



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

Report of the Comptroller and Auditor General of India on State Finances for the Year 2024-25

**Government of Assam
Report No. 2 of 2026
(State Finances Audit Report)**

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Comptroller and Auditor General of India
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Preface

This Report has been prepared for submission to the Governor of Assam under Article 151 of the Constitution.

The State Finances Audit Report of the Government of Assam intends to assess the financial performance of the State, during the financial year 2024-25 and to provide the State Legislature with inputs, based on audit analysis of financial data. The Report contains three Chapters.

Chapter I – Overview of the Finances of the State

This Chapter describes the basis and approach to the Report and provides a broad perspective of the finances of the State. It includes a macro-fiscal analysis of key indices and State's fiscal position including deficits/ surplus, debt profile and key Public Account transactions.

Chapter II – Budgetary Management

This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter III – Financial Reporting Practices

This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departments of the State Government.

The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on the Revenue Receipts are presented separately.

Basis and Approach to State Finances Audit Report

In terms of Article 151(2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.

The Accountant General (Accounts and Entitlements) compiles the annual Finance Accounts and Appropriation Accounts of the State based on vouchers, challans, and initial and subsidiary accounts submitted by treasuries, offices, and departments under the control of the State Government, as well as statements received from the Reserve Bank of India. These accounts are independently audited by the Accountant General (Audit) and certified by the Comptroller and Auditor General of India.

Finance Accounts and Appropriation Accounts of the State constitute the core data for this report. Other sources include the following:

- Budget of the State: for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures.
- Results of audit carried out by the office of the Accountant General (Audit).
- Other data with departmental authorities and treasuries (accounting as well as MIS)
- GSDP data and other State related statistics
- State's Fiscal Responsibility and Budget Management (FRBM) Act
- Finance Commission recommendations.
- Various audit reports of the CAG of India.
- Best practices and guidelines of the Government of India (GoI).

An Entry Conference was held on 10 September 2025 with the Commissioner and Secretary, Finance Department, Government of Assam, wherein the audit approach followed in the preparation of the SFAR was explained. Exit meeting was held with the Commissioner and Secretary, Finance Department, on 19 December 2025 wherein Audit findings were discussed. The responses of the Government have been incorporated in the Report appropriately.

Structure of the Government Account

The Accounts of the State Government are kept in three parts.

1. Consolidated Fund of the State (Article 266 (1) of the Constitution of India)

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 extended by the Reserve Bank of India 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.

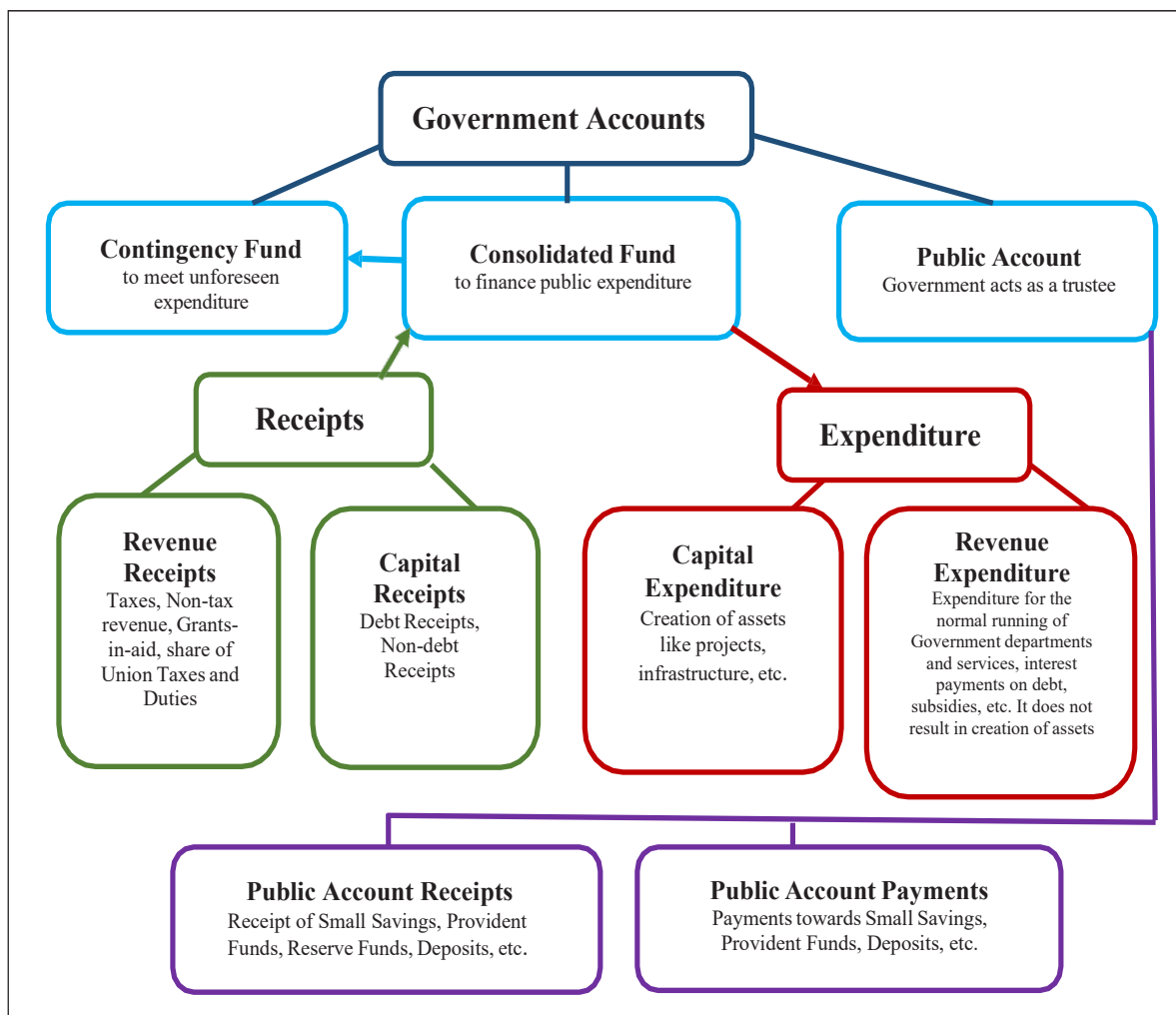
2. Contingency Fund of the State (Article 267 (2) of the Constitution of India)

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.

3. Public Accounts of the State (Article 266 (2) of the Constitution)

Apart from above, 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 repayables like 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 is not subject to the vote of the Legislature.

Structure of Government Accounts



Executive Summary

Executive Summary – SFAR

This Report on the finances of the State of Assam provides an independent assessment of the fiscal position of the Assam for FY 2024-25. It analyses the State's overall financial health and reviews its revenue and expenditure trends, assesses the State's debt position and borrowing patterns, evaluates its compliance with fiscal responsibility laws and compares its performance against fiscal health indicators.

Assam's economy showed moderate growth during the FY 2024-25, with GSDP registering growth of 13.07 *per cent* as against the previous financial year. State contributed 1.95 *per cent* to GDP of India. This contribution has shown an increasing trend over the last five years, which is a positive sign for the overall economic output of the State. We observed that the revenue receipts of the state during the FY 2024-25 grew by 5.87 *per cent*, driven primarily by growth in State's share in union taxes and duties, higher tax collections, notably under SGST. However, non-tax revenue of the State declined by 9.34 *per cent*, and grants from the Centre also declined. The state's own revenue performance improved yet dependence on central grants-in-aid remains substantial.

Expenditure of the state, during the year, was dominated by a moderate growth of revenue spending (6.10 *per cent*) particularly committed costs and subsidies (64.93 *per cent* of RE, 51.35 *per cent* of TE and 66.93 *per cent* of RR). However, during the last five years, despite increasing pressure from committed expenditure, the State was able to maintain a consistent level of fiscal flexibility, though with limited scope for expansion in discretionary and developmental expenditures. Capital expenditure, during the past five years, remained volatile and below budgeted levels (except for FY 2021-22), reflecting constraints in infrastructure investment. Subsidies, during the current year, increased sharply (124.63 *per cent*), mainly due to power subsidies. As a result, the State was not able to arrest the revenue and fiscal deficits within the target levels of the State FRBM Act, thereby rendering little room for fiscal consolidation. Though outstanding liabilities remained within the numerical targets, this needs to be seen in the context of growing outstanding off budget borrowings and contingent liabilities through guarantees. Besides, the state government also carried forward significant undischarged liabilities in respect of SDRF, SDMF, short contribution of Government share towards NPS, etc., to the tune of ₹ 3,282.83 crore (2.60 *per cent* of TE) in the FY 2024-25.

Audit through its various reports have already highlighted the increased efforts to be taken by state in realizing the arrears in tax revenue, reducing the compliance risks in the taxations, recycling the capital investments made in the SPSEs and rationalising the expenditure in tune with revenue growth.

The fiscal year also continued to witness large scale savings in revenue/capital, charged and voted sections of 34 Grants and one Appropriation (exceeding ₹ 100 crore in each case) and excess in revenue-voted section of one Grant. Excess expenditure of ₹ 604.40 crore in FY 2024-25 requires regularisation by the Legislature. Concerns also arise from

delays in submission of utilisation certificates, some of which are from 2005-06, pending accounts for departmental undertakings and autonomous bodies, and substantial use of Minor Head 800-Other Receipts/Expenditure affecting transparency in financial reporting. Resorting to Off-budget borrowings hampered the maintenance of universality and unity in the budget. Funds, viz, AIFA sinking fund, was kept outside Government Account which violates the provisions of Article 266 of the Constitution of India.

The report notes positive steps like implementation of Single Nodal Agency (SNA) and SNA- SPARSH for better fund tracking in Centrally Sponsored Schemes. However, full migration to these systems is pending. Best practices were, a significant reduction in misclassification of expenditure from Grants-in-Aid as Capital Expenditure, from ₹ 5,658.63 crore in 2023-24 to ₹ 30.96 crore in 2024-25, closure of eight non-working SPSEs and rolling out of e-Khazana Service from July 2024, which will enable citizens to conveniently pay their land revenue online.

The increasing debt load, high committed expenditure, and limited capital investment raise concerns about fiscal sustainability. There's a need for revenue augmentation, better expenditure control, and structural reforms to ensure long-term fiscal health. Transparency should be enhanced in off-budget borrowings, ensuring timely accounting and reporting. Steps should be taken for more judicious budget provisioning.

Chapter I

Overview of Finances of the State

Chapter-I: Overview of Finances of State

This chapter provides a snapshot of Assam's finances for 2024-25, covering demographics, economic indicators, and the State's fiscal structure. It analyses trends in revenue and expenditure, debt levels, and fiscal deficits, highlighting persistent imbalances and reliance on borrowings. The chapter flags issues like high committed expenditure, low returns on investments, etc.

1.1 Profile of the State

Assam, the second largest State in north-east India, covers 78,438 sq. km (2.4 per cent of the country's total geographical area) and comprises 35 districts and 26,395 villages. As of 2011, its population stood at 3.12 crore (2.6 per cent of India's total), with a density of 398 persons per sq. km. This section provides an overview of the State's demography, GSDP, and per capita income of the State.

1.1.1 Demography of the State

The State's demographic details *vis-à-vis* national average are presented in **Table 1.1**.

Table 1.1: Demographic profile of the State

	Assam	National Average
Rural Population (<i>per cent</i>); <i>Census of India, 2011</i>	85.90	68.86
Urban Population (<i>per cent</i>); <i>Census of India, 2011</i>	14.10	31.14
Population density (<i>Census of India, 2011</i>)	398	382
Sex Ratio per 1,000 Males (<i>Census of India, 2011</i>)	958	943
Infant Mortality Rate per 1,000 Live births (<i>Sample Registration System (SRS), Statistical Report 2023</i>)	30	25
Maternal Mortality Rate per 1,000 Live births (<i>Maternal Mortality Bulletin 2021-23</i>)	6	5
Total Fertility Rate (<i>National Family Health Survey – 5; 2019-21</i>)	1.87	1.99
Life Expectancy at Birth (<i>SRS based Abridged Life Tables 2019-23</i>)	68.60	70.30
Population below Poverty Line (Headcount Ratio) (<i>Multidimensional Poverty Index, 2023, NITI Aayog</i>)	19.35	14.96
Literacy Rate (<i>Periodic Labour Force Survey-Annual Report, 2023-24, MoSPI</i>)	87	80.90

1.1.2 Economy of the State

Gross State Domestic Product (GSDP) and per capita income are important indicators of the State's economy as discussed in succeeding paragraphs.

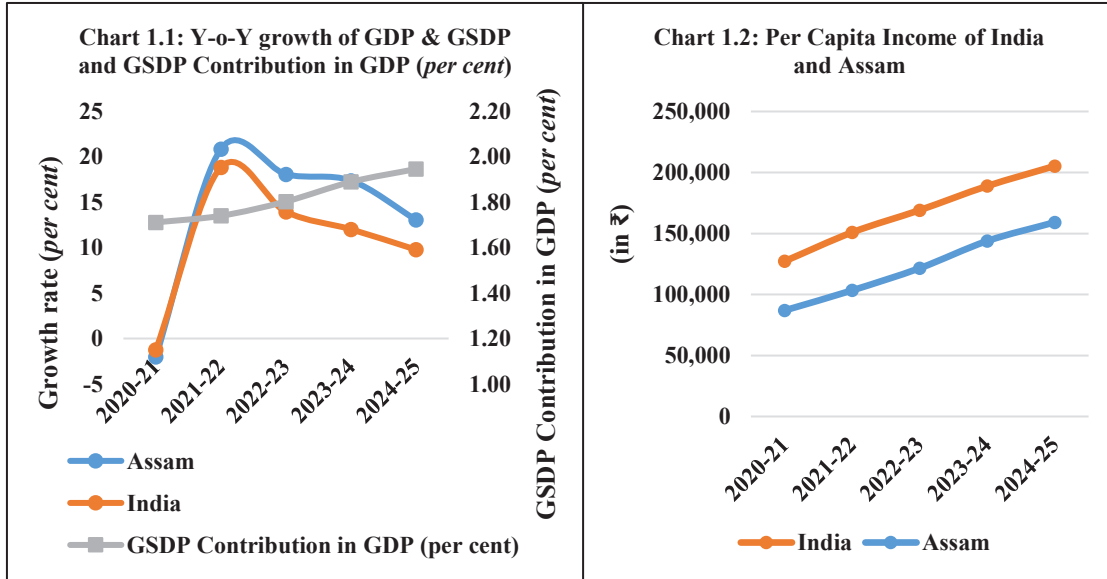
1.1.2.1 Gross State Domestic Product and Per capita Income

Gross Domestic Product (GDP) refers to the total value of goods and services produced within a country, while GSDP measures the same at the State level, and both reflect economic development and overall progress. Trends of GSDP and GDP are given in **Table 1.2**. Year-on-year growth of GSDP and GDP, and GSDP contribution in GDP is given in **Chart 1.1** and Per Capita Income (PCI) of the country and PCI of the State is depicted in **Chart 1.2**.

Table 1.2: Trends in GSDP compared to GDP of India (at current prices)

Year	2020-21	2021-22	2022-23	2023-24	2024-25
GDP of India (₹ in crore)	1,98,54,096	2,35,97,399	2,68,90,473 (FE)	3,01,22,956 (FRE)	3,30,68,145 (PE)
GSDP of Assam (₹ in crore)	3,39,803	4,10,724	4,84,985	5,69,287 (PE)	6,43,667 (AE)
PCI of India (in ₹)	1,27,244	1,50,906	1,69,145	1,88,892	2,05,324
PCI of Assam (in ₹)	86,947	1,03,371	1,21,573	1,43,852	1,59,185

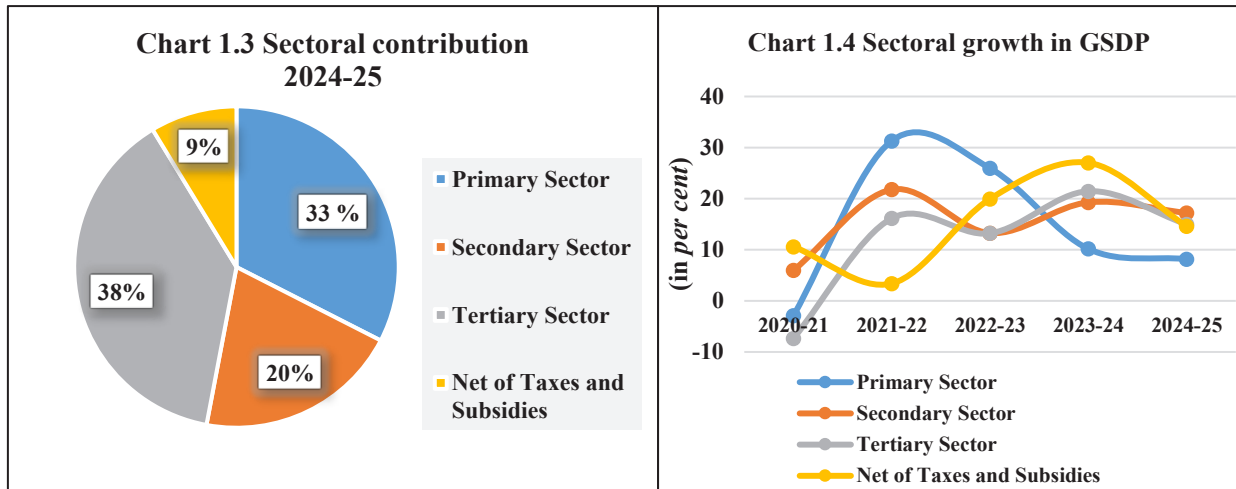
Source: Directorate of Economics and Statistics, Government of Assam for GSDP and MoSPI data for GDP. (FE–Final Estimates, FRE–First Revised Estimates, PE–Provisional Estimates, AE–Advance Estimates)



The GSDP of Assam at current prices increased significantly at an average rate of 18 per cent per year from ₹ 3,39,803 crore in 2020-21 to ₹ 6,43,667 crore in 2024-25. The growth rate of GSDP remained broadly higher than that of GDP during the period. The contribution of GSDP in GDP also grew consistently from 1.71 per cent in 2020-21 to 1.95 per cent in 2024-25, showing improvement in State’s economy. The per capita income of State grew from ₹ 86,947 to ₹ 1,59,185, showing steady improvement though remaining below the national average during the period.

1.1.2.2 Sectoral contribution to GSDP

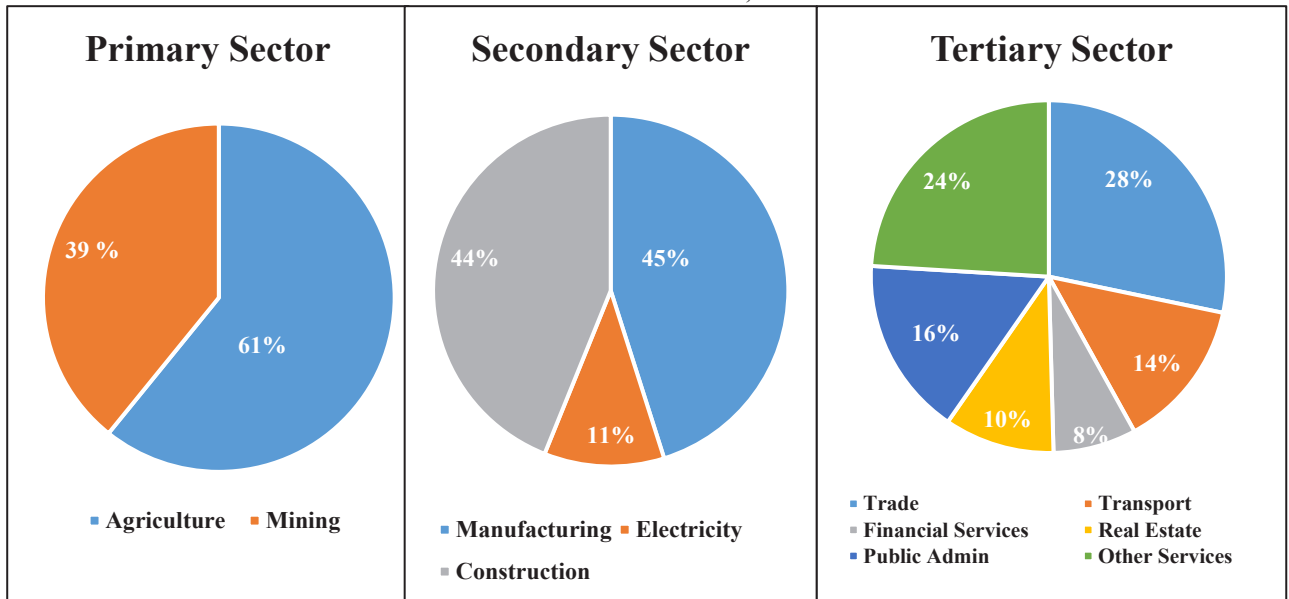
The sectoral contribution by various sectors during 2024-25 and sectoral growth in GSDP during the last five years are depicted in **Chart 1.3** and **Chart 1.4** respectively.



