexures 1 to 3 below Statement 13.

**(xx) Constitution of AIFA Sinking Fund outside the Government Account:**

The Government of Assam created Assam Infrastructure Finance Authority, a nodal agency, which raises loans from NABARD for various Infrastructure Development Projects in the State. For the purpose of redemption of outstanding liabilities/borrowings taken from Open Market, NABARD *etc.* raised by AIFA, Govt. of Assam constituted 'AIFA Sinking Fund' vide Office Memorandum no. E.292493/08 dated 23.06.2023 which is outside the Government Accounts of the Government of Assam. This Sinking Fund is in addition to the Consolidated Sinking fund created under MH 8222. As per the OM the State Government is required to contribute ₹50 crore per month to the fund starting from April 2023. During the year 2024-25, the Govt. of Assam contributed ₹ 600 crore to the Fund.

The corpus of the Funds so collected by the AIFA is being invested in the Government Securities of Government of India such as Dated Securities, Treasury Bills *etc.* Notably, a portion of the corpus is also to be invested in Equities, Mutual Fund and AAA rated Corporate Debt Securities in Stock Market. The OM is silent regarding Audit of the transactions of the expenditure from the Fund.

#### **4. Contingency Fund:**

In exercise of the powers conferred by Section 4 of Assam Contingency Fund Act, 1950, the State Government made the Assam Contingency Fund Rules, 1950 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Assam. The Contingency Fund of the State of Assam has a corpus of ₹ 2,000.00 crore at the end of 2023-24. During the year, there was no transaction booked under Contingency Fund and no fund remained un-recouped under various heads. As on 31 March 2025, Contingency Fund has a balance of ₹ 2,000.00 crore.

*The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.*

#### **5. Public Account:**

##### **(i) National Pension System (NPS):**

The State Government employees recruited on or after 01 February 2005 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his/her monthly pay and the State Government has to make a contribution at the rate of 14 *per cent* (w.e.f April 2019). The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2024-25, total contribution to the NPS was ₹3,417.33 crore (Employees' contribution ₹ 1,488.08 crore and Government's contribution ₹1,929.25 crore). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071. The Government's contribution to the NPS was less by ₹ 154.06 crore, which resulted in understatement of Revenue Expenditure to that extent. During the year 2024-25, ₹ 3,542.03 crore was transferred to NSDL.

Out of the total amount transferred/deposited in the Public Account in the financial year, ₹193.95 crore remained in the Public Account and was not transferred to the NSDL, which resulted in Overstatement of Cash balance to such extent.

##### **(ii) (A) Reserve Funds bearing Interest:**

###### **(a) State Disaster Response Fund (SDRF):**

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing

section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2024-25, the State Government received ₹ 716.00 crore as Central Government's share in one single installment. The State Government's share during the year is ₹ 79.20 crore. The State Government transferred the entire amount of ₹ 795.20 crore (Central share ₹ 716.00 crore, State share ₹ 79.20 crore) to the Fund account under Major Head 8121-122 SDRF. The State Government also received ₹ 29.02 crore from NDRF during 2024-25 and the entire amount transferred to the fund account as on 31 March 2025. As such there was no short transfer to the fund account during 2024-25.

In addition, the State Government also transferred ₹ 340.40 crore of Central Share received during 2023-24 together with ₹ 38.00 crore of State Share to the Fund account (Major Head 8121-122) during 2024-25.

An amount of ₹ 617.80 crore was set off in the Major Head: 2245 as expenditure met from the funds, but no amount was invested from the Fund during the year. The closing balance as on 31 March 2025 was ₹ 1,112.50 crore in the fund.

***(b) State Disaster Mitigation Fund:***

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) I of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No.RGR.426/2010/Pt./112 dated 27 October 2021 under the Major Head: 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the Fund in the proportion of 90:10. During the year 2024-25, the State Government did not receive any Central Government's share towards SDMF. The State Government, however, transferred ₹162.20 crore of Central share received in previous financial year (2023-24) along with ₹18.00 crore of State Government's share to the fund account of SDMF under Major Head 8121-130.

An amount of ₹7.98 crore was set off in the Major Head 2245 as expenditure met from the Fund, but no amount was invested from the Fund. The closing balance as on 31 March 2025 was ₹342.22 crore in the fund.

***(c) State Compensatory Afforestation Fund:***

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2024-25, the State Government received ₹191.22 crore from National Compensatory Afforestation Deposits out of ₹212.46 crore deposited by the user agencies (₹64.64 crore during 2022-23, ₹95.95 crore during 2023-24 and ₹51.88 crore during April 2024 to August 2024) into National Compensatory Afforestation Deposits. In addition, the state Government credited an amount of ₹89.34 crore to the fund account of SCAF (MH: 8121) as interest on unspent balances of the previous years.