Source: Directorate of Economics and Statistics, Government of Assam for GSDP and MoSPI data for GDP.

Chart 1.5 shows the composition of each sector during FY 2024-25, in terms of its major contributing segments.

Chart 1.5: Sector-wise distribution, FY 2024-25



Source: Directorate of Economics and Statistics, Government of Assam

During 2024-25, the tertiary sector continued to be the largest contributor to Assam’s GSDP, accounting for 38 per cent, followed by the primary sector at 33 per cent and the secondary sector at 20 per cent, while net taxes and subsidies formed the remaining nine per cent. A comparison of sectoral composition of 2024-25 over 2020-21¹ also signifies the State as a service-driven economy, though agriculture continues to hold a substantial share. Sectoral growth trends during 2020-21 to 2024-25 showed

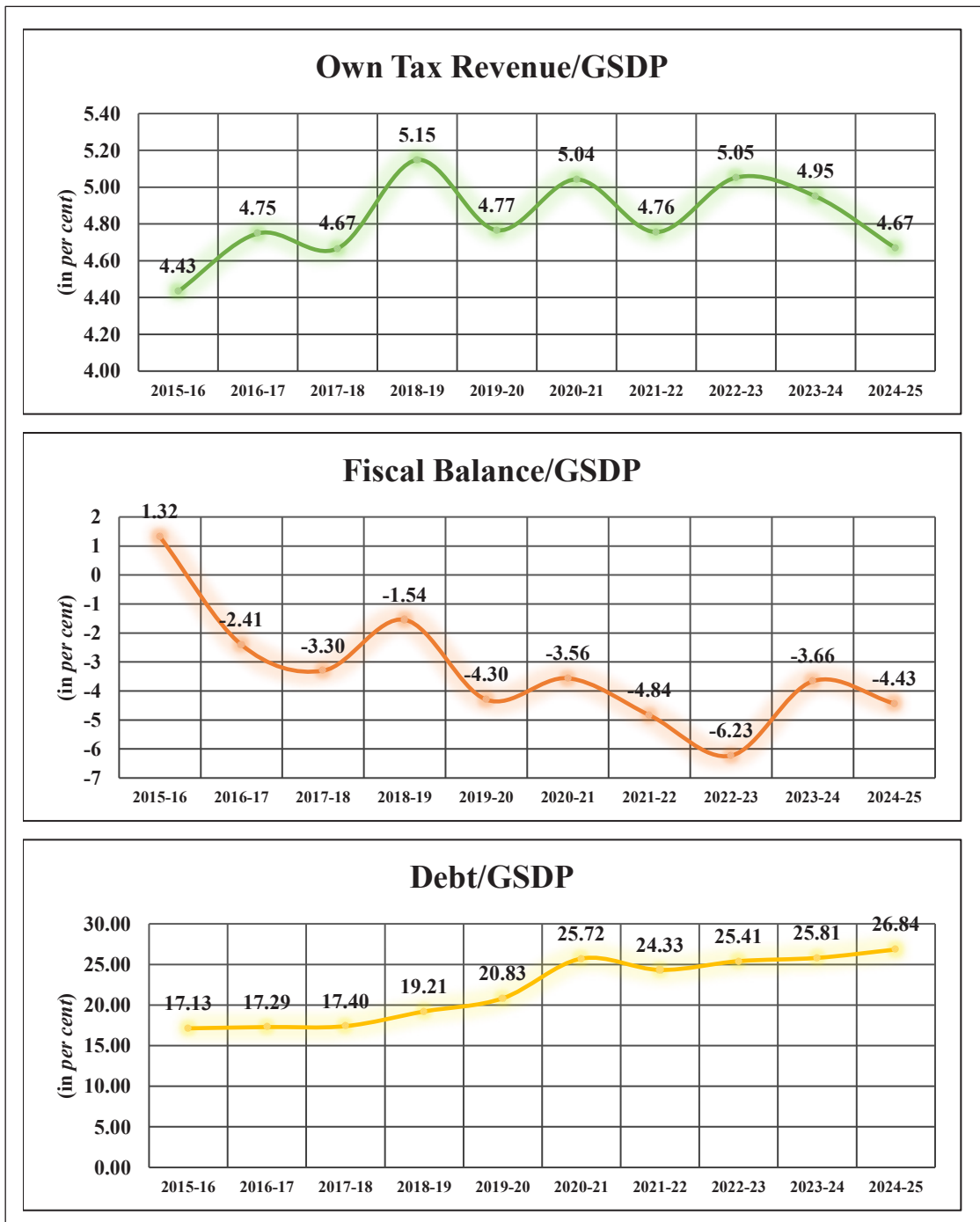
¹ Primary Sector: 31 per cent; Secondary Sector: 20 per cent; Tertiary Sector: 40 per cent; Net of Taxes and Subsidies: Nine per cent

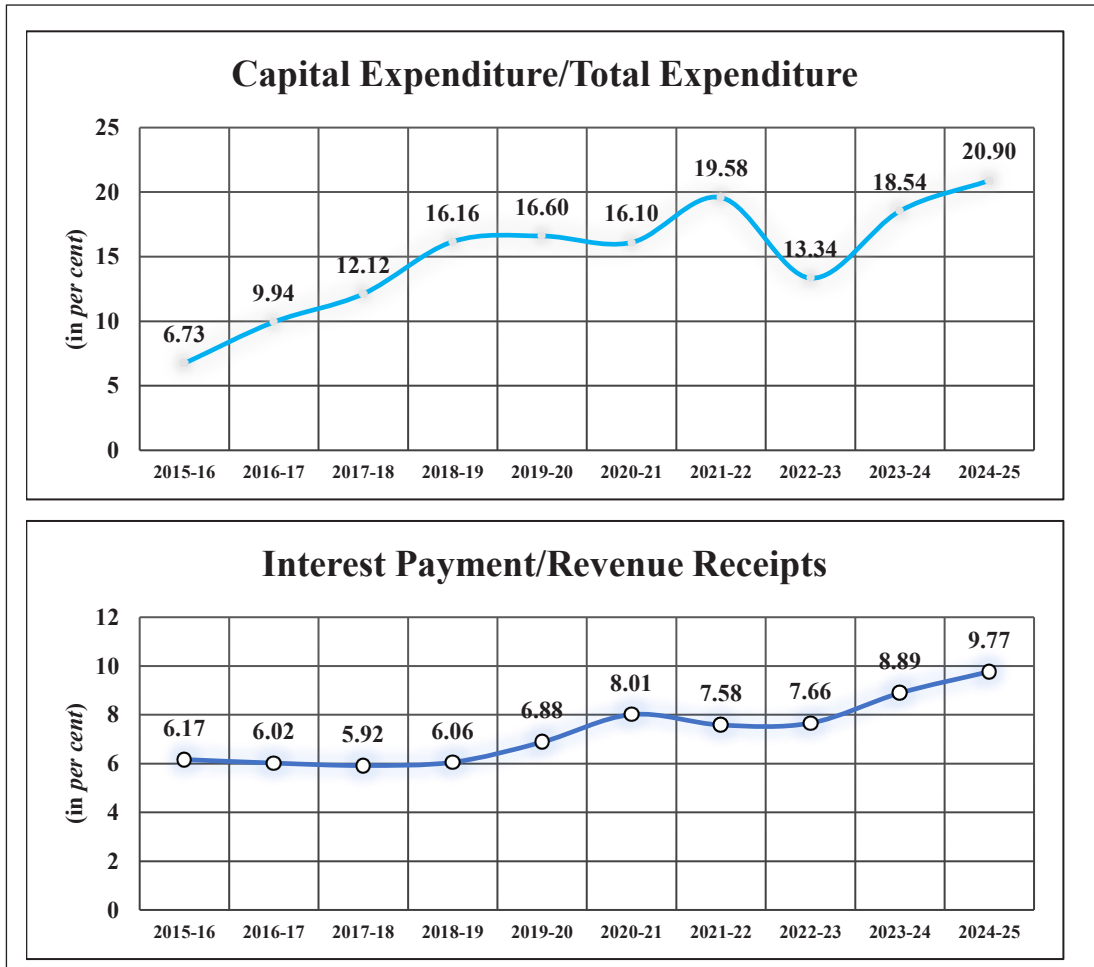
fluctuations across all sectors, with the primary sector reflecting variations mainly linked to agricultural output, the secondary sector showing changes corresponding to industrial output, and the tertiary sector exhibiting a post-pandemic surge followed by moderation in the service sector. The overall trend suggests broad-based, though uneven, recovery and consolidation of growth momentum in 2024-25.

1.1.2.3 Trend Analysis of Key Fiscal Indicators (2015-16 to 2024-25)

A trend analysis of key fiscal Indicators over a period of 10 years (2015-16 to 2024-25) for Assam is given below.

Chart 1.6: Trend of Major Fiscal Indicators





Source: Finance Accounts and Directorate of Economics and Statistics, Government of Assam

1.1.3 Snapshot of Finances

Table 1.3 shows the details of actual financial results of the State Government of Assam for the years 2023-24 and 2024-25 *vis-à-vis* Budget Estimates (BEs), Revised Estimates (REs) and GSDP for the year 2024-25.

Table 1.3: Snapshot of Finances

(₹ in crore)

Sl. No.	Components	2023-24 (Actuals)	2024-25 (BEs)	2024-25 (REs)	2024-25 (Actuals)	Percentage of Actuals to BEs	Percentage of Actuals to GSDP
1	Tax Revenue	63,508.69	74,148.42	74,402.18	70,306.13	94.82	10.92
(i)	Own Tax Revenue	28,178.12	34,148.36	34,148.36	30,052.36	88.01	4.67
(ii)	Share of Union taxes/duties	35,330.57	40,000.06	40,253.82	40,253.77	100.63	6.25
2	Non-Tax Revenue	5,902.90	8,871.28	8,854.02	5,351.70	60.33	0.83
3	Grants-in-Aid and Contributions	22,122.90	28,924.14	28,949.14	21,250.08	73.47	3.30
4	Revenue Receipts (1+2+3)	91,534.49	1,11,943.84	1,12,205.34	96,907.91	86.57	15.06
5	Recovery of Loans and Advances	3,282.45	2,221.03	2,270.76	879.30	39.59	0.14
6	Other Receipts	0.00	0.00	0.00	0.00	--	0.00
7	Borrowings and other liabilities*	20,854.69	22,534.03	37,004.90	28,529.52	126.61	4.43
8	Capital Receipts (5+6+7)	24,137.14	24,755.06	39,275.66	29,408.82	118.80	4.57
9	Total Receipts (4+8)	1,15,671.63	1,36,698.90	1,51,481.00	1,26,316.73	92.41	19.62
10	Revenue Expenditure	94,162.90	1,10,091.86	1,17,572.93	99,907.96	90.75	15.52
11	Interest payments	8,139.17	9,597.38	9,687.38	9,467.75	98.65	1.47
12	Capital Expenditure	21,444.23	26,595.58	33,896.60	26,404.20	99.28	4.10
13	Loan and advances disbursed	64.50	11.47	11.47	4.57	39.84	0.00

Sl. No.	Components	2023-24 (Actuals)	2024-25 (BEs)	2024-25 (REs)	2024-25 (Actuals)	Percentage of Actuals to BEs	Percentage of Actuals to GSDP
14	Total Expenditure (10+12+13)	1,15,671.63	1,36,698.91	1,51,481.00	1,26,316.73 ²	92.41	19.62
15	Revenue Deficit (-)/ Surplus (+) (4-10)	-2,628.41	1,851.98	-5,367.59	-3,000.05 ³	-161.99	-0.47
16	Fiscal Deficit {(4+5+6)-14}	-20,854.69	-22,534.04	-37,004.90	-28,529.52	126.61	-4.43
17	Primary Deficit (16+11)	-12,715.52	-12,936.66	-27,317.52	-19,061.77 ⁴	147.35	-2.96

Source: Finance Accounts and Budget documents

* Borrowings and other liabilities: Net (Receipts - Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursements) of Public Account + Net of Opening and Closing Cash Balance.

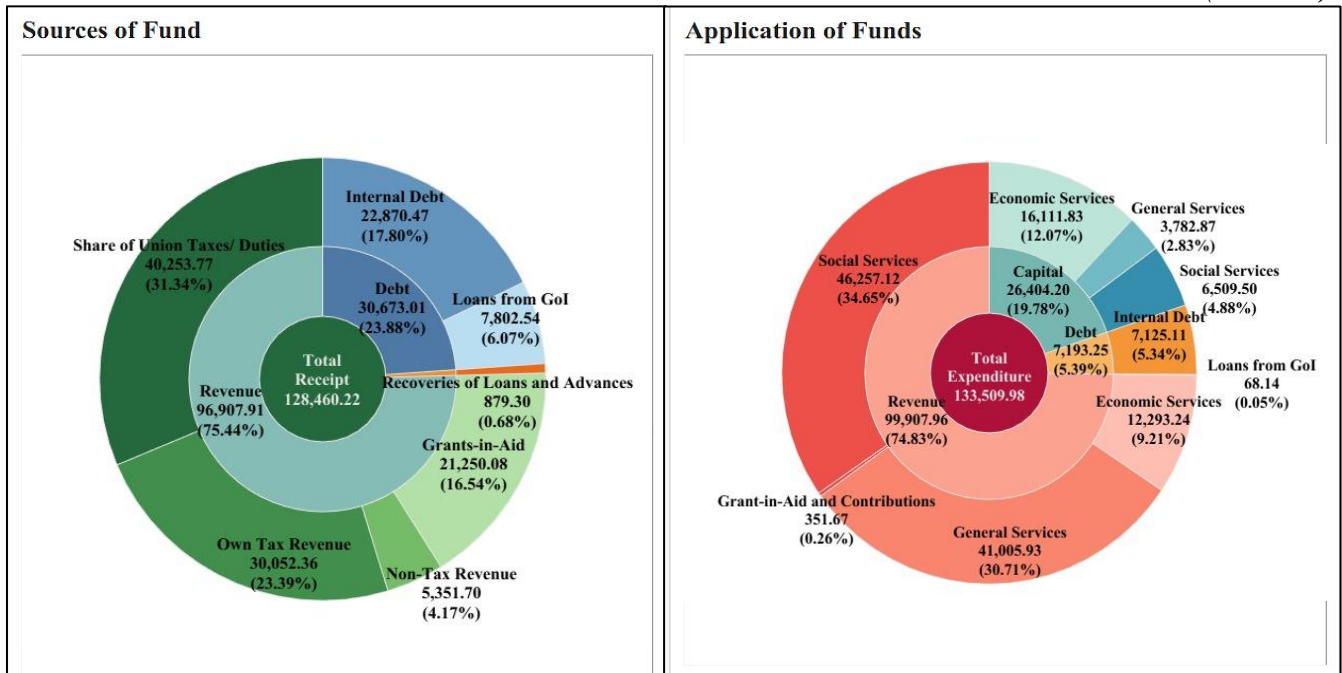
The details of State Government Finances for the FY 2020-21 to 2024-25 is given in *Appendix 1.1*.

1.1.4 Sources and Application of Funds

Comparison of components of the sources and application of funds of the State during the current year is given in **Chart 1.7**.

Chart 1.7: Details of sources and application of funds⁵ during 2024-25

(₹ in crore)



Source: Finance Accounts

Appendix 1.2 provides details of receipts and disbursements and the overall fiscal position of the State during current year as well as previous year.

1.1.5 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government, and the assets created out of the expenditure incurred. *Appendix 1.3* gives an abstract of such liabilities and assets, as on 31 March 2025, compared with the corresponding position of the

² Includes expenditure of ₹ 22,262.22 crore on Education and ₹ 6,399.23 crore on Health and Family Welfare.

³ Post Audit adjusted Revenue Deficit is ₹ (-) 3,090.85 crore

⁴ Post Audit adjusted Primary Deficit is ₹ (-) 19,061.77

⁵ Consolidated Fund (Net of Ways and Means Advances)

previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve Funds. Assets comprise mainly of the Capital Expenditure, and loans and advances, given by the State Government and cash balances. A summarised position of assets and liabilities, for the financial years 2023-24 and 2024-25, is given in **Table 1.4**.

Table 1.4: Summarised position of assets and liabilities*(₹ in crore)*

Liabilities					Assets				
		2023-24	2024-25	Per cent increase/decrease		2023-24	2024-25	Per cent increase/decrease	
Consolidated Fund									
A	Internal Debt	1,11,972.66	1,27,718.02	14.06	A	Gross Capital Expenditure	1,40,980.13	1,67,384.33	18.73
B	Loans and Advances from GoI	14,417.67	22,152.08	53.65	B	Loans and Advances	3,345.54	2,470.82	-26.15
	Contingency Fund	2,000	2,000	0		-			
Public Account									
A	Small Savings, Provident Funds, etc.	14,376.34	13,907.73	-3.26	A	Advances with Departmental officers	3,840.81	3,840.81	0
B	Deposits	4,517.36	5,869.78	29.94	B	Remittances	880.23	915.68	4.03
C	Reserve Funds	7,453.60	10,110.70	35.65	C	Suspense and Miscellaneous	760.67	624.59	-17.89
D	Remittances	--	--	--		Cash balance (including investment in Earmarked Funds)	9,882.75	10,374.53	4.98
E	Suspense and Miscellaneous	--	--	--		Total	1,59,690.13	1,85,610.76	16.23
	-					Difference on account of rounding-off	--	--	--
	Surplus on Government Account	4,952.50	3,852.45	-22.21		Deficit in Revenue Account	--	--	--
	Total	1,59,690.13	1,85,610.76	16.23			1,59,690.13	1,85,610.76	16.23

Source: Finance Accounts of respective years

1.2 Consolidated Fund of the State

All revenues received by the State Government, all loans raised by the State Government, ways and means advances extended by the Reserve Bank of India and all money received by the State Government in repayment of loans forms part of the Consolidated Fund of the State.

1.2.1 Revenue Receipts

Trends and growth of revenue receipts with respect to Gross State Domestic Product (GSDP) over the five-year period (2020-25) are shown in **Table 1.5**.

Table 1.5: Trends in Revenue Receipts*(₹ in crore)*

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Receipts	64,902.19	79,815.19	89,742.30	91,534.49	96,907.91
Tax Revenue	35,762.93	47,683.65	54,196.28	63,508.69	70,306.13
<i>Own Tax Revenue</i>	17,133.61	19,533.10	24,502.02	28,178.12	30,052.36

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
State's share in Union taxes and duties	18,629.32	28,150.55	29,694.26	35,330.57	40,253.77
Non-Tax Revenue	2,899.61	3,579.75	5,761.31	5,902.90	5,351.70
Grants- in aid from GoI	26,239.65	28,551.79	29,784.71	22,122.90	21,250.08
State's Own Revenue (Own Tax and Non-Tax Revenue)	20,033.22	23,112.85	30,263.33	34,081.02	35,404.06
GSDP (2011-12 series)	3,39,802.98	4,10,723.56	4,84,984.94	5,69,287.29 (PE)	6,43,666.69 (AE)
Year-on-year growth rates (in per cent)					
Revenue Receipts	0.63	22.98	12.44	2.00	5.87
State's Own Revenue	-9.22	15.37	30.94	12.61	3.88
GSDP	-2.03	20.87	18.08	17.38	13.07
Buoyancy Ratios ⁶					
Revenue Buoyancy w.r.t GSDP	*	1.10	0.69	0.11	0.45
State's Own Revenue Buoyancy w.r.t GSDP	*	0.74	1.71	0.73	0.30

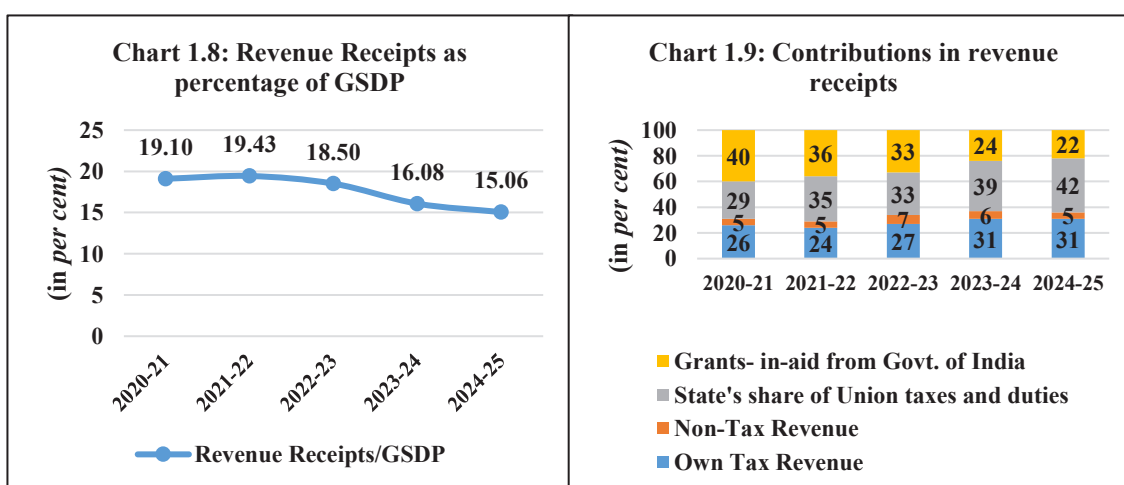
Source: Finance Accounts for Revenue Receipts and Directorate of Economics and Statistics, GoA for GSDP

PE: Provisional Estimates; AE: Advance Estimates

*Buoyancy ratio was not calculated as GSDP growth rate was negative.

During 2020-25, Assam's revenue growth has broadly not kept pace with the growth of its economy, except for the years 2020-21 and 2021-22, as reflected in the fluctuating buoyancy ratios. Although receipts increased every year, they rose slower than the State's GSDP in three out of the last five years, indicating limited elasticity of receipts to GSDP growth. This means that for every rupee the economy produced, the Government earned a smaller share as revenue. State's own sources of income—comprising tax and non-tax sources—showed an uneven growth trend, with a decline in 2020-21 followed by a sharp post-pandemic recovery up to 2022-23 and a subsequent slowdown in the next two years, indicating the need for consistent efforts to strengthen revenue mobilisation.

Revenue Receipts as percentage of GSDP and contribution from various sources in revenue receipts is given in **Chart 1.8** and **Chart 1.9**.



Source: Finance Accounts

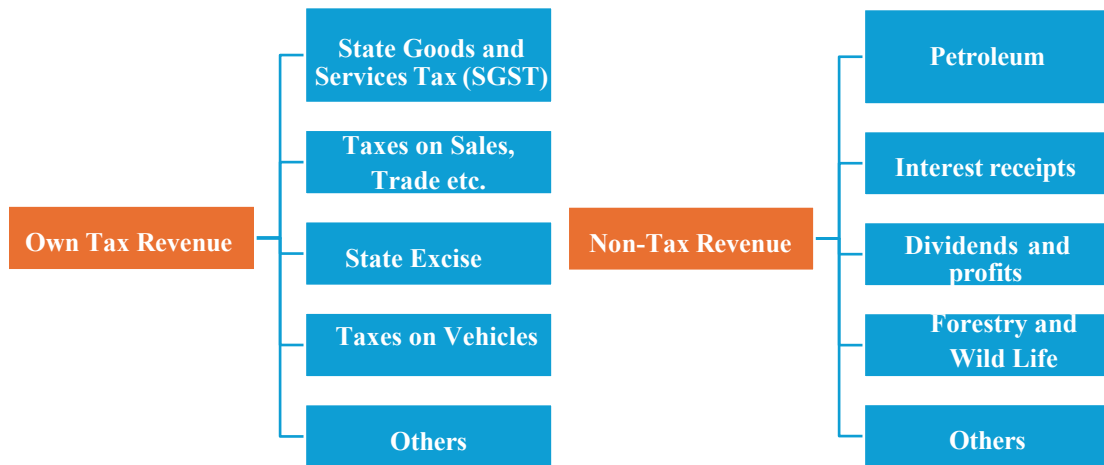
The declining trend of revenue receipts as a percentage of GSDP—from 19.10 per cent

⁶ Buoyancy ratio indicates the degree of responsiveness of a fiscal variable with respect to a given change in the base variable.

in 2020-21 to 15.06 per cent in 2024-25—indicates a weakening revenue effort relative to the size of the State economy. The composition of receipts shows a shift towards higher reliance on the State’s share in Union taxes, while the proportion of grants-in-aid from Government of India has nearly halved over the period. Although this indicates a gradual reduction in dependence on central transfers, own tax and non-tax revenue together contribute only around one-third of total receipts, underscoring limited internal revenue mobilisation. Sustaining fiscal stability would, therefore, require enhancing own tax and non-tax revenue performance to ensure that growth in receipts keeps pace with the expansion of GSDP.

A. State’s Own Resources

Chart 1.10: Details of State’s Own Revenue



(i) Own Tax Revenue

Own Tax Revenue is the revenue collected by the State Government through taxes, it is empowered to levy under the Constitution. Actuals for FY 2023-24, Budget Estimates (BEs), Revised Estimates (REs), and Actuals of Own Tax Revenue for the FY 2024-25 are given in **Table 1.6** and the composition of Actuals for FY 2024-25 is given in **Chart 1.11**.

Table 1.6: Own Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)

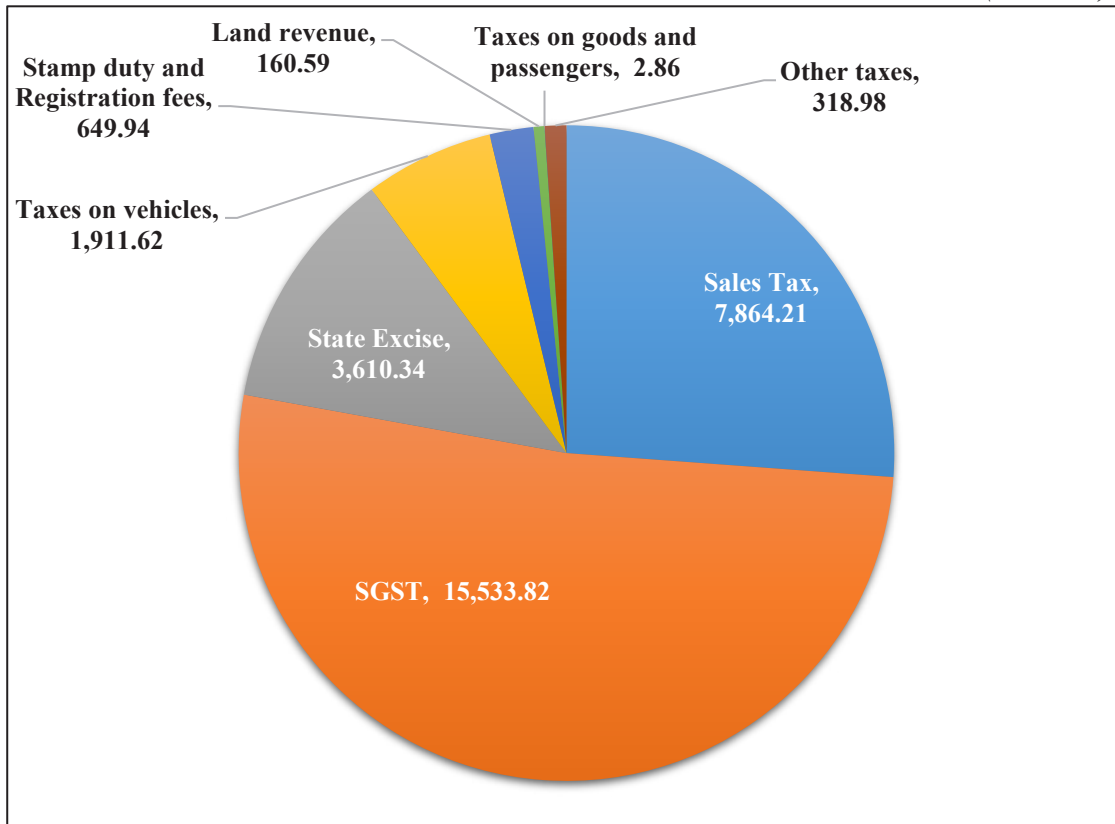
Tax Revenue	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
State Goods and Services Tax (SGST)	14,653.64	17,237.96	17,499.52	15,533.82
Taxes on Sales, Trades, etc.	7,462.99	8,718.00	8,711.19	7,864.21
State Excise	3,038.67	4,100.82	4,240.88	3,610.34
Land Revenue	333.63	228.24	366.99	160.59
Stamp Duty and Registration Fees	694.78	1,226.17	1,136.01	649.94
Vehicle Tax	1,689.80	2,197.71	1,858.78	1,911.62
Others	304.61	439.46	334.99	321.84
Total	28,178.12	34,148.36	34,148.36	30,052.36

Source: Finance Accounts and Budget documents of the State

During 2024-25, the State’s Own Tax Revenue stood at ₹ 30,052.36 crore, showing an increase of ₹ 1,874.24 crore (6.65 per cent) over the previous year’s receipts of ₹ 28,178.12 crore. However, it was lower by ₹ 4,006 crore (11.99 per cent) than the Budget and Revised Estimates of ₹ 34,148.36 crore, indicating shortfall in targeted realisation.

Chart 1.11: Components of Own Tax Revenue during 2024-25

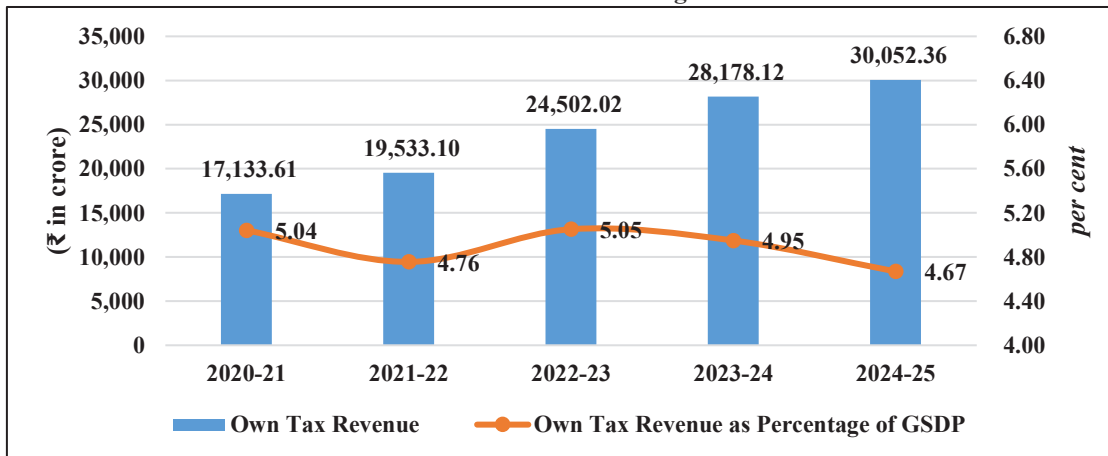
(₹ in crore)



Source: Finance Accounts

Trends of own tax revenue and its components during the period 2020-21 to 2024-25 are shown in **Chart 1.12** and **Chart 1.13** respectively.

Chart 1.12: Trends of Own Tax Revenue during FY 2020-21 to FY 2024-25

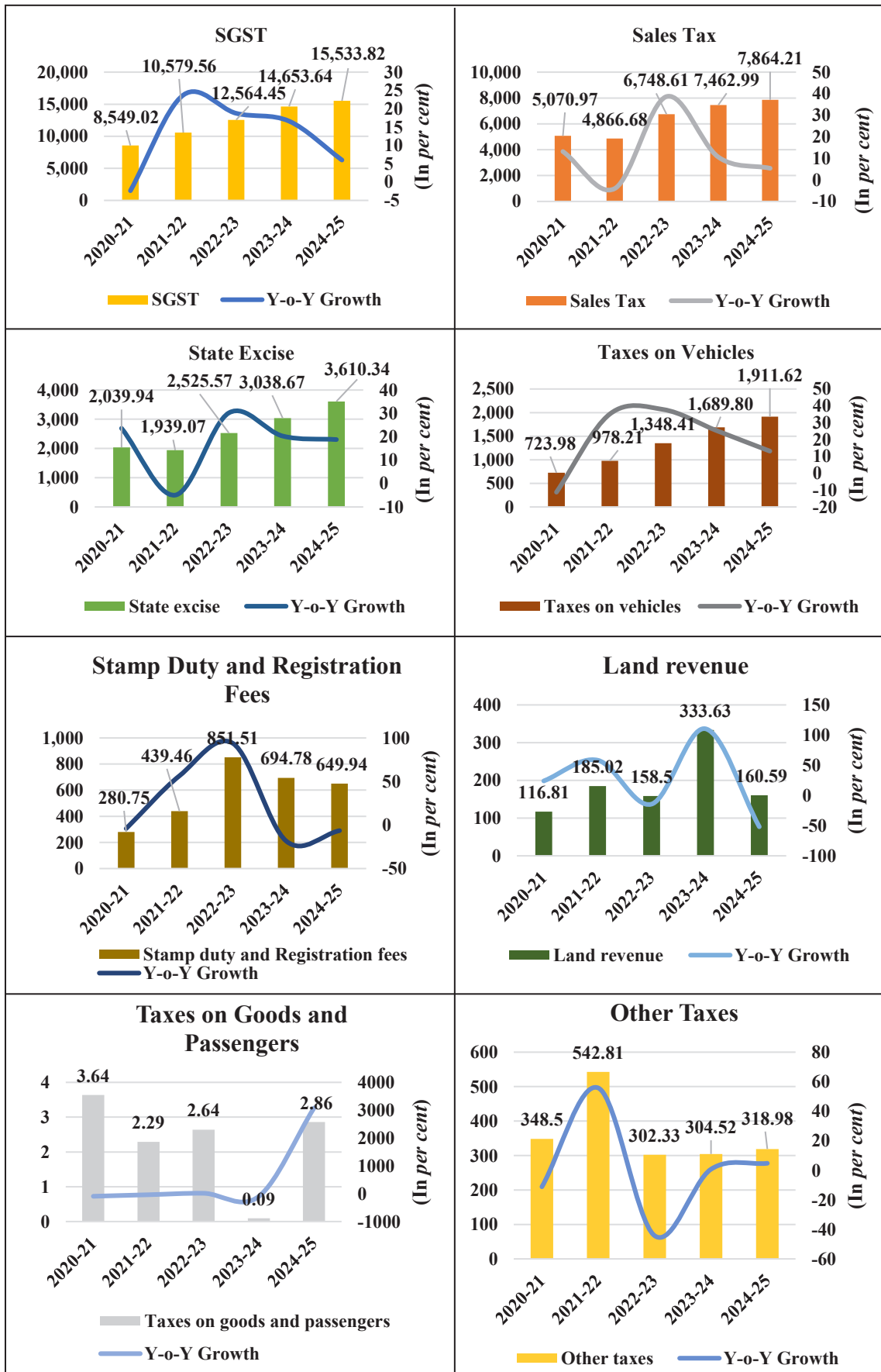


Source: Finance Accounts

State’s Own Tax Revenue exhibited a consistent upward trend from ₹ 17,133.61 crore in 2020-21 to ₹ 30,052.36 crore in 2024-25, reflecting steady improvement in revenue collection. However, Own Tax Revenue as a percentage of GSDP showed a downward movement—from 5.04 per cent in 2020-21 to 4.67 per cent in 2024-25—indicating that revenue growth did not keep pace with the expansion of the State economy.

Chart 1.13: Major components of State's Own Tax Revenue

(₹ in crore)



Source: Finance Accounts

The composition of the State's Own Tax Revenue during 2020-21 to 2024-25 shows that State Goods and Services Tax (SGST) remained the dominant source, rising steadily from ₹ 8,549.02 crore in 2020-21 to ₹ 15,533.82 crore in 2024-25. This was followed by Taxes on Sales, Trade etc., which also increased from ₹ 5,070.97 crore to ₹ 7,864.21 crore during the same period. Among other components, State Excise and Taxes on Vehicles recorded significant growth, reflecting improved collection efficiency and post-pandemic recovery in consumption and transport sectors. Conversely, Stamps and Registration Fees fluctuated, peaking at ₹ 851.51 crore in 2022-23 before moderating thereafter. Land Revenue, Other Taxes, and Taxes on Goods and Passengers contributed marginally to total revenue, with mixed performance.

The changes in Own Tax Revenue during 2024-25 as compared to 2023-24 was mainly due to the following reasons:

- Increase in Interest and Penalty component to SGST and collection of revenue under tax contributed to growth in SGST revenue.
- Increased collection of receipts under Value Added Tax (VAT) led to growth in Taxes on Sales, Trade, etc.
- Enhanced revenue from State Excise was due to better collection from alcohol produces, opium, and other miscellaneous receipts, etc.
- Growth in receipts under Taxes on Vehicles was mainly from collection of receipts under the Indian Motor Vehicles Act and other miscellaneous receipts.
- Decrease in Land Revenue was mainly due to lower collection of receipts under Land Revenue, Rates and Cesses on Land, Survey and Settlement Operations, and other miscellaneous receipts.
- Decline in Stamp duty and registration fees was mainly due to reduced collection under Sale of Stamps and Other miscellaneous receipts, etc.

During 2024-25, several measures were undertaken by the Taxation Department of Assam under the Assam Value Added Tax Act, 2003 to rationalise tax rates. The rate of VAT on diesel was revised to 22.19 paise in the rupee or ₹ 14.60 per litre, whichever is higher, with effect from 05 June 2024, and a partial exemption of ₹ 1.50 per litre was granted to Oil Companies on retail sales within the State. Similarly, the VAT rate on petrol and other motor spirits was modified to 23.45 paise in the rupee or ₹ 17.80 per litre, whichever is higher, effective from 05 June 2024, and later revised to 24.77 paise in the rupee or ₹ 18.80 per litre, whichever is higher, from 10 October 2024. Additionally, the VAT rate on Compressed Natural Gas (CNG) was reduced to five *per cent* with effect from 06 August 2024, providing relief to consumers and promoting cleaner fuel usage.

In recent times, the Excise Department of the Government of Assam has implemented several system-based measures to improve efficiency in tax administration. Under the World Bank-funded the Assam State Public Finance Institutional Reforms (ASPIRe) Project, the Assam Excise Revenue Management System (AERMS) was developed to digitise key processes such as license management, issue of permits and passes, and

collection of fees and duties, *etc.* These measures have strengthened process transparency, reduced manual handling, and facilitated online transactions. To further enhance monitoring and compliance, the Department is extending the Track and Trace System across the entire liquor production and supply chain. The system is functional at Indian Made Foreign Liquor (IMFL) bottling plants and is being expanded to wholesale and retail levels. The digital signature feature in AERMS now enables online issuance of permits and passes. A Modern Excise Chemical Laboratory has also been set up at Guwahati Biotech Park to ensure the quality parameters of liquor produced in Assam. These measures are expected to strengthen monitoring, improve compliance, and support sustained revenue growth.

The Government of Assam has undertaken significant digital initiatives also to enhance transparency and ease of doing business in land and taxation administration. Under the e-Khazana Service, rolled out across the state from July 2024 (except Sixth Schedule Areas, Cachar, and Hailakandi), citizens can conveniently pay their land revenue online. This initiative simplifies the payment process for Pattadars and Co-Pattadars. Additionally, the state introduced 100% e-Stamping from July 2023, replacing physical non-judicial stamp papers. Licensed vendors now provide e-stamping services through e-Stamping centres under the Stock Holding Corporation of India Limited (SHCIL), marking a major step towards digitisation and curbing fraudulent practices in stamp duty transactions.

(ii) Non-Tax Revenue

Non-Tax Revenue of a State refers to the rent, fees, royalties and other receipts, of the State Government from sources other than taxes.

Actuals for FY 2023-24, Budget Estimates (BEs), Revised Estimates (REs), and Actuals of Non-Tax Revenue for the FY 2024-25 are given in **Table 1.7** and the composition of Actuals for FY 2024-25 is given in **Chart 1.14**.