Further, in departure from the guidelines that stipulate redemption of expenditure on afforestation purposes initially incurred under MH: 2406-04-103 from the fund, no expenditure was set off (MH:2406-904) against the fund balance since inception of the fund. The balance in the State Compensatory Afforestation Fund as on 31 March 2025 is ₹1,033.34 crore. The State Government also did not invest any amount from the fund account during the year.

**(ii) (B) Reserve Funds not bearing Interest:*****(a) Consolidated Sinking Fund:***

The Government of Assam set up the Consolidated Sinking Fund for amortisation of loans in 2007-08. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account) at the end of the previous year to the Consolidated Sinking Fund. In the year 2024-25, Government contributed ₹3,000.00 crore as against ₹661.66 crore (0.5 *per cent* of outstanding liabilities as on 31 March 2024 amounting to ₹1,32,331.28 crore). The State Government dis-invested ₹1,900.00 crore from the fund account during 2024-25 for redemption of Open Market Loan. The total receipt in the Fund was ₹ 3,513.06 crore (₹3,000 crore; contribution + ₹483.72 crore; accrued interest earned on investment & ₹29.34 crore; interest earned on disinvestment). The total accumulation of the Fund was ₹7,523.13 crore as on 31 March 2025 (₹5,910.06 crore as on 31 March 2024) of which ₹7,515.89 crore was invested by the Reserve Bank of India.

***(b) Guarantee Redemption Fund:***

The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The State Government as per notification no. FEA.120/2001/489, effective from the year 2023-24 has revised the Guarantee Redemption Fund. The notification stipulates that the State Government should make conscious efforts towards building up the GRF corpus to Five per cent of the outstanding guarantees within a span of five years from the date of constitution of the Fund. It is open to the Government to increase the contributions to the Fund at its discretion and also based on its assessment of likely invocation of guarantees. Also the balance in the fund shall be increased with periodic contributions made annually or at shorter intervals.

During the year, the State Government did not contribute any sum to the fund account. The total accumulation of the Fund was ₹91.87 crore as on 31 March 2025 (₹ 85.44 crore as on 31 March 2024) including accrued interest of ₹ 6.43 crore for 2024-25 and the entire amount was invested by the Reserve Bank of India.

*Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.*

***(iii) Central Road and Infrastructure Fund (CRIF):***

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide Government of India's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural Roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2024-25, the State Government received grants of ₹222.59 crore towards CRIF. The State Government did not transfer ₹222.59 crore to the fund account in Public Account (MH: 8449-103) as on 31<sup>st</sup> March 2025 but incurred ₹237.28 crore during the year under the head of account 5054-03-337-1857- 'Construction Expenditure met from Central Road and Infrastructure Fund (Block Grant)' in Grant No. 64 without routing it through the Fund in Public Account.

**(iv) Suspense and Remittance Balances:**

During the year 2024-25, expenditure for an amount of ₹ 11.05 crore (Debit) crore and receipts for ₹ 26.00 crore have been placed under suspense (Major Heads 8658, Minor Head 110-Reserve Bank Suspense-Central Accounts Office) by the Office of the Accountant General (A&E), for want of documents like vouchers/challans/sanction letters *etc.* The total expenditure/receipt of the Government is understated to that extent.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹1,550.13 crore under head of account 8658, 8782 and 8793 as on 31 March 2025 (₹ 1,650.77 crore as on 31 March 2024).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

**(v) Cheques, Bills and Digital Payments:**

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2024 was ₹1.47 crore (credit). During 2024-25, no cheques was issued and encashed, leaving a closing balance of ₹1.47 crore (credit) as on 31<sup>st</sup> March 2025. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Assam till 31 March 2025. In case of digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as ‘e-Kuber failed’ transactions, the treatment of the transaction is accounted for as suspense in MH 8658. In the year 2024-25, no amount was accounted for as suspense due to e-Kuber failed transactions.

**(vi) Case of Cess Treated as Receipt:**

“Assam Road Safety Fund” was created under Rule 9(2)(i) of the Assam Road Safety Management and Fund Control Rules, 2018, with the objective of strengthening road safety and implementation of road safety scheme, projects, programmes and works related to road safety measures in the State. As per the Act, the Road Safety Fund will be credited with Road Safety Cess @ 1% of tax payable for registration of new vehicles under Assam Motor Vehicle Taxation Act. The State Government collected ₹12.30 crore under Major Head 0041-Taxes on Vehicles and booked under Minor Head 102-Receipts under the State Motor Vehicles Taxation

Acts without segregation of Road Safety Cess. Thus, the cess, levied for a specific purpose, remained included in the overall motor vehicles tax receipts. The Transport Department has created a separate 4-digit sub head-‘7046- Road Safety Cess’ for proper booking/identification of collection of cess from the year 2024-25 but has not been operated till the end of 31 March 2025.