Table 1.7: Major Non-Tax Revenue: 2023-24 (Actuals) and 2024-25 (BEs, REs, and Actuals)

<i>(₹ in crore)</i>				
Non-Tax Revenue	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
Interest Receipts	828.11	466.10	952.33	216.53
Dividends and Profits	185.10	644.57	212.86	15.00
Petroleum	3,840.48	5,860.37	5,860.38	3,860.41
Forestry and Wildlife	564.67	1,250.00	1254.80	567.71
User Charges ⁷	115.80	70.98	133.17	213.50
Others	368.74	579.26	440.48	478.55
Total	5,902.90	8,871.28	8,854.02	5,351.70

Source: Finance Accounts and Budget documents of the State

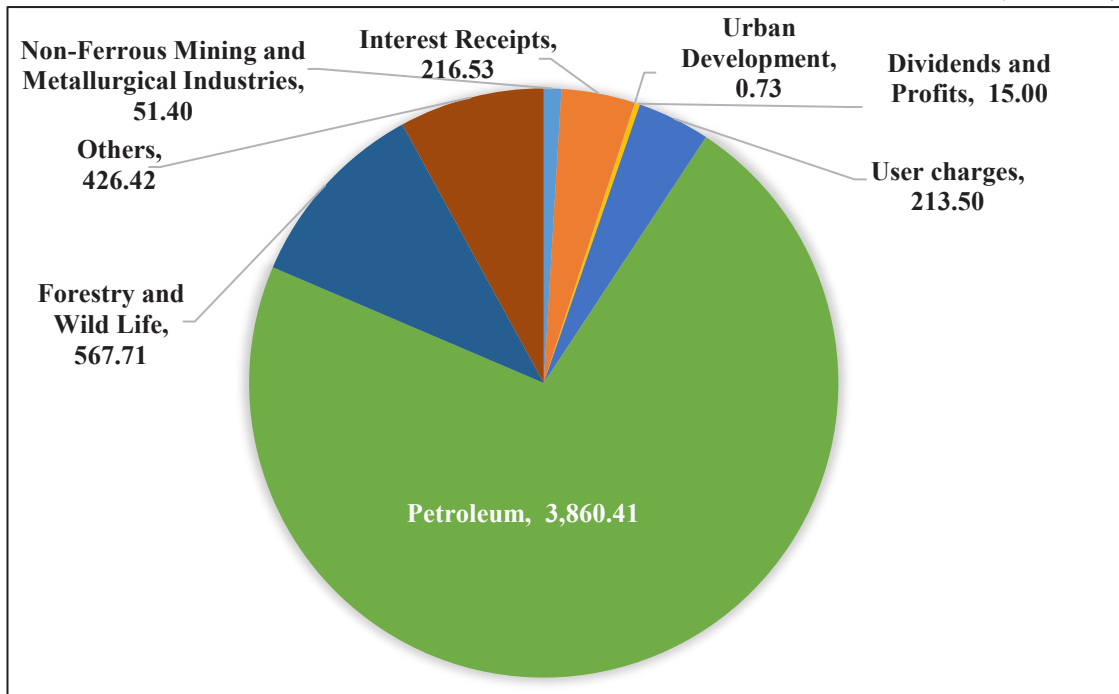
In 2024-25, major contributor to non-tax revenue was Petroleum (₹ 3,860.41 crore). However, the State's Non-Tax Revenue declined to ₹ 5,351.70 crore from ₹ 5,902.90 crore in 2023-24, falling short of both Budget and Revised Estimates. The

⁷ All non-tax revenue under Education, Health, Water Supply and Sanitation, Irrigation, Transport and Tourism pertaining to Major Head 0202, 0210, 0215, 0700, 0701, 1054 and 1452 are user charges.

decline was mainly due to reduced collections under Interest Receipts (₹ 216.53 crore), Dividends and Profits (₹ 15.00 crore), compared to the previous year. Receipts from Forestry and Wildlife also remained subdued at ₹ 567.71 crore against a Budget Estimate of ₹ 1,250.00 crore. However, User Charges more than tripled to ₹ 213.50 crore against a budget estimate of ₹ 70.98 crore for the year, indicating improved recovery of fees for public services. Overall, the shortfall across major heads points to lower realisation of non-tax receipts and dependence on volatile sources such as petroleum royalties.

Chart 1.14: Components of Non-Tax Revenue during 2024-25

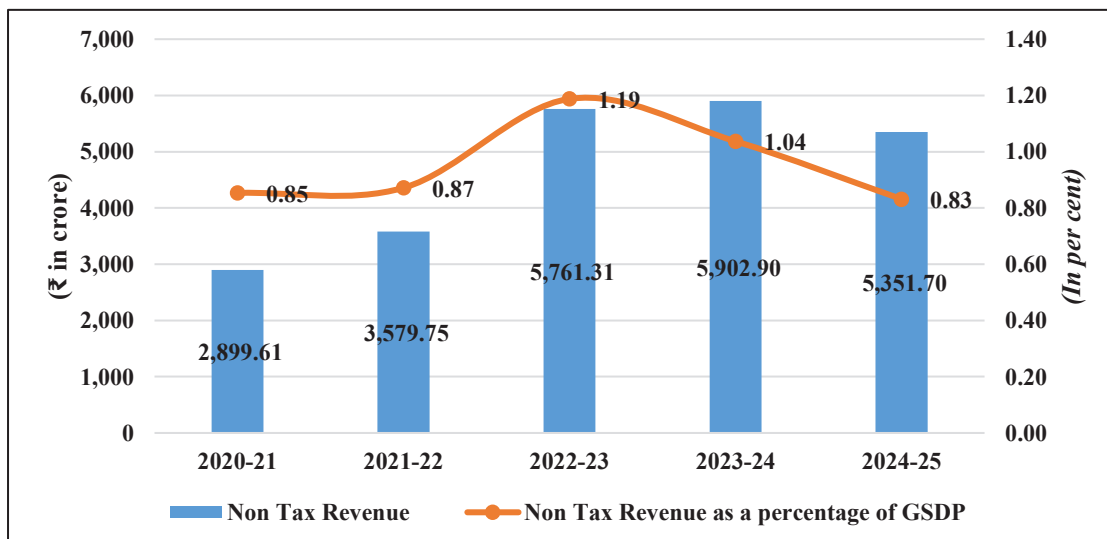
(₹ in crore)



Source: Finance Accounts

Trends of non-tax revenue and its components during the period 2020-21 to 2024-25 are shown in Chart 1.15 and Chart 1.16 respectively.

Chart 1.15: Trends in Non-Tax Revenue

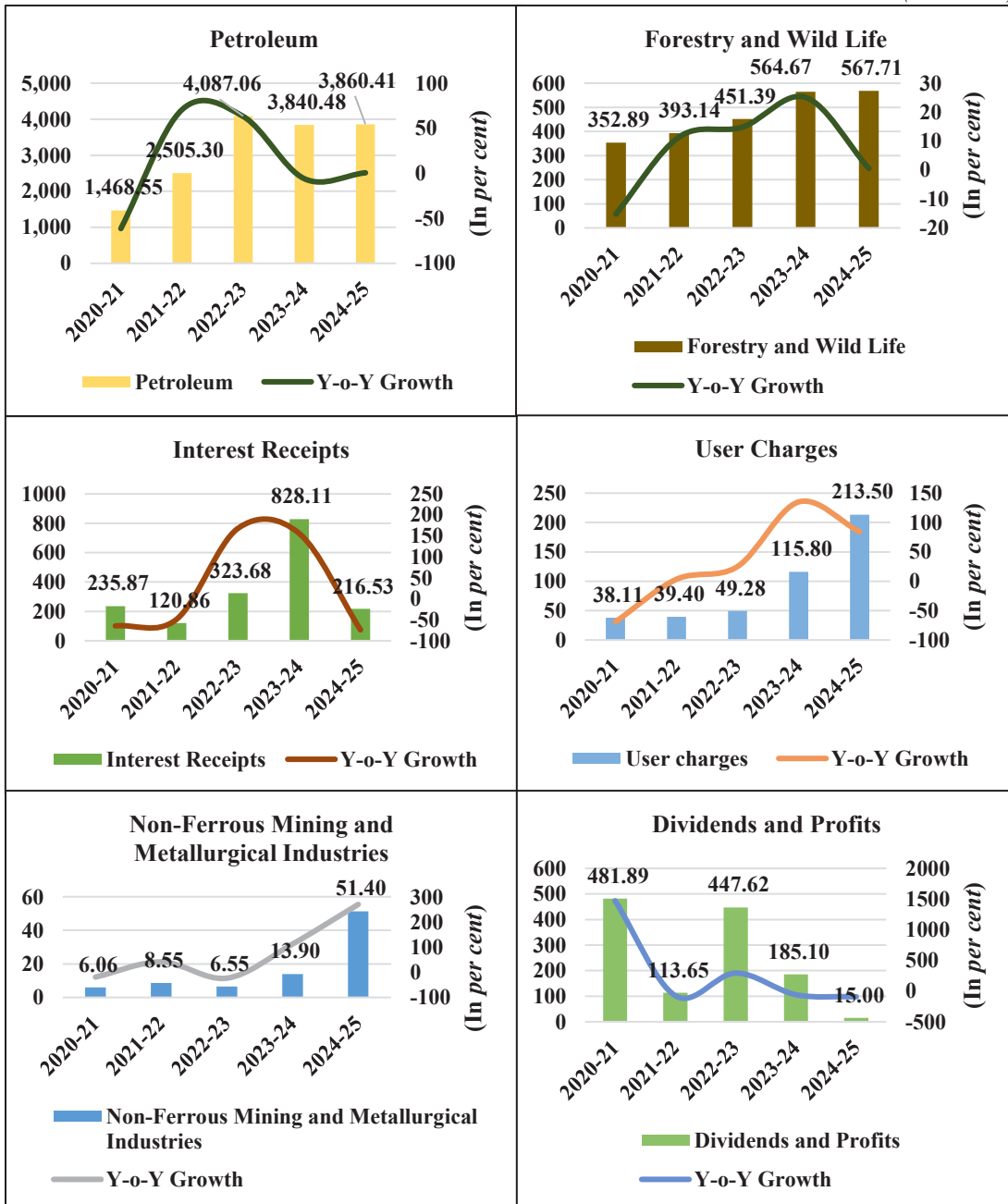


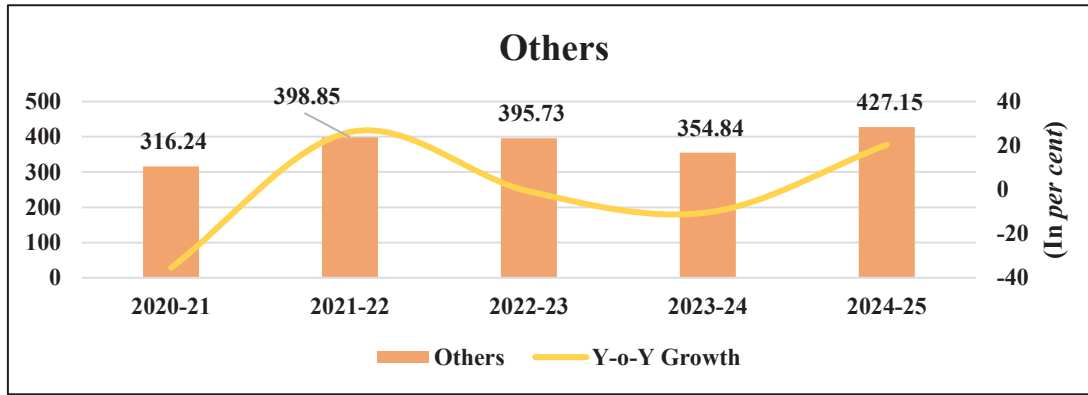
Source: Finance Accounts

Over the five-year period from 2020-21 to 2024-25, Non-Tax Revenue of the State increased from ₹ 2,899.61 crore to ₹ 5,351.70 crore, registering overall growth but with considerable year-to-year volatility. The revenue peaked at ₹ 5,902.90 crore in 2023-24 before declining in 2024-25. As a share of GSDP, Non-Tax Revenue fluctuated between 0.83 and 1.19 per cent, with a peak in 2022-23 followed by a gradual decline, suggesting that growth in non-tax revenue has also not kept pace with economic expansion.

Chart 1.16: Major components of State's Non-Tax Revenue

(₹ in crore)





The component-wise trend of Non-Tax Revenue over the last five years shows wide fluctuations across categories. Receipts under Petroleum showed a fluctuating trend during the period 2020-21 to 2024-25. The receipts for 2020-21 was ₹ 1,468.55 crore which was substantially low compared to previous years, mainly due to the fall in international crude oil prices, the impact of the COVID-19 pandemic, and suspension of production activities following the Baghjan incident⁸. In 2021-22, receipts increased substantially to ₹ 2,505.30 crore owing to higher production of natural gas and an increase in royalty rates. The receipts further rose sharply to ₹ 4,087.06 crore in 2022-23 due to increase in rate of royalty of crude oil and natural gas and also an increase in production owing to the regrant of petroleum mining leases of Oil India Limited and Oil and Natural Gas Corporation Limited, restart of production of Amguri field by Oilmax Energy Private Limited, and start of production from Discovered Small Fields (DSF) by Vedanta Limited. However, the growth moderated in the following years, with receipts declining to ₹ 3,840.48 crore in 2023-24 and ₹ 3,860.41 crore in 2024-25, primarily due to a fall in international crude oil royalty rates and reduced production of crude oil, natural gas, and associated minerals.

The receipts from Forestry and Wildlife rose meagerly from ₹ 564.67 crore in 2023-24 to ₹ 567.71 in 2024-25. Interest Receipts peaked sharply at ₹ 828.11 crore in 2023-24 but dropped to ₹ 216.53 crore in 2024-25, while Dividends and Profits declined drastically after 2022-23. Among other sources, Receipts from Non-Ferrous Mining rose significantly to ₹ 51.40 crore in 2024-25, reflecting increased mineral activity. User Charges also showed steady growth, reaching ₹ 213.50 crore in 2024-25.

The changes in Non-Tax Revenue during 2024-25 as compared to 2023-24 was mainly due to the following reasons:

- Reduction in Interest Receipts was mainly due to lower collection of interest from Public Sector Undertakings and other miscellaneous receipts.
- Rise in collection under Non-ferrous Mining and Metallurgical Industries was mainly from Major and Minor minerals concession fees, rents, and royalties.
- Decline in Dividend and Profits was mainly due to decrease in receipt of dividends from public sector undertakings.

⁸ The Baghjan incident refers to the 2020 blowout and fire at an Oil India Limited gas well in Baghjan, Assam

B. State's share in Union Taxes and Duties

Trends in the components of State's share in Union taxes and duties are shown in Table 1.8.

Table 1.8: State's share in Union Taxes and Duties

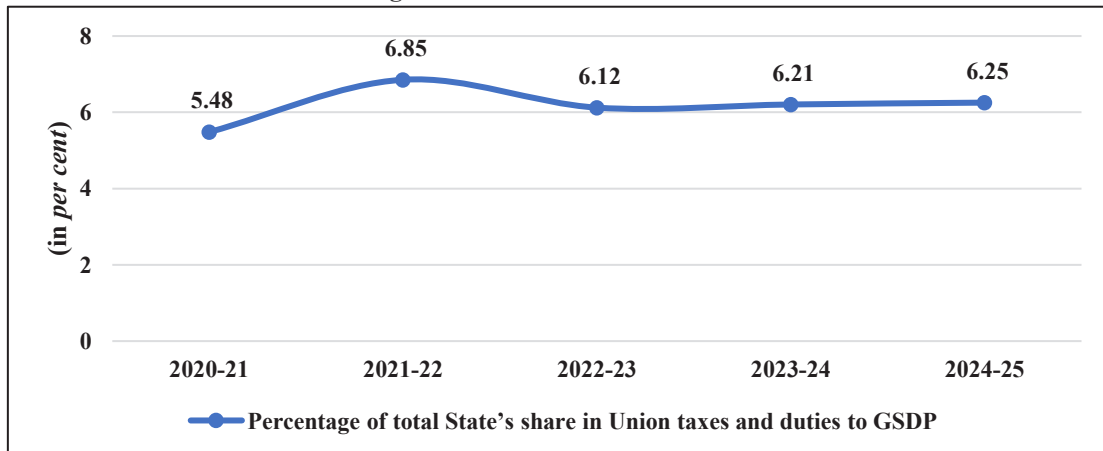
Components	2020-21	2021-22	2022-23	2023-24	2024-25
Central Goods and Services Tax (CGST)	5,497.76	7,895.43	8,393.50	10,722.38	11,756.55
Corporation Tax	5,648.64	8,298.61	9,949.02	10,604.68	11,422.24
Taxes on Income other than Corporation Tax	5,794.53	8,272.50	9,722.45	12,246.98	14,566.82
Customs	964.41	2,073.20	1,167.68	1,238.11	2,047.95
Union Excise Duties	622.41	1,156.10	366.32	468.53	394.13
Service Tax	86.82	424.25	46.40	6.59	1.29
Other Taxes	14.75	30.46	48.89	43.30	64.79
Total	18,629.32	28,150.55	29,694.26	35,330.57	40,253.77

Source: Finance Accounts

The State's share in Union taxes and duties registered a significant increase from ₹ 18,629.32 crore in 2020-21 to ₹ 40,253.77 crore in 2024-25, reflecting a growth of over 116.08 *per cent* during the five-year period. The rise was primarily driven by higher devolution under Central Goods and Services Tax (CGST), Corporation Tax, and Taxes on Income other than Corporation Tax, which together accounted for around 94 *per cent* of the total share in 2024-25.

Percentage of total State's share in Union taxes and duties to GSDP is given in Chart 1.17.

Chart 1.17: Percentage of total State's share in Union taxes and duties to GSDP



Source: Finance Accounts

As seen from the Chart, State's share in Union taxes and duties as a percentage of GSDP exhibited moderate fluctuations over the five-year period. It increased from 5.48 *per cent* in 2020-21 to a peak of 6.85 *per cent* in 2021-22, before settling around 6.25 *per cent* in 2024-25. The relatively stable ratio in recent years indicates that the growth in devolution from the Centre broadly kept pace with the expansion of the State economy, ensuring a steady fiscal contribution from shared taxes.

C. Grants-in-Aid from Government of India

Trend of Grants-in-Aid (GIA) from GoI and its components are shown in **Table 1.9**.

Table 1.9: Grants-in-Aid from Government of India

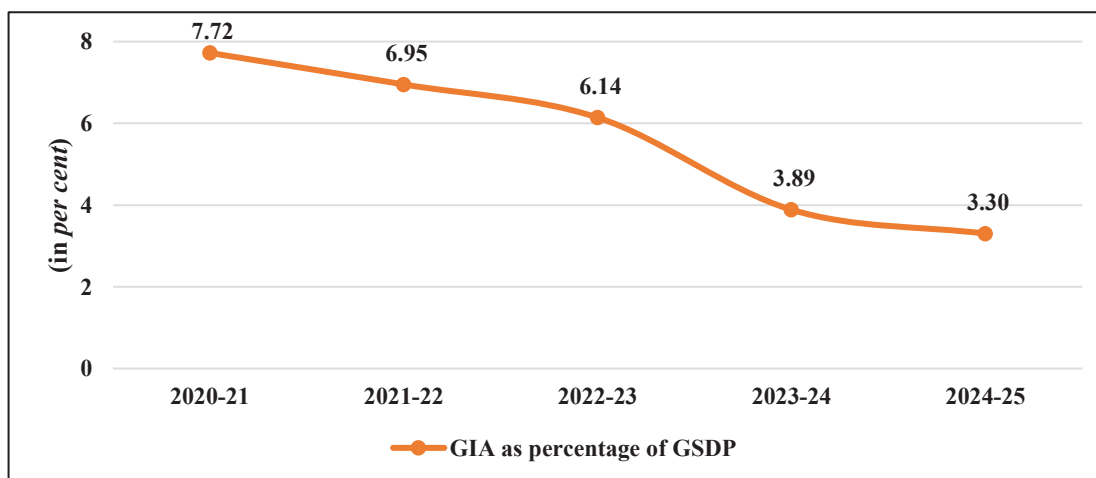
(₹ in crore)					
Components	2020-21	2021-22	2022-23	2023-24	2024-25
Grants for Centrally Sponsored Schemes	13,832.87	18,186.82	21,557.33	16,205.52	19,528.28
Finance Commission Grants	10,533.90	8,916.05	7,355.00	5,599.23	1,355.73
Other transfers/Grants to States/Union Territories with Legislature	1,872.88	1,448.92	872.38	318.15	366.07
Total	26,239.65	28,551.79	29,784.71	22,122.90	21,250.08

Source: Finance Accounts

During 2024-25, Grants-in-Aid (GIA) from the Government of India declined to ₹ 21,250.08 crore from ₹ 22,122.90 crore in 2023-24, reflecting a year-on-year reduction of 3.95 per cent. The fall was mainly due to a steep contraction in Finance Commission Grants, which dropped sharply from ₹ 5,599.23 crore to ₹ 1,355.73 crore. This was due to non-release of funds under the sections Revenue Deficit Grants and Grants for Rural Local Bodies made during the year. This shortfall was partly offset by an increase in Centrally Sponsored Scheme (CSS) Grants, which rose from ₹ 16,205.52 crore in 2023-24 to ₹ 19,528.28 crore in 2024-25. Other transfers and grants to Union Territories remained marginal.

Percentage of Grant-in-Aid from Government of India to GSDP is given in **Chart 1.18**.

Chart 1.18: Percentage of Grant-in-Aid from Government of India to GSDP



Source: Finance Accounts

As shown in the Chart, Grants-in-aid as a percentage of GSDP fell consistently from 7.72 per cent in 2020-21 to 3.30 per cent in 2024-25, reflecting a sharp decline in the relative contribution of central grants to the State’s income. The downward trajectory suggests reduced dependence on central transfers and a growing need for the State to strengthen its own revenue base to sustain expenditure and development priorities.

(i) Grants for Centrally Sponsored Schemes

Out of the Grants of ₹ 19,528.28 crore for Centrally Sponsored Schemes during 2024-25, major allocations were made to the schemes shown in **Table 1.10**.

Table 1.10: Major Schemes receiving grants

Name of the Scheme	2024-25 Amount (₹ in crore)	2023-24 Amount (₹ in crore)	Percentage change over previous year
PMAY-Rural	4,336.24	1,811.49	139.37
Integrated Child Development Service Schemes	2,482.34	1,595.68	55.57
Samagra Shikha - Elementary Education	2,101.50	1,027.03	104.62
National Urban Health Mission	1,750.66	1,650.40	6.07
Pradhan Mantri Poshan Shakti Nirman (PM Poshan)	851.02	425.06	100.21

Source: Finance Accounts

(ii) Fifteenth Finance Commission Grants

The Fifteenth Finance Commission (15th FC) grants were provided to the States for local bodies and State Disaster Response Fund (SDRF), State Disaster Mitigation Fund (SDMF) and health sector grants. Details of grants provided by GoI are given in Table 1.11.

Table 1.11: Recommended amount, actual release and transfers of Grant-in-Aid

(₹ in crore)			
Transfers	Recommendation of 15 th FC for 2024-25	Actual release by GoI, during 2024-25	Release by State Government (Total percentage of the amount released by GoI)
(i) Grants to PRIs	1,315	0	0 (-)
(a) Performance/Tied Grants	789	0	0 (-)
(b) Untied Grants	526	0	0 (-)
(ii) Grants to ULBs	677	639.73	639.73 (100)
(a) Non-Million Plus Cities (Performance/Tied Grant)	406.20	452.58	452.58 (100)
(b) Non-Million Plus Cities (General Basic/Untied Grant)	270.80	187.15	187.15 (100)
(iii) Grant for Health Sector	308	0	0 (-)
Total for Local Bodies (i+ii+iii)	2,300	639.73	639.73 (100)
State Disaster Response Fund (SDRF)	Central Share	716	716 (100)
	State Share	79.20	79.20 (-)
State Disaster Mitigation Fund (SDMF)	Central Share	179	0 (-)
	State Share	19.89	0 (-)
Total for SDRMF*	994.09	716	795.20 (111.06)

Source: Finance Accounts, 15th Finance Commission Report and Information received from Finance (Economic Affairs Department), Government of Assam

Note: i) *Excludes State Government's transfer of ₹ 340.40 crore of Central Share received during 2023-24 together with ₹ 38 crore of State Share under SDRF and ₹ 162.20 crore of Central Share received during 2023-24 together with ₹ 18 crore of State Share under SDMF during 2024-25.

During 2024-25, against the Fifteenth Finance Commission's recommended grants of ₹ 3,294.09 crore, an amount of ₹ 639.73 crore was received from the Government of India towards Urban Local Bodies (ULBs), which was fully released by the State Government during the year. The Commission mandates that local bodies must be duly constituted through elections to receive grants. Without elected representatives, funds cannot be released to Panchayats. Panchayat elections of the State, due in 2023, were conducted in May 2025. As a result, Finance Commission grants to PRIs earmarked for 2023-25 were not released as of 31 March 2025. This affected both Basic Grants and Tied Grants meant for water supply, sanitation, and other civic services. Under the State

Disaster Response and Mitigation Funds (SDRMF), the State received ₹ 716 crore (Central share) from the Government of India, which was fully released by the State, along with ₹ 79.20 crore of its own share.

Issues relating to Management of 15th Finance Commission Grants

Unauthorised retention of 15th FC Grant funds in Savings Bank Account

Out of the grants awarded by the 15th Finance Commission for the year 2020-21, the Commissioner of Panchayat & Rural Development (CPRD) transferred an amount of ₹ 689.01 crore (₹ 668.56 crore as 1st instalment of both Tied and Untied grants and ₹ 20.45 crore as penal interest from GoA) in a savings bank account. The CPRD released the same to various PRIs from the savings account over a period from October 2020 to July 2022. As a result of such unauthorised retention of 15th FC grants in the said savings bank account by the CPRD, an accumulated interest of ₹ 5.41 crore was earned till 31-03-2025 which were not transferred to PRIs. However, all subsequent grants under 15th FC were directly released to the PRIs from the treasury, as mandated.

Lackadaisical approach towards transfer of 15th FC funds to PRIs

During 2020-21, an amount of ₹ 116.99 crore, being 50 *per cent* of the Tied Grant (2nd instalment), was disbursed to 2,197 Gram Panchayats (GPs) for GPs. However, 26 GPs intimated the CPRD, Assam (from June 2022) about non-receipt of the same. The matter being flagged (February 2023) by CPRD to Bank, the SBI, Dispur Branch informed (March 2023) CPRD that the NEFT against 131 GPs had failed and the refunded amounts were credited to 14th FC's bank account (meant for transacting administrative expenses of 14th FC funds). The up-to-date position in respect of the 131 GPs was as under:

- the allotted amount of 44 GPs was re-transferred by the CPRD, Assam by September 2024.
- the process in respect of 34 GPs involving ₹ 1.82 crore, though stated to have been initiated in February 2023, was not finalised till date of Audit.
- For the remaining 53 GPs involving ₹ 2.70 crore, no initiative has been taken as of May 2025 for the re-disbursement of the returned amount.

1.2.2 Capital Receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

Trends of capital receipts and its components during 2020-21 to 2024-25 are shown in **Table 1.12**.

Table 1.12: Trends in growth and composition of Capital Receipts

(₹ in crore)

Sources of State's Receipts	2020-21	2021-22	2022-23	2023-24	2024-25
Capital Receipts[#]	17,942.74	19,769.64	23,666.45	31,054.05	31,552.31
Miscellaneous Capital Receipts	0	0	0	0	0

Sources of State's Receipts	2020-21	2021-22	2022-23	2023-24	2024-25
Recovery of Loans and Advances	2.56	3,099.49	5.07	3,282.45	879.30
Public Debt Receipts	17,940.18	16,670.15	23,661.38	27,771.60	30,673.01
<i>Internal Debt*</i>	16,382.36	14,138.94	19,225.76	21,766.42	22,870.47
<i>Loans and advances from GoI</i>	1,557.82	2,531.21	4,435.62	6,005.18	7,802.54
Year-on-Year growth rates (in per cent)					
GSDP	(-) 2.03	20.87	18.08	17.38	13.07
Capital Receipts	25.85	10.18	19.71	31.22	1.60
Debt Capital Receipts	25.90	(-)7.08	41.94	17.37	10.45
Internal Debt	15.83	(-)13.69	35.98	13.21	5.07
Loans and Advances from GoI	1364.94	62.48	75.24	35.39	29.93

Source: Finance Accounts and Directorate of Economics and Statistics, Assam for GSDP

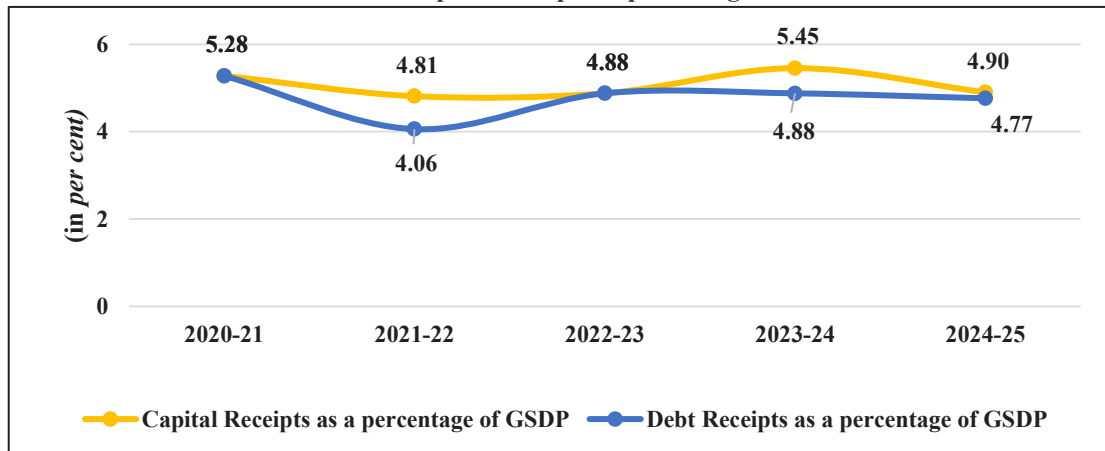
#Includes receipts under Consolidated Fund only.

*Including net figure under Ways and Means Advances/Overdraft/Special Drawing Facility.

Capital Receipts of the State stood at ₹ 31,552.31 crore in 2024-25, marking a growth of 1.60 per cent from ₹ 31,054.05 crore in 2023-24. The composition continued to be dominated by Public Debt Receipts, which accounted for about 97 per cent of total capital receipts. Internal Debt increased from ₹ 21,766.42 crore in 2023-24 to ₹ 22,870.47 crore in 2024-25, while Loans and Advances from the Government of India increased to ₹ 7,802.54 crore. Special Way and Means Advances of ₹ 9,819.70 crore was also availed by the State from RBI and paid the same amount at the end of the year. The year-on-year variations indicate that capital inflows were largely influenced by borrowing patterns, with limited contribution from non-debt sources such as recovery of loans and advances.

Capital Receipts as percentage of GSDP is depicted in **Chart 1.19**.

Chart: 1.19 Capital Receipts as percentage of GSDP



Source: Finance Accounts

Chart 1.19 reveals that Capital Receipts as a percentage of GSDP declined from 5.45 per cent in 2023-24 to 4.90 per cent in 2024-25, following a consistent rise over the past two years. Debt Receipts also decreased from 4.88 per cent to 4.77 per cent of GSDP during the same period.

1.2.3 Finance Commission Projections and Actuals

The projected revenue, deficits and GSDP by the 15th Finance Commission and actuals for the FY 2020-21 to FY 2024-25 are given in the **Table 1.13**.

Table 1.13: 15th FC Projection vis-à-vis actuals

(₹ in crore)

	2020-21		2021-22		2022-23		2023-24		2024-25	
	Projection	Actuals	Projection	Actuals	Projection	Actuals	Projection	Actuals	Projection	Actuals
GSDP (2011-12 Series - Current Prices)	3,81,408.00	3,39,802.98	3,44,959.00	4,10,723.56	3,72,556.00	4,84,984.94	4,06,086.00	5,69,287.29	4,44,664.00	6,43,666.69
Own Revenue Receipts	26,689.00	20,033.22	22,036.00	23,112.85	24,005.00	30,263.33	26,421.00	34,081.02	29,226.00	35,404.06
State's Own Tax Revenue	21,190.00	17,133.61	16,440.00	19,533.10	17,917.00	24,502.02	19,730.00	28,178.12	21,836.00	30,052.36
State's Own Non-Tax Revenue	5,499.00	2,899.61	5,596.00	3,579.75	6,088.00	5,761.31	6,691.00	5,902.90	7,390.00	5,351.70
State's share in Union Taxes/ Duties	26,776.00	18,629.32	20,600.73	28,150.55	22,916.60	29,694.26	25,786.76	35,330.57	29,295.82	40,253.77
Revenue Deficit (-)/ Surplus (+) as percentage of GSDP	NIL	-1.46	NIL	-2.04	NIL	-3.88	NIL	-1.47	0.02	-0.48
Fiscal Deficit as percentage of GSDP	-4.50	-3.56	-4.00	-4.84	-3.50	-6.23	-3.00	-3.66	-3.00	-4.43

Source: Finance Accounts

1.2.4 Expenditure

Government expenditure is classified into revenue expenditure, capital expenditure, and loans and advances. Revenue expenditure includes costs for maintenance, repairs, and day-to-day functioning of departments, including administrative and establishment expenses. Capital expenditure relates to the initial construction of projects and sanctioned improvements or additions to assets. Loans and advances comprise funds provided by the Government to Public Sector Undertakings and other entities, which are recoverable over time. Details of expenditure, total expenditure as percentage of GSDP and share of its components are given in **Table 1.14**, **Chart 1.20** and **Chart 1.21** respectively.

Table 1.14: Total Expenditure and its composition

(₹ in crore)

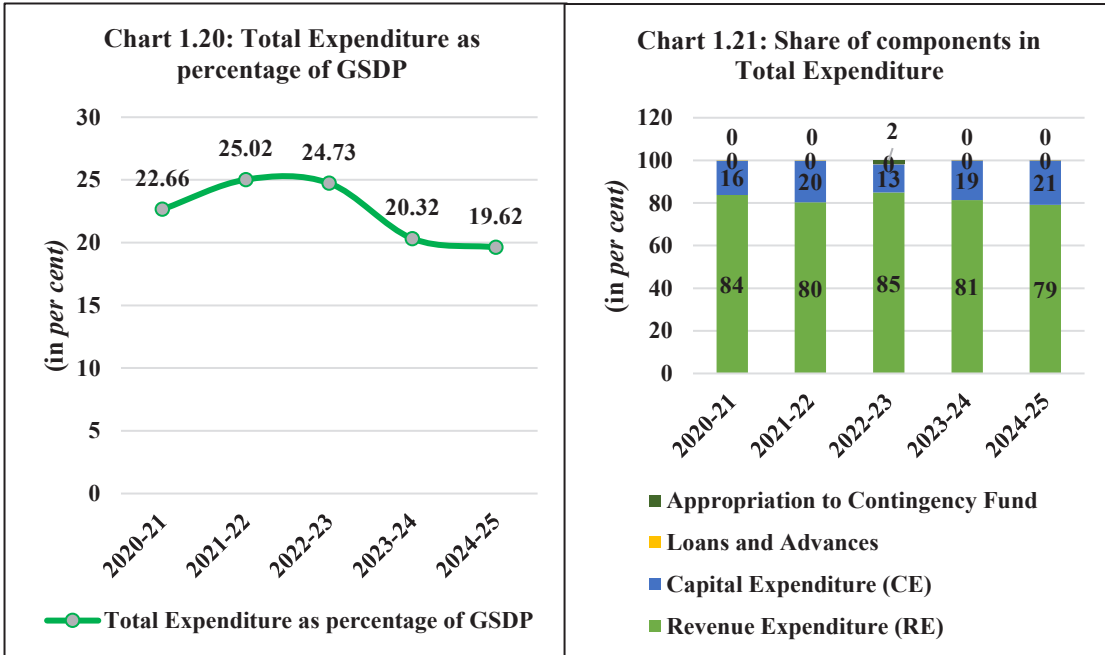
Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
Total Expenditure (TE)	77,006.78	1,02,777.80	1,19,952.20	1,15,671.63	1,26,316.73
Revenue Expenditure (RE)	64,519.59	82,547.96	1,01,814.65	94,162.90	99,907.96
Capital Expenditure (CE)	12,399.39	20,125.83	15,997.71	21,444.23	26,404.20
Loans and Advances	87.80	104.01	339.84	64.50	4.57
Appropriation to Contingency Fund	0	0	1,800.00	0	0

Source: Finance Accounts

During 2024-25, State's Total Expenditure increased to ₹ 1,26,316.73 crore from ₹ 1,15,671.63 crore in 2023-24, reflecting an overall growth of 9.20 per cent over the previous year. The rise was mainly driven by a substantial increase (23.13 per cent) in Capital Expenditure from ₹ 21,444.23 crore in 2023-24 to ₹ 26,404.20 crore in 2024-25,

indicating enhanced focus on capital creation and asset-building. Revenue Expenditure also grew by 6.10 *per cent*, from ₹ 94,162.90 crore to ₹ 99,907.96 crore, primarily due to increase in committed liabilities on salaries, pensions, and subsidies.

Loans and Advances registered a sharp fall from ₹ 64.50 crore in 2023-24 to ₹ 4.57 crore in 2024-25, reflecting lower disbursements under recoverable advances. The overall trend highlights a steady expansion in expenditure with a visible rise in the capital outlay component over the past five-year period.



Source: Finance Accounts

Total Expenditure as a percentage of GSDP fluctuated during 2020-21 to 2024-25, ranging between 19.62 *per cent* and 25.02 *per cent*. The composition of total expenditure shows that Revenue Expenditure consistently formed the major share, varying between 79 *per cent* and 85 *per cent* of total expenditure during the last five-year period. During the same period, Capital Expenditure accounted for 13 to 21 *per cent*, reflecting gradual enhancement of investment spending except a dip in 2022-23. Loans and Advances and Appropriation to Contingency Fund together remained below two *per cent* during the period.

Out of the total expenditure of ₹ 1,26,316.73 crore incurred by the State during the financial year 2024-25, a portion amounting to ₹ 22,214.85 crore⁹ pertained to pass-through transactions such as Finance Commission grants, Central Share of CSS, Employees’ NPS Contribution, National Mineral Exploration Trust (NMET), Central Road and Infrastructure Fund (CRIF), etc.

⁹ Central Share of CSS transferred to SNAs ₹ 18,867.33 crore, Employees’ NPS Contribution ₹ 1,488.08 crore, National Mineral Exploration Trust (NMET) ₹ 1.11 crore, and Finance Commission Grants ₹ 1,858.33 crore.

Sector-wise Total Expenditure

Sector-wise composition of expenditure is given in **Table 1.15** and relative share of various sectors in total expenditure is depicted in **Chart 1.22**.

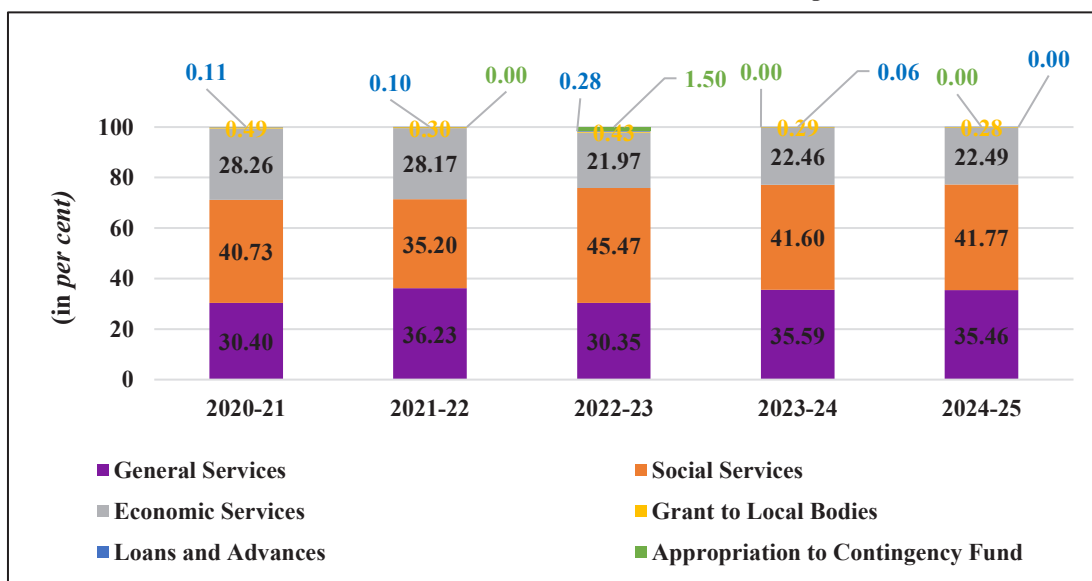
Table 1.15: Sector –wise Total Expenditure

Parameters	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	23,410.78	37,231.32	36,404.69	41,171.09	44,788.80
Social Services	31,368.38	36,182.86	54,542.10	48,120.26	52,766.62
Economic Services	21,762.87	28,953.48	26,349.34	25,982.55	28,405.07
Grant to Local Bodies	376.95	306.13	516.23	333.23	351.67
Loans and Advances	87.80	104.01	339.84	64.50	4.57
Appropriation to Contingency Fund	0	0	1,800	0	0
Total	77,006.78	1,02,777.80	1,19,952.20	1,15,671.63	1,26,316.73

Source: Finance Accounts

During 2024-25, the sectoral distribution of total expenditure reflects a broad-based increase across all major categories. Expenditure on General Services increased from ₹ 41,171.09 crore in 2023-24 to ₹ 44,788.80 crore in 2024-25, marking a growth of about 8.79 per cent. Social Services, the largest component of total expenditure, rose from ₹ 48,120.26 crore to ₹ 52,766.62 crore during the same period — an increase of around 9.66 per cent. Expenditure on Economic Services recorded a sharper rise of 9.32 per cent, from ₹ 25,982.55 crore in 2023-24 to ₹ 28,405.07 crore in 2024-25. Significant increase in expenditure on Social and Economic Services during the year indicates the State Government’s increased focus towards Developmental Expenditure.