**(vii) Remittance to National Mineral Exploration Trust (NMET):**

As per the new accounting procedure notified by Ministry of Mines, Government of India vide F.No. 8/1/2015-NMET dated 05.04.2018, the holder of the mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty as NMET contribution by depositing the same in the Public Account of the State under Major Head 8449 – 123 – NMET Deposits. The receipts collected by the State Government under Major Head 8449 – 123 – NMET Deposits will be transferred to Central Government on monthly basis by debiting the same HOA. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

During the year 2024-25, the State Government received an amount of ₹ 0.88 crore under Major Head 8449-Other Deposits-123-National Mineral Exploration Trust Deposits, being 2% of royalty as NMET contribution from mine holders. The State Government transferred an amount of ₹1.11 crore to the National Mineral Exploration Trust. The closing balance of the Fund at the end of 2024-25 is ₹ 0.08 crore. The non-transfer of ₹ 0.08 crore has resulted in overstatement of Cash Balance to that extent.

**(viii) Adverse Balance:**

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects either minus balance or debit/(-) credit balance representing liability or credit/(-) debit balance representing Assets heads. The adverse balance in a head of account arises either due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganisation leading to creation of States/more accounting units, etc. In 2024-25, there was Adverse Balance of ₹82.47 crore. Adverse balance as on 31.03.2025 appears in 05 minor heads as detailed below:

*(₹ in crore)*

<b>Major Heads</b>	<b>Major Head Description</b>	<b>Minus balance</b>
6003-103	Internal Debt of the State Government-Loans from LIC of India	0.02
6003-104	Internal Debt of the State Government-Loans from GIC of India	2.60
7610- 202	Loans to Government Servant <i>etc.</i> – Advances for Purchase of Motor Conveyance	0.99
7610-203	Loans to Government Servant <i>etc.</i> – Advances for purchase of Other Conveyance	0.04
8011-107	State Government Employees’ Group Insurance Scheme	166.55
	<b>Total</b>	<b>170.20</b>

**(ix) Cash Balance:**

The Cash balance as on 31 March 2025 as per the record of Accountant General was ₹ 276.95 crore (Credit) and that reported by the RBI was ₹ 1.98 crore (Debit). There was a net difference of ₹ 274.97 crore (Credit), mainly due to pending reconciliation between the Treasury / RBI / Agency Bank and AG Office. The difference is under reconciliation. The position/difference for the last year, *i.e.*, as on 31 March 2024 was ₹ 247.16 crore (Credit).

The difference was ₹ 570.47 crore (Credit) as of June 2025.

*The relevant figures are available in Statement No. 21 of the Finance Accounts.*

**6. Impact on Receipt, Expenditure and Cash Balance:**

The impact on Receipts and Expenditure (Revenue and Capital) and Cash Balance due to misclassifications/non-compliance to statutory provisions on the states’ finances as brought out in the preceding paras is tabulated below:

*(₹ in crore)*

Para No.	Item	O/S Revenue Exp	U/S Revenue Exp	O/S Capital Exp	U/S Capital Exp	O/S Revenue Recpt	U/S Revenue Recpt	O/S Cash Balance	U/S Cash Balance
3(ii)	GIA booked in Capital Section	--	30.96	----	--	--	--	--	--
3(ii)	Major Works booked in Revenue Section	2.57	--	--	--	--	--	--	--
3(ii)	Minor works booked in Capital Section	--	22.24	--	--	--	--	--	--
3(ii)	Maintenance booked in Capital	--	0.15	--	--	--	--	--	--
3(ii)	Office Expenditure booked in Capital	--	40.02	--	--	--	--	--	--
3(viii)	Non discharge of Interest liabilities	--	154.42	--	--	--	--	--	--
5(i)	Short contribution of Govt. Share towards NPS	--	154.06	--	--	--	--	--	--
5(i)	Short transfer to PFRDA	--	--	--	--	--	--	193.95	--
5 (vii)	NMET	--	--	--	--	--	--	0.08	--
5 (viii)	Adverse Balance	--	--	--	--	--	--	--	82.47
<b>TOTAL</b>		<b>2.57</b>	<b>401.85</b>	--	--	--	--	<b>194.03</b>	<b>82.47</b>
<b>Total (Net) Impact</b>	<b>Overstatement (O/S) / Understatement (U/S)</b>		<b>399.28</b>					<b>111.56</b>	









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