Chart 1.22: Relative share of various sectors in Total expenditure



Source: Finance Accounts

The relative share of sectors in total expenditure over the period 2020-21 to 2024-25 showed that Social Services consistently commanded the highest proportion, having a share of 41.77 per cent in 2024-25 compared to 40.73 per cent in 2020-21, reflecting welfare orientation of the State. The share of General Services hovered between 30 and 37 per cent, rising from 30.40 per cent in 2020-21 to 35.46 per cent in 2024-25. Economic

Services maintained a share of around 21–29 *per cent* during the period. Grants to Local Bodies accounted for less than one *per cent* of total expenditure throughout the period.

1.2.4.1 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Growth of revenue expenditure, its ratio to total expenditure, GSDP and revenue receipts are shown in **Table 1.16**.

Table 1.16: Revenue Expenditure – Basic parameters

Parameters	(<i>₹ in crore</i>)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Total Expenditure (TE)	77,006.78	1,02,777.80	1,19,952.20	1,15,671.63	1,26,316.73
Revenue Expenditure (RE)	64,519.59	82,547.96	1,01,814.65	94,162.90	99,907.96
RE as percentage of Revenue Receipts	99.41	103.42	113.45	102.87	103.10
RE as percentage of TE	83.78	80.32	84.88	81.41	79.09
RE/GSDP (<i>per cent</i>)	18.99	20.10	20.99	16.54	15.52
Year-on-year growth (<i>in per cent</i>)					
Revenue Expenditure	-1.97	27.94	23.34	-7.52	6.10
GSDP Growth	-2.03	20.87	18.08	17.38	13.07

Source: Finance Accounts

The Revenue Expenditure increased from ₹ 94,162.90 crore in 2023-24 to ₹ 99,907.96 crore in 2024-25, registering a growth of 6.10 *per cent*. The Total Expenditure also rose by 9.20 *per cent* during the same period. However, the share of Revenue Expenditure in Total Expenditure declined from 81.41 *per cent* to 79.09 *per cent*, indicating a marginal positive shift towards fiscal space for capital spending.

A. Sector-wise Revenue Expenditure

Sector-wise composition of Revenue Expenditure is given in **Table 1.17** and Relative share of various sectors in Revenue Expenditure is depicted in **Chart 1.23**. Detailed Sector-wise expenditure is given in **Appendix 1.2**.

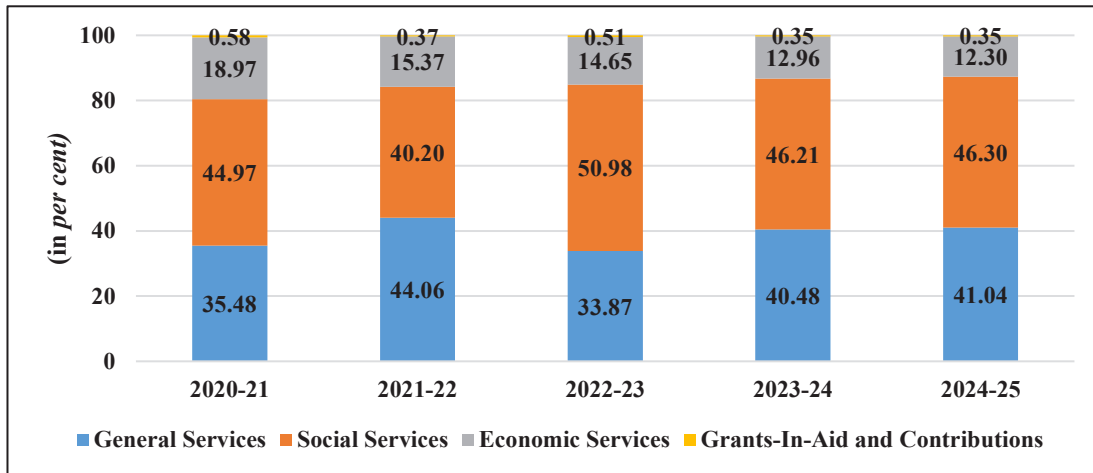
Table 1.17: Sector –wise Revenue Expenditure

Parameters	(<i>₹ in crore</i>)				
	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	22,892.34	36,368.53	34,483.18	38,120.59	41,005.93
Social Services	29,014.03	33,182.34	51,903.99	43,509.48	46,257.12
Economic Services	12,236.27	12,690.96	14,911.25	12,199.60	12,293.24
Grants-In-Aid and Contributions	376.95	306.13	516.23	333.23	351.67

Source: Finance Accounts

During 2024-25, expenditure under General Services increased by 7.57 *per cent* over the previous year, while Social Services registered a growth of 6.32 *per cent*. Expenditure on Economic Services, however, remained largely stable with a marginal rise of 0.77 *per cent*. The composition of Revenue Expenditure continued to be dominated by Social and General Services, reflecting the Government's sustained focus on social sector outlays and administrative functions.

Chart 1.23: Relative share of various sectors in Revenue expenditure



Source: Finance Accounts

The sectoral pattern of Revenue Expenditure over the five-year period (2020-21 to 2024-25) showed a relatively stable distribution except for 2022-23. The share of Social Services remained the largest, fluctuating between 40 and 51 per cent, with Education, Sports Arts and Culture; Social Welfare and Nutrition; Water Supply, Sanitation, Housing and Urban Development and Health and Family Welfare being four major areas of expenditure. General Services ranged from 34 to 44 per cent. Economic Services accounted for 12 to 19 per cent of the total (Agriculture and Allied Activities and Rural Development being the two major areas), showing a gradual contraction in recent years. The proportion of Grants-in-Aid and Contributions stayed negligible at below one per cent. The overall trend indicates that despite some annual variations, the fiscal priority of the State continues to be in favour of social and administrative sectors, with limited share of Economic services.

B. Committed expenditure

The committed expenditure of the State Government on revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources. The component of committed expenditure is given in Table 1.18 and committed expenditure as a percentage of revenue receipts and remaining fiscal space for other expenditure is given in Chart 1.24.

Table 1.18: Components of Committed Expenditure

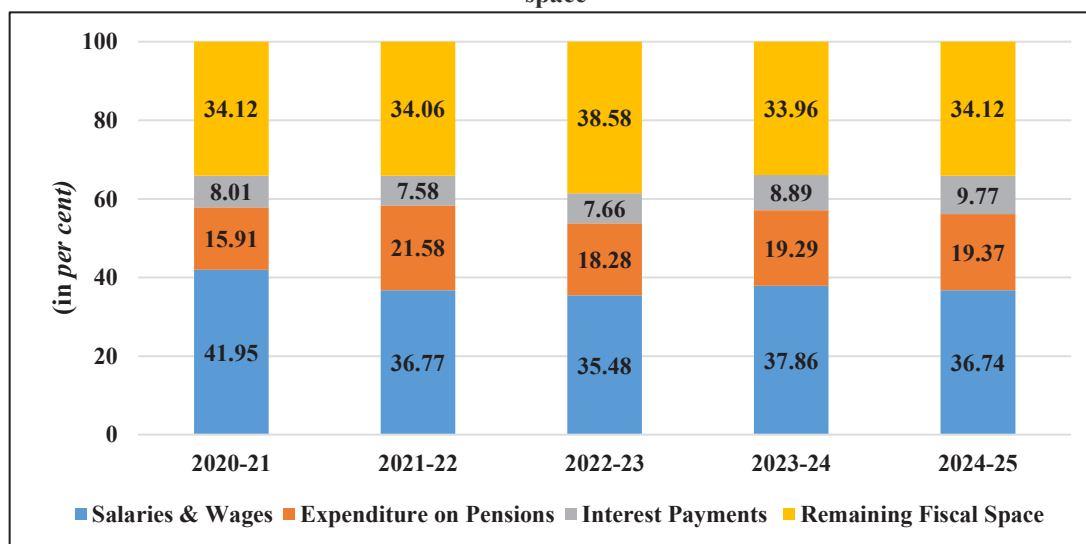
	2020-21	2021-22	2022-23	2023-24	2024-25
(₹ in crore)					
Components of Committed Expenditure					
Salaries & Wages ¹⁰	27,227.09	29,351.09	31,841.12	34,652.65	35,604.33
Expenditure on Pensions	10,329.01	17,223.74	16,406.63	17,654.21	18,769.36
Interest Payments	5,199.18	6,051.47	6,874.97	8,139.17	9,467.75
Total	42,755.28	52,626.30	55,122.72	60,446.03	63,841.44
Committed Expenditure as a percentage of Revenue Expenditure	66.27	63.75	54.14	64.19	63.90

Source: Finance Accounts

¹⁰ Includes Grants-in-Aid (Salary): 2021-22 (₹ 2,844.51 crore), 2022-23 (₹ 2,838.40 crore), 2023-24 (₹ 3,693.93 crore) and 2024-25 (₹ 3,411.10 crore).

The Committed Expenditure increased from ₹ 60,446.03 crore in 2023-24 to ₹ 63,841.44 crore in 2024-25, reflecting a growth of 5.62 *per cent*. This rise was primarily on account of higher outgo on Salaries and Wages, which increased by ₹ 951.68 crore (2.75 *per cent*), and Interest Payments, which rose substantially by ₹ 1,328.58 crore (16.32 *per cent*). Expenditure on Pensions also registered an increase of ₹ 1,115.15 crore (6.32 *per cent*).

Chart 1.24: Committed Expenditure as a percentage of Revenue receipts and remaining fiscal space



Source: Finance Accounts

Over the five-year period from 2020-21 to 2024-25, Salaries and Wages consistently constituted the largest component of Committed Expenditure, ranging between 35.48 and 41.95 *per cent* of Revenue Receipts. Share of expenditure on Pensions increased from 15.91 *per cent* to 19.37 *per cent* over the period, reflecting the growing pension burden. The share of Interest Payments also rose gradually from 8.01 *per cent* to 9.77 *per cent*, exerting further pressure on available fiscal space.

The remaining fiscal space, which represents the portion of Revenue Receipts available for developmental expenditure after meeting committed liabilities, remained broadly around 34-39 *per cent* during the period. This indicates that despite increasing pressure from committed expenditure, the State was able to maintain a consistent level of fiscal flexibility, though with limited scope for expansion in discretionary and developmental expenditures.

C. Subsidies

The subsidies during the current year increased by ₹ 568.04 crore (124.63 *per cent*) from the previous year. The increase was mainly due to increase of ₹ 400 crore on account of power subsidy to Assam Power Distribution Company Limited (APDCL), ₹ 153.59 crore on account of National Food Security Scheme and ₹ 14.45 crore on account of subsidy for implementation of New Industrial Policy. The overall rise suggests renewed fiscal intervention in essential consumer and energy sectors during the year.

Department-wise major subsidies for FYs 2020-21 to 2024-25, are shown in **Table 1.19**.

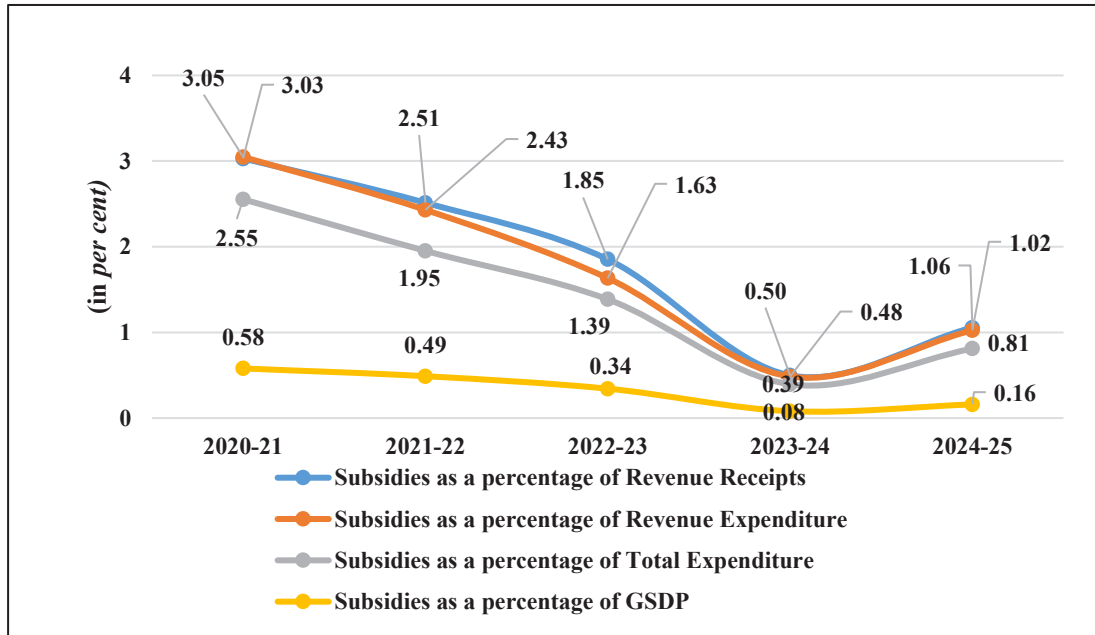
Table 1.19: Department-wise Subsidies during FYs 2020-21 to 2024-25

(₹ in crore)						
Sl. No.	Departments	2020-21	2021-22	2022-23	2023-24	2024-25
1.	Food, Civil Supplies & Consumer Affairs	603.27	767.68	648.41	455.78	609.37
2.	Co-operation Department	1.81	0.00	1.56	0.00	0.00
3.	Urban Development (T & C) Department	432.70	257.91	380.24	0.00	0.00
4.	Power (Electricity) Department	903.35	943.00	625.00	0.00	400
5.	Other Departments	25.02	37.10	7.37	0.00	14.45
Total Subsidy		1,966.15	2,005.69	1,662.58	455.78	1,023.82

Source: Finance Accounts of respective years, Government of Assam

The **table** above presents the department-wise distribution of subsidies during 2020-21 to 2024-25, while the succeeding **chart** depicts the overall trend in subsidy expenditure over the same period, highlighting the fluctuations corresponding to changes in major subsidy heads.

Chart 1.25: Trend analysis of subsidies



Source: Finance Accounts

The trend analysis of subsidies over the period 2020-21 to 2024-25 shows a marked contraction followed by partial rise. Subsidies as a percentage of Revenue Expenditure declined from 3.05 per cent in 2020-21 to 0.48 per cent in 2023-24, before increasing to 1.02 per cent in 2024-25. Similarly, their share in Total Expenditure fell from 2.55 per cent to 0.81 per cent during the same period, while the ratio to GSDP declined from 0.58 per cent to 0.16 per cent. The overall trend indicated a sustained effort towards subsidy consolidation, though the increase in 2024-25 reflects targeted fiscal support in select sectors rather than a broad-based expansion of subsidy commitments.

Further, an analysis of the State's expenditure pattern during the period 2020-21 to 2024-25 indicated a visible shift in fiscal priorities. Capital expenditure increased from ₹ 12,399.40 crore in 2020-21 to ₹ 26,404.20 crore in 2024-25, notwithstanding an intervening decline in 2022-23, while its ratio to GSDP fluctuated between 3.30 *per cent* and 4.90 *per cent*, reaching 4.10 *per cent* in 2024-25. In contrast, subsidy expenditure exhibited a declining trend, falling from ₹ 1,966.15 crore in 2020-21 to ₹ 1,023.82 crore in 2024-25, with a sharp contraction observed in 2023-24. The reduction was largely attributable to lower outgo under Power (Electricity), Urban Development, and Co-operation, while subsidies relating to Food, Civil Supplies and Consumer Affairs remained relatively significant. The divergent trends highlight the trade-offs between welfare-oriented spending and capital investment, suggesting a reorientation towards infrastructure creation while rationalising subsidy commitments.

Expenditure and utilisation pattern of major welfare schemes

Besides above, the State Government is allocating funds for various welfare schemes, which though not booked as subsidy in the accounts, represent expenditure of the nature of implicit subsidy, as detailed in the table below –

Table 1.20: Major welfare schemes and expenditure of the nature of implicit subsidy (FY 2024-25)

Name of Scheme	Budget Provision (₹ in crore)	Expenditure (₹ in crore)	Utilisation (in <i>per cent</i>)
Orunodoi	3,750	3,680	98.13
Swahid Kushal Konwar Sarbajanin Briddha Pension Achoni	363	363	100
Micro Entrepreneurs Support Scheme	540.12	223.26	41.34
Amaar Aalohi Rural Homestay Scheme	300	100	33.33
Assam Tea Industries Special Incentive Scheme	99.15	99.04	99.89
Assistance to Mising Autonomous Council (MAC)	93.50	93.50	100
Assistance to the Rabha Hasong Autonomous Council (RHAC)	66	66	100
Apon Ghar Interest Subvention Scheme	150	63.45	42.30
Sakhi Express	52	52	100
One Time Special Grant for Development of SC Community	90	44.99	50

Source: Finance Department, GoA

It may be seen from **Table 1.20** that the schemes like Micro Entrepreneurs Support Scheme, Amaar Aalohi Rural Homestay Scheme¹¹, Assam Tea Industries Special Incentive Scheme¹² were directly linked to capital formation. Among these highest-expenditure interventions reflected in the table, Orunodoi recorded the highest expenditure at ₹ 3,680 crore against a budget provision of ₹ 3,750 crore, achieving near-full utilisation of 98.13 *per cent*. This was followed by Swahid Kushal Konwar Sarbajanin Briddha Pension Achoni (₹ 363 crore), which recorded full utilisation of the budget provision.

The utilisation pattern reflected in the table indicates a clear prioritisation of large-scale income support interventions. In contrast, comparatively lower utilisation was observed

¹¹ Includes capital subsidy, promotional subsidy, operational subsidy, etc.

¹² It includes components like interest subvention on loans, production subsidy, capital subsidy, etc.

in certain schemes such as Micro Entrepreneurs Support Scheme, where expenditure of ₹ 223.26 crore against a budget provision of ₹ 540.12 crore resulted in utilisation of 41.34 per cent, Amaar Aalohi Rural Homestay Scheme, which recorded utilisation of 33.33 per cent, and Apon Ghar Interest Subvention Scheme, which recorded utilisation of 42.30 per cent. Some other interventions included in the table, such as Assam Tea Industries Special Incentive Scheme, Assistance to Mising Autonomous Council, Assistance to the Rabha Hasong Autonomous Council and Sakhi Express, recorded full or near-full utilisation of the budget provision.

D. Financial assistance by the State Government to Local Bodies and Other Institutions

Assistance provided by way of grants to the local bodies and other institutions during the period 2020-21 to 2024-25 is presented in **Table 1.21**.

Table 1.21: Financial assistance to Local Bodies and other institutions

(₹ in crore)

Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
(A) Local Bodies					
Municipal Corporations and Municipalities	354.96	826.37	1,310.92	1,005.64	1,051.56
GIA for creation of Capital assets to Municipal Corporations and Municipalities	49.52	150.59	233.65	116.49	4.77
Zilla parishads and other Panchayati Raj Institutions	682.48	1,339.39	252.96	326.94	281.14
GIA for creation of Capital assets to PRIs	0.08	71.90	34.15	28.28	22.50
Total (A)	1,037.44	2,165.76	1,563.88	1,332.58	1,332.70
(B) Others					
Educational Institutions (Aided Schools, Colleges, Universities, etc.)	118.23	780.31	1,104.41	1,332.22	1,153.40
Development Authorities	180.74	415.59	2,033.93	1,324.11	1,919.31
Hospitals and Other Charitable Institutions	3,309.67	3,849.02	2,881.15	2,940.62	2,577.62
Other Institutions	19,089.66	24,569.41	39,097.44	31,931.46	25,888.42
Total (B)	22,698.30	29,614.33	45,116.93	37,528.40	31,538.75
Total (A+B)	23,735.74	31,780.09	46,680.81	38,860.98	32,871.45
Total GIA for creation of Capital assets	3,002.98	3,650.94	15,479.46	6,453.39	5,314.50
Revenue Expenditure	64,519.59	82,547.96	1,01,814.65	94,162.90	99,907.96
Assistance as percentage of Revenue Expenditure	36.79	38.50	45.85	41.27	32.90

Source: Finance Accounts (Statement 10 and Appendix III)

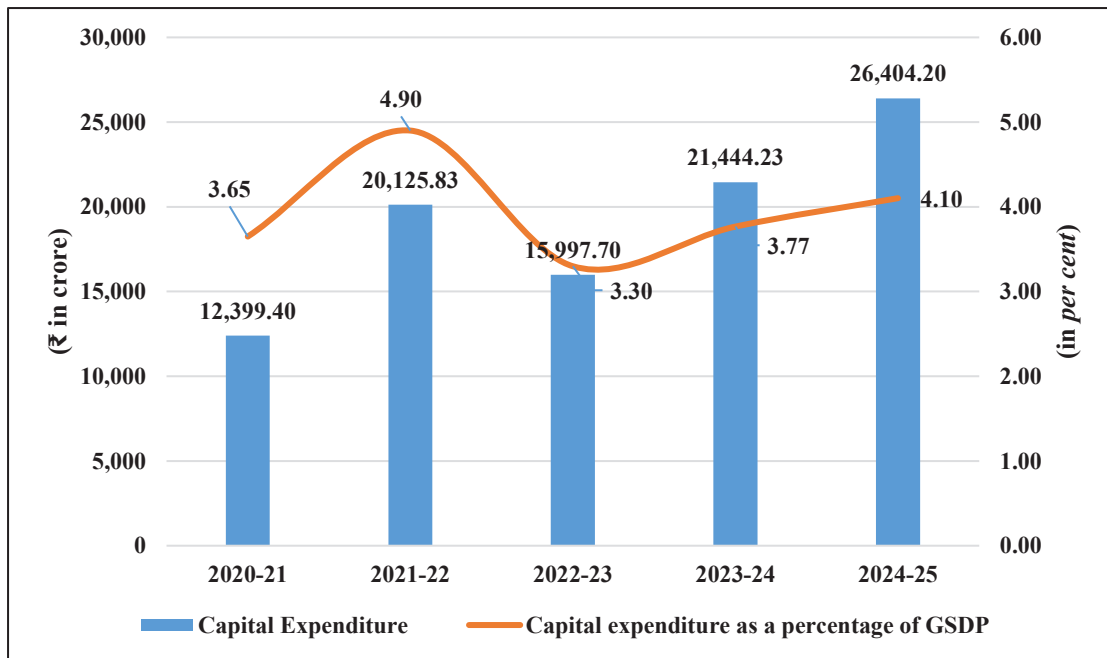
During the current year, financial assistance to the local bodies and other institutions decreased by ₹ 5,989.53 crore (15.41 per cent) over the previous year. The decrease was mainly due to decrease in assistance to Other Institutions (₹ 6,043.04 crore: 18.93 per cent). The overall quantum of financial assistance to the local bodies and other institutions as percentage to revenue expenditure decreased to 32.90 per cent during the current year from 41.27 per cent of the previous year.

1.2.4.2 Capital Expenditure

Capital expenditure is primarily expenditure on creation of fixed infrastructure assets, such as roads, buildings, etc. Capital expenditure, in both the Centre and the State, is being met from budgetary support and extra budgetary resources/ off-budget borrowings. It also includes investments made by the State Government in Companies/

Corporations. Trend of capital expenditure in the State over the last five years i.e. 2020-25 is given in **Chart 1.26**.

Chart 1.26: Capital Expenditure in the State



Source: Finance Accounts

Apart from Capital expenditure of ₹ 26,404.20 crore, State Government also transferred ₹ 5,314.50 crore as Grant-in-Aid for creation of capital assets to the local bodies and other institutions. Further, percentage of Capital Expenditure as compared to Debt receipts (excluding Ways and Means Advances) was 86.08 *per cent*, which indicates that some parts of the borrowings were not converted to infrastructural development.

Further, the Capital Expenditure for 2024-25 was overstated by ₹ 842.85 crore due to booking of prior period adjustments as current year's expenditure without any actual outgo, in contravention of the Indian Government Accounting Standards-IV, as discussed in detail under **Paragraph 3.11**.

A. Sector-wise Capital Expenditure

Sector-wise composition of Capital expenditure is given in **Table 1.22**. Detailed Sector-wise expenditure is given in **Appendix 1.2**.

Table 1.22: Sector –wise Capital Expenditure

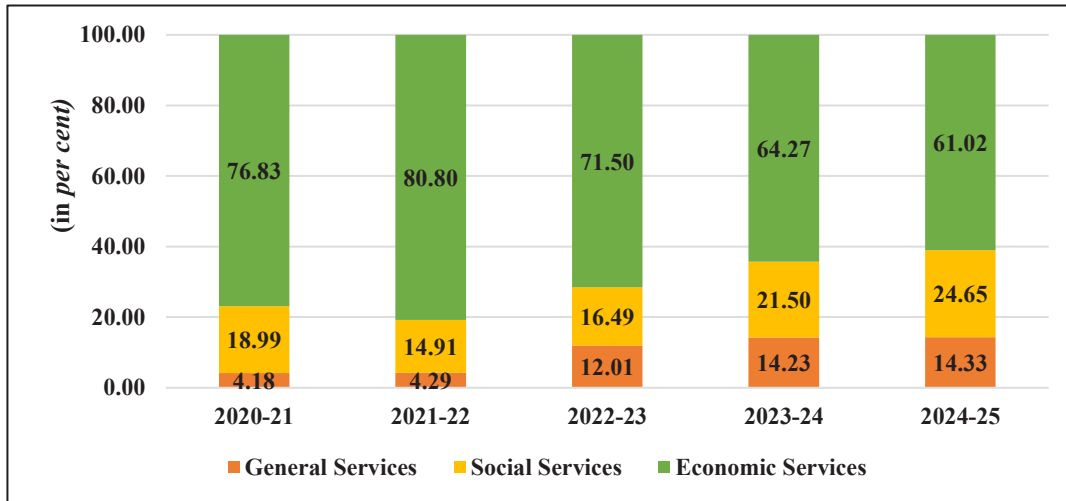
Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	518.45	862.79	1,921.50	3,050.50	3,782.87
Social Services	2,354.35	3,000.52	2,638.12	4,610.78	6,509.50
Economic Services	9,526.60	16,262.52	11,438.08	13,782.95	16,111.83

Source: Finance Accounts

Among sectors, Economic Services continued to account for the largest share, rising from ₹ 13,782.95 crore in 2023-24 to ₹ 16,111.83 crore (16.90 *per cent* increase) in 2024-25, while Social Services recorded a sharper rise of 41.18 *per cent*, from ₹ 4,610.78 crore to ₹ 6,509.50 crore, reflecting growing emphasis on social

infrastructure. General Services expenditure grew moderately by 24 per cent during the year.

Chart 1.27: Relative share of various sectors in Capital expenditure



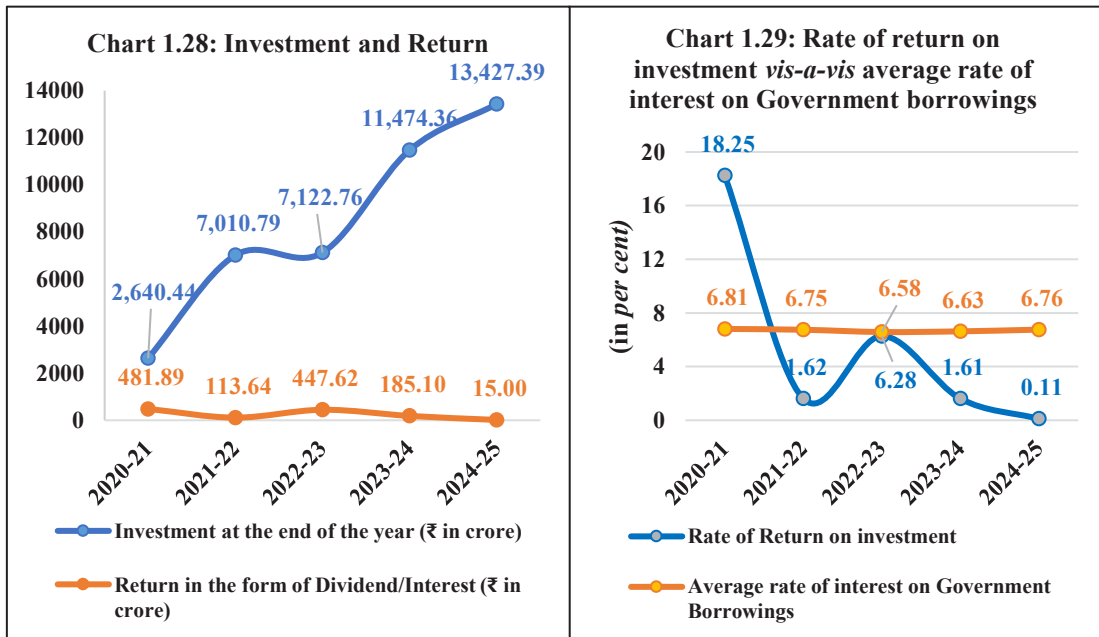
Source: Finance Accounts

Analysis of sectoral shares reveals a gradual structural shift over the five-year period. The share of Economic Services in total capital expenditure declined from 76.83 per cent in 2020-21 to 61.02 per cent in 2024-25, indicating diversification of investment priorities. Conversely, the proportion of Social Services increased from 18.99 per cent to 24.65 per cent, reflecting higher allocations towards education, health, and social infrastructure. General Services maintained a small but rising share, from 4.18 per cent in 2020-21 to 14.33 per cent in 2024-25.

B. Quality of investments in the companies, corporations and other bodies

As of 31 March 2025, the State Government’s investment in companies, corporations and other bodies stood at ₹ 13,427.39 crore, comprising 27 Government Companies (₹ 2,813.85 crore), four Statutory Corporations (₹ 8,090.10 crore), 18 Other Joint Stock Companies and Partnerships (₹ 2,258.34 crore), 20 Co-operative Societies (₹ 165.09 crore) and four Rural Banks (₹ 100.01 crore).

Trends of investment at the end of the year in companies, corporations, and co-operative banks and societies, and return on these investments is depicted in **Chart 1.28**. Rate of return on investment made *vis-à-vis* average rate of interest on government borrowing is depicted in **Chart 1.29**.



Source: Finance Accounts

During 2024-25, the return on investment was ₹ 15 crore (0.11 per cent) (based on historical cost and not on net present value basis). The return was fluctuating widely between 0.11 per cent and 18.25 per cent during 2020-25 with occasional high in 2020-21 and 2022-23 and very low in three out of last four years. The average rate of interest paid by the State Government on its borrowings was between 6.58 per cent and 6.81 per cent during the same period. Over the past five years, the difference in cost of Government borrowings and return on investments in SPSEs was to the tune of ₹ 30,069.11 crore.

It was found that ₹ 10,903.95 crore was invested in 31 SPSEs (27 Government Companies and four Statutory Corporations) up to FY 2024-25. Out of 31 SPSEs only one SPSE (Assam Power Generation Corporation Limited) gave return of ₹ 15.00 crore during the FY 2024-25 which was only 0.11 per cent of total investment. However, government borrowed funds at an average rate of interest of 6.76 per cent.

Out of four Statutory Corporations, three were incurring losses and their accumulated losses amounted to ₹ 112.90 crore¹³. Similarly, out of 27 Government Companies in the State, 17 companies were incurring losses, and their accumulated losses amounted to ₹ 592.30 crore.

Reconciliation of Government Investments with Accounts of Government Companies and Statutory Corporations

The figures of Government investments as equity in State Public Sector Enterprises (SPSEs) should agree with those appearing in the accounts of the SPSEs. Reconciliation of figures is necessary to figure out the difference in accounts of SPSEs and Finance Accounts of the State Government. There is a difference between the number of

¹³ Assam State Warehousing Corporation: ₹ 8.37 crore (as on 31-03-2018); Assam State Transport Corporation: ₹ 94.80 crore (as on 31-03-2017); Assam Financial Corporation, Guwahati: ₹ 9.73 crore (as on 31-03-2019).

SPSEs¹⁴ (nine SPSEs) and investment made by the State Government (₹ 4,339.11 crore) as recorded in the Finance Accounts (31 SPSEs having an investment of ₹ 10,903.95 crore) and that of the Audit Report on SPSEs (40 working and non-working SPSEs having an investment of ₹ 15,243.06 crore). The differences have arisen primarily due to information about investments reported by the State Government to Accountant General (A&E), Assam and the details given in the Audit Reports obtained from the SPSEs concerned.

The State Government has been requested several times to reconcile the differences and confirm the correct figures to the Office of the Accountant General (A&E) to enable depiction of the correct status in this regard.

The details of SPSEs as per Finance Accounts and Audit Report on PSU is given in *Appendix 1.4*.

Lack of Dividend Policy and Its Impact

A well-defined dividend policy mandating a minimum return from profit-making enterprises enables the State Government to optimise its returns from investments in State Public Sector Enterprises (SPSEs) and enhances monitoring of the SPSEs financial performance. It was observed that the state has not formulated or enforced a dividend policy for its SPSEs. However, as per Clause 8 of the Public Enterprise Policy, 2019 notified (24 June 2019) by the State Government, "*the SPSEs having no accumulated loss and having operating profit shall pay a minimum dividend to its shareholders out of the profit earned by the SPSE after payment of payable tax during the preceding financial year provided such provision is laid down in the Articles of Association/Articles of Incorporation of the SPSE*". The minimum dividend was however, not defined in the policy. As a result, there remains a quantum gap of ₹ 30,069.11 crore between government's equity investments, and return therefrom undermining the potential for non-tax revenue generation.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, assured that the matter relating to the absence of a clearly defined dividend policy for State Public Sector Enterprises (SPSEs) would be looked into. Subsequently, the Finance (Audit & Fund) Department, vide its communication dated 26 December 2025, flagged the audit observation to the Industries, Commerce & Public Enterprises Department.

¹⁴ Statutory Corporations and Government Companies

Financial Performance of APDCL and Subsidy Support from Government of Assam

Table 1.23: Profit/Loss of APDCL and Government subsidy

Particulars	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue from Operations	5,695.97	6,436.34	7,927.19	9,267.02	10,380.67
GoA Targeted subsidy for consumers on account of Tariff	417.65	459.70	284.43	260.94	844.63
Power Purchase Cost	5,807.24	5,917.01	8,478.85	8,481.15	9,289.07
Expenditure on Revenue Billing and collection	76.33	114.07	123.04	112.47	456.84
Profit(+)/Loss(-)	-292.42	336.35	-806.22	375.04	296.24

Source: Reply from State Government

Revenue from operations of Assam Power Distribution Company Limited (APDCL) increased consistently from ₹ 5,695.97 crore in 2020-21 to ₹ 10,380.67 crore in 2024-25, reflecting growth of about 82 per cent over the period of five years. Government tariff subsidy also increased from ₹ 417.65 crore in 2020-21 to ₹ 844.63 crore in 2024-25, which included ₹ 582.33 crore diverted from scheme funds available with the Company without approval of the Government.

On the expenditure side, Power purchase cost increased significantly from ₹ 5,807.24 crore in 2020-21 to ₹ 9,289.07 crore in 2024-25. Expenditure on revenue billing and collection also rose sharply, particularly in 2024-25, from ₹ 76.33 crore in 2020-21 to ₹ 456.84 crore.

Despite fluctuations in profitability during the period, APDCL achieved a turnaround from a loss of ₹ 292.42 crore in 2020-21 to a profit of ₹ 296.24 crore in 2024-25, indicating improvement in operational performance, supported by higher revenues and increased subsidy support.

Reform Measures {including Ujjwal DISCOM Assurance Yojana (UDAY)} undertaken by APDCL

APDCL undertook reform measures such as smart metering, feeder metering, and distribution transformer metering during 2024-25. As on 31 March 2025, feeder metering was fully completed. Distribution transformer metering achieved coverage of about 90 per cent. However, smart metering coverage remained at around 53 per cent of the total requirement, indicating partial implementation.

Table 1.24: Status of Metering Reforms as on 31 March 2025

Reform Parameter	Target	Achievement
Smart Metering	63,64,798	33,51,196
Feeder Metering	2,847	2,847
Distribution Transformer Metering	77,547	69,675

Source: Reply from State Government

The Company incurred capital expenditure of ₹ 1,000 crore in 2020-21, ₹ 1,000 crore in 2021-22, ₹ 3,854.44 crore in 2022-23, ₹ 4,134.56 crore in 2023-24, and ₹ 2,150.61 crore in 2024-25. In addition, APDCL is implementing the Revamped Distribution Sector Scheme (RDSS) to improve quality and reliability of power supply and incurred expenditure of ₹ 840.24 crore under RDSS as on 31 March 2025. No expenditure was incurred under the UDAY scheme during 2022-25.

Dues from Government Departments

Outstanding dues receivable by the APDCL from Government departments, increased from ₹ 21.16 crore in 2021-22 to ₹ 98.53 crore in 2023-24 before declining to ₹ 27.41 crore in 2024-25.

Table 1.25: Outstanding Dues from Government Departments

(₹ in crore)					
Year	2020-21	2021-22	2022-23	2023-24	2024-25
Amount	Information not available	21.16	24.17	98.53	27.41

Source: Reply from State Government

Further, details regarding budgetary provisions made by the concerned Government departments for clearance of these dues were not available. The year-on-year variation indicates inconsistent settlement of energy charges by Government Departments, which impacts the liquidity position of the Company.

C. Loans and advances by State Government

In addition to the investments in co-operative societies, corporations and companies, the State Government has also been providing loans and advances to many institutions/organisations. **Table 1.26** presents the position of outstanding loans and advances as on 31 March 2025 and interest receipts vis-à-vis interest payments by the State Government on its borrowings during the last five years.

Table 1.26: Quantum of loans disbursed and recovered during 2020-25

(₹ in crore)					
Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
Opening Balance of loans outstanding	6,056.98	6,142.22	3,146.74	5,720.65*	3,345.55*
Amount advanced during the year	87.80	104.01	339.84	64.50	4.57
Amount recovered during the year	2.56	3,099.49	5.07	3,282.45	879.30
Closing Balance of the loans outstanding	6,142.22	3,146.74	3,481.51	2,502.70	2,470.82
Net addition	85.24	-2,995.48	334.77	-3,217.95	-874.73
Interest received	167.20	49.67	296.98	815.23	197.58
Interest rate on Loans and Advances given by the Government (<i>per cent</i>)	2.72	1.58	8.53	32.57	8
Average rate of interest on Government Borrowings (<i>per cent</i>)	6.81	6.75	6.58	6.63	6.76
Difference between rate of interest received and interest paid (<i>per cent</i>)	-4.09	-5.17	1.95	25.94	1.24

Source: Finance Accounts

Note: *Opening balances for the year 2023-24 and 2024-25 differs from previous year's closing balances due to prior period adjustment of ₹ 2,239.13 crore and ₹ 842.85 crore respectively, carried out on request of the State Government.

During 2024-25, loans advanced by the Government declined sharply to ₹ 4.57 crore from ₹ 64.50 crore in 2023-24, indicating minimal fresh lending activity. Recoveries during the year stood at ₹ 879.30 crore as against ₹ 3,282.45 crore in the previous year, resulting in a net reduction of ₹ 874.73 crore in the outstanding loan balance, which then closed at ₹ 2,470.82 crore. Loans advanced to Government companies declined sharply from ₹ 59.84 crore in 2023-24 to ₹ one crore in 2024-25, while recoveries reduced from ₹ 2,908.37 crore to ₹ 876.45 crore, indicating a slowdown in loan

operations. In the case of Local Bodies, loans advanced marginally decreased from ₹ 1.71 crore in 2023-24 to ₹ 1.46 crore in 2024-25, while recoveries dropped from ₹ 276.80 crore to NIL. Disbursements and repayments under Autonomous Bodies, Co-operative Institutions, Non-Government Private Institutions and Government Servants remained negligible or nil during both years.

Interest receipts decreased from ₹ 815.23 crore in 2023-24 to ₹ 197.58 crore in 2024-25, primarily reflecting lower recoveries and advances. Also, there was a sharp spike in interest receipts during 2023-24, primarily due to an exceptional receipt of ₹ 435.02 crore of interest under “Interest from Public Sector and Other Undertakings”, which led to the overall surge as compared to preceding years. During 2024-25, the interest rate on loans and advances given by the Government dropped from 32.57 per cent in the FY 2023-24 to eight per cent, whereas the average cost of Government borrowings remained at 6.76 per cent. The difference between the two narrowed to 1.24 percentage points from 25.94 per cent last year, indicating reduced profitability from lending operations.

1.3 Contingency Fund

The Contingency Fund of the Government of Assam is intended to provide advances for meeting unforeseen expenditure, pending its authorisation by the State Legislature. The fund is recouped once the Legislature approves the additional expenditure.

As on 31 March 2025, the balance under Contingency Fund was ₹ 2,000 crore and no amount was lying un-recouped at the end of the financial year.

Details of expenditure made from the Contingency Fund are discussed in paragraph no. 2.8 of Chapter-II.

1.4 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

1.4.1 Net Public Account balances

The component wise net balances in Public Account of the State are given in **Table 1.27**.

Table 1.27: Component-wise net balance in Public Account

		(₹ in crore)				
Sector	Sub Sector	2020-21	2021-22	2022-23	2023-24	2024-25
Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	888.85	601.53	100.17	-370.73	-468.61
Reserve Funds	(a) Reserve Funds bearing Interest	43.20	-49.37	703.89	-533.30	1,037.60
	(b) Reserve Funds not bearing Interest	0.00	0.00	0.00	0.00	0.00

Sector	Sub Sector	2020-21	2021-22	2022-23	2023-24	2024-25
Deposits and Advances	(a) Deposits bearing Interest	-19.83	-59.63	23.76	48.04	-120.85
	(b) Deposits not bearing Interest	-559.15	648.83	438.00	98.38	1,473.26
	(c) Advances	349.26	-542.68	560.66	-919.39	0.00
Suspense and Miscellaneous	(a) Suspense	-459.46	-38.11	226.57	191.87	136.08
	(b) Other Accounts	-3,970.09	-1,387.80	6,627.09	-2,441.71	1,073.76
	(c) Accounts with Governments of Foreign Countries	---	---	---	---	---
	(d) Miscellaneous	---	---	---	---	---
Remittances	(a) Money Orders and other Remittances	-54.60	0.57	-71.52	-56.52	-36.23
	(b) Inter-Governmental Adjustment Account	8.21	23.19	9.39	3.50	0.79
Total		-3,773.61	-803.47	8,618.00	-3,979.86	3,095.80

Source: Finance Accounts

Note: Net balances denote excess of receipts over expenditure; Other Accounts under Suspense and Miscellaneous include Cash Balance Investment Account

The net balance in the Public Account turned positive at ₹ 3,095.80 crore in 2024-25, as against a negative balance of ₹ 3,979.86 crore in 2023-24, indicating a significant turnaround in net accretions. This was primarily driven by substantial inflows under Reserve Funds, which registered a positive balance of ₹ 1,037.60 crore in 2024-25 compared to a negative balance of ₹ 533.30 crore in the previous year. Deposits not bearing interest also showed a balance of ₹ 1,473.26 crore, offsetting the negative balances under Small Savings and certain sub-sectors of Deposits and Remittances. The rise in balances under Suspense and Miscellaneous Accounts and Reserve Funds reflects increased fund parking in non-revenue channels, impacting cash management.

The negative totals observed during 2020-21, 2021-22, and 2023-24 indicate that the Public Account recorded more outflows than inflows, meaning that the Government paid out more from these funds than it received. The Public Account mainly consists of money that the Government holds on behalf of the public, such as small savings, provident funds, and various deposits, etc. When withdrawals from these funds exceed new deposits, it shows that public liabilities are reducing and that fewer fresh savings are coming into Government accounts.

In 2024-25, although, the total turned to positive, negative balances were noticed under Small Savings, Provident Funds, etc., Deposits bearing Interest, and Money Orders and other Remittances, indicating that repayments and withdrawals were higher than new deposits under these heads. Also, the continuous fall in net balances of Small Savings, Provident Funds, etc., over the last five years points to a steady decline in household and institutional savings, suggesting that the State may need to depend more on borrowings to meet its funding requirements in the future.

1.4.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the

Consolidated Fund of the State. It comprises interest bearing reserve funds and reserve funds not bearing interest.

There were one interest bearing reserve fund and five reserve funds not bearing interest as on 31 March 2025. The fund balances lying in these Reserve Funds as on 31 March 2025 are given in **Table 1.28**.

Table 1.28: Detail of Major Reserve funds

(₹ in crore)

Sl. No.	Name of Reserve Fund	Opening Balance	Receipts during the year	Interest receipts	Repayments during the year	Balance as on 31 March 2025
A	Reserve Funds bearing Interest	1,450.46	1,663.38	0	625.78	2,488.06
1.	General and Other Reserve Funds ¹⁵	1,450.46	1663.38	0	625.78	2,488.06
B	Reserve Funds not bearing Interest	6,003.14	3519.49	0	1,899.99	7,622.64
1.	Sinking Funds	5,910.06	3,513.06	0	1,899.99	7,523.13
2.	Roads and Bridges Fund	1.23	0	0	0	1.23
3.	Depreciation/Renewal Reserve Fund	0.12	0	0	0	0.12
4.	Development and Welfare Funds	3.44	0	0	0	3.44
5.	General and Other Reserve Funds	88.29	6.43	0	0	94.72
	Grand Total	7,453.60	5,182.87	0	2,525.77	10,110.70

Source: Finance Accounts

As on 31 March 2025, the aggregate balance in Reserve Funds stood at ₹ 10,110.70 crore, comprising ₹ 2,488.06 crore under interest-bearing funds and ₹ 7,622.64 crore under non-interest-bearing funds. Out of the non-interest-bearing funds, Government of Assam dis-invested around ₹ 1,900 crore from Sinking Fund during the year for the purpose of redemption of open market loan.

The details of significant Reserve Funds and transaction made during the year have been discussed under Paragraphs 3.15 and 3.16.

1.4.3 Cash Balances

As per an agreement with the Reserve Bank of India, State Governments must maintain a minimum daily cash balance with the Bank. Presently, this limit is fixed at ₹ 1.08 crore for the State of Assam. If the balance falls below the agreed minimum on any day, the shortfall is made good through instruments like ordinary Ways and Means Advances (WMA)/ Special Ways and Means Advances (SWMA)/Overdrafts (OD), with WMA revised periodically by RBI.

State Government invests its surplus cash balance in short and long-term GoI Securities and Treasury Bills. The interest earned from such investments are credited as receipts under the head '0049-Interest Receipts'.

¹⁵ **State Disaster Response Fund (SDRF):** (Receipt: ₹ 1,202.61 crore; Payment: ₹ 617.80 crore); **State Compensatory Afforestation Fund (SCAF):** (Receipt: ₹ 280.56 crore; Payment: Nil); **State Disaster Mitigation Fund (SDMF):** (Receipt: ₹ 180.20 crore; Payment: ₹ 7.98 crore);

It is undesirable for the State Government to raise market loans while holding large unutilised cash balances, as it leads to idle funds rather than productive use. Cash balance and investment details for 2023-24 and 2024-25 are provided in **Table 1.29**.

Table 1.29: Cash Balances and their investment

(₹ in crore)

	Opening balance on 01 April 2024	Closing balance on 31 March 2025
A. General Cash Balance		
Deposits with Reserve Bank of India ¹⁶	(-) 223.00	(-) 276.95
Investments held in Cash Balance Investment Account	4,109.12	3,035.36
Total (A)	3,886.12	2,758.41
B. Other Cash Balances and Investments		
Cash with Departmental Officers viz., Public Works, Forest Officers	7.47	7.47
Permanent advances for contingent expenditure with department officers	0.47	0.47
Investment in earmarked funds	5,988.68	7,608.18
Total (B)	5,996.62	7,616.12
Total (A + B)	9,882.74	10,374.53
Interest realised	12.88	17.72

Source: Finance Accounts

Details of Cash Balance Investment Account during the last five years are given in **Table 1.30**.

Table 1.30: Cash Balance Investment Account (Major Head-8673)

(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+)/ decrease (-)	Interest earned
2020-21	2,932.60	6,905.27	3,972.67	68.66
2021-22	6,905.27	8,295.14	1,389.87	71.19
2022-23	8,295.14	1,666.93	-6,628.21	26.70
2023-24	1,666.93	4,109.12	2,442.19	12.88
2024-25	4,109.12	3,035.36	-1,073.76	17.72

Source: Finance Accounts

Cash Balances of the State Government at the end of the current year increased by ₹ 491.79 crore from ₹ 9,882.74 crore in 2023-24 to ₹ 10,374.53 crore in 2024-25.

The trend analysis of the cash balance investment of the State Government revealed that investment in treasury bills fluctuated significantly during 2020-25. As a result, Interest earned from such investments also showed a fluctuating trend and stood at ₹ 17.72 crore at the end of 2024-25.

During 2024-25, the State Government maintained the minimum daily cash balance with the RBI for 303 days and availed SWMA for remaining 62 days during 2024-25. In absolute terms, the State Government availed SWMA worth ₹ 9,819.70 crore and paid an amount of ₹ 5.05 crore as interest during the year.

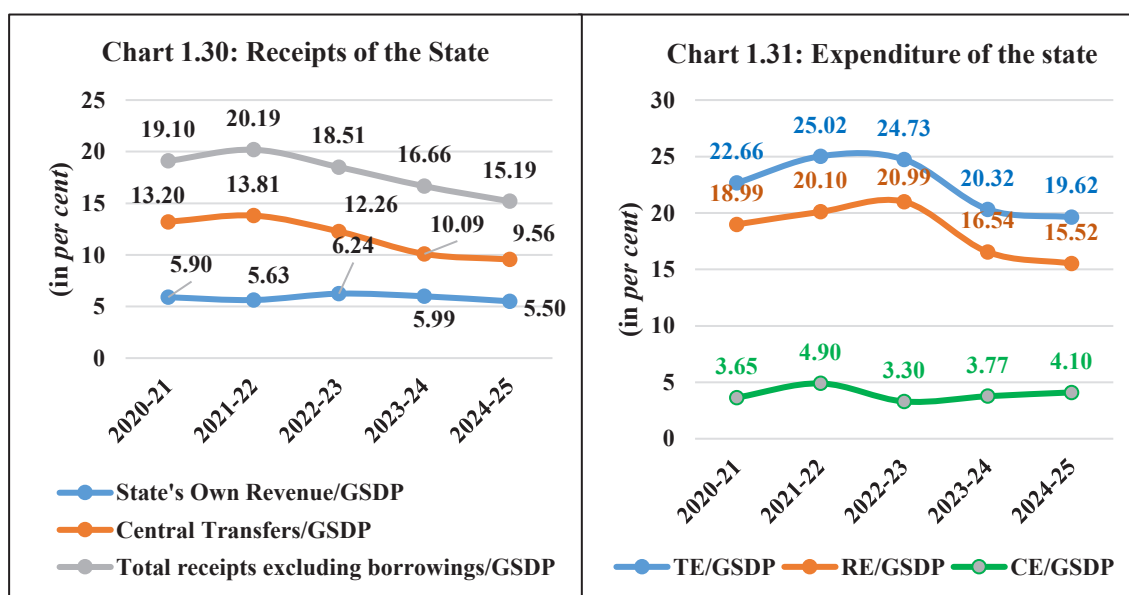
Earmarked funds are mainly two funds i.e., Consolidated Sinking Fund and Guarantee Redemption Fund. Out of the total accumulation of ₹ 7,608.18 crore in earmarked funds, ₹ 7,515.89 crore of Consolidated Sinking Fund and ₹ 91.87 crore of Guarantee

¹⁶ There is a difference of ₹ 247.16 crore between Closing Cash Balance as per Accounts (₹ 223.00 crore) and as per RBI (₹ 24.16 crore).

Redemption Fund was invested by RBI at the end of the year. Interest earned from earmarked funds are credited back to the funds to which these relate for their investment by RBI.

1.5 Fiscal Sustainability

Fiscal Sustainability is the ability of a government to manage its revenue and expenditure in a manner that ensures it can meet its current and future obligations such as public services, infrastructure, and debt repayments without excessive borrowing or accumulating unsustainable debt. It implies maintaining a stable balance between revenue generation and expenditure over the long term. **Chart 1.30** and **Chart 1.31** show receipts and expenditure of the State as a percentage of GSDP, during FY 2020-25 respectively.



Source: Finance Accounts

Despite a steady deceleration, the State's nominal GSDP¹⁷ achieved double-digit growth between 13.07 per cent and 20.87 per cent during 2020-25, except for the 2020-21 pandemic year, when it contracted by 2.03 per cent. However, the analysis of receipts as a percentage of GSDP from **Chart 1.30** showed a gradual decline in the State's resource base over the five-year period from 2020-21 to 2024-25. The ratio of total receipts (excluding borrowings) to GSDP fell from 19.10 per cent in 2020-21 to 15.19 per cent in 2024-25. The ratio of State's Own Revenue with GSDP reduced by a moderate margin, moving from 5.90 per cent to 5.50 per cent, and the ratio of Central Transfers with GSDP also showed a decline from 13.20 per cent to 9.56 per cent, during the same period. These all indicate that the state is earning less revenue per unit of economic output.

Chart 1.31 showed that the ratio of Total Expenditure to GSDP declined steadily from a peak of 25.02 per cent in 2021-22 to 19.62 per cent in 2024-25, indicating moderation in expenditure intensity relative to the size of the State economy. Of which, Revenue

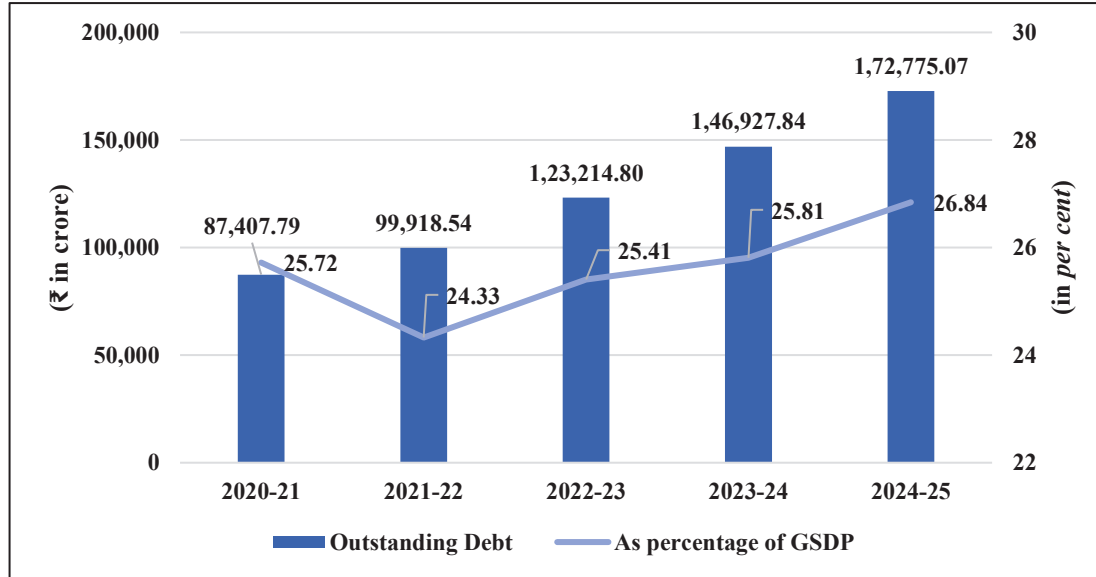
¹⁷ Year-on-Year GSDP Growth during 2020-21 to 2024-25 were -2.03, 20.87, 18.08, 17.38 and 13.07 respectively.

Expenditure as a percentage of GSDP reduced from 18.99 *per cent* in 2020-21 to 15.52 *per cent* in 2024-25, while Capital Expenditure to GSDP ratio showed a mild recovery with 4.10 *per cent* in 2024-25 after falling to 3.77 *per cent* in 2023-24 from the peak of 4.90 *per cent* registered in 2021-22, during the last five-year period.

1.5.1 Public Liability Management

Outstanding liability of the State along with its percentage to GSDP for the years 2020-21 to 2024-25 is depicted in **Chart 1.32**.

Chart 1.32: Outstanding Total Liability and its percentage to GSDP



Source: Finance Accounts

1.5.1.1 Liability profile: Components

Total liabilities of the State Government typically constitute Internal Debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, etc.), loans and advances from the Central Government and Public Account Liabilities. The component-wise liability trends of the State for the period of five years beginning from 2020-21 are presented in **Table 1.31**.

Table 1.31: Component-wise liability trends

Component of fiscal liability	2020-21	2021-22	2022-23	2023-24	2024-25
Outstanding Total Liability	87,407.79	99,918.54	1,23,214.80	1,46,927.84	1,72,775.07
Public Debt	68,698.75	80,068.14	1,01,007.33	1,24,376.09	1,47,855.85
Internal Debt	67,014.07	77,780.15	94,443.52	1,11,972.66	1,27,718.02
Loans from GoI*	1,684.68	2,287.99	6,563.81	12,403.43	20,137.83
Off-budget borrowings	Nil	Nil	1,091.24	2,193.13	2,639.20
Public Account Liabilities	18,709.04	19,850.40	21,116.23	20,358.62	22,280.02
Small Savings, Provident Funds, etc.	14,045.37	14,646.90	14,747.07	14,376.35	13,907.73
Reserve Funds bearing Interest	1,329.24	1,279.87	1,983.76	1,450.46	2,488.06
Reserve Funds not bearing Interest	14.46	14.46	14.46	14.46	14.46
Deposits bearing Interest	340.51	280.88	304.64	352.67	231.84
Deposits not bearing Interest	2,979.46	3,628.29	4,066.30	4,164.68	5,637.93
Rate of growth of outstanding total liability (per cent)	20.97	14.31	23.32	19.25	17.59
Gross State Domestic Product	3,39,802.98	4,10,723.56	4,84,984.94	5,69,287.29	6,43,666.69
Liability/GSDP (per cent)	25.72	24.33	25.41	25.81	26.84

Component of fiscal liability	2020-21	2021-22	2022-23	2023-24	2024-25
Borrowings and Other Liabilities					
Total Receipts ¹⁸	27,561.92	28,973.95	41,770.68	59,056.57	58,307.65
Total Repayments ¹⁹	11,416.65	14,689.33	19,565.69	36,445.39	32,906.49
Net funds available	16,145.27	14,284.62	22,204.99	22,611.18	25,401.16
Repayments/ Receipts (per cent)	41.42	50.70	46.84	61.71	56.44

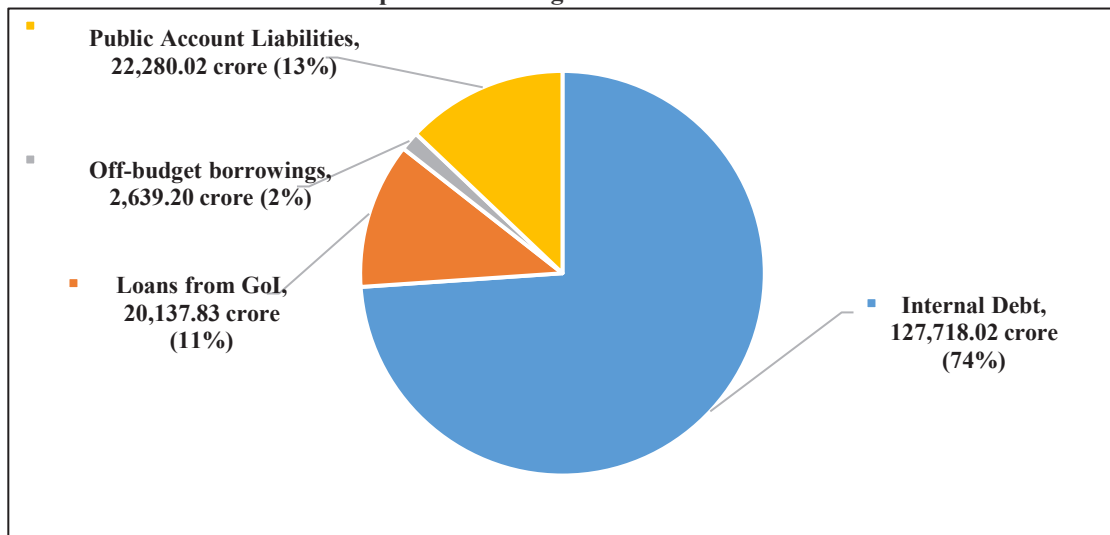
Source: Finance Accounts

* Excludes ₹ 2,767.87 crore (2020-21: ₹ 994 crore; 2021-22: ₹ 1,773.87 crore) received by the State as back-to-back loans from GoI in lieu of GST Compensation shortfall. Of the outstanding back-to-back loan, ₹ 753.62 crore was repaid during the current year.

As seen from the table above, the rise of ₹ 25,847.23 crore in outstanding total liabilities during 2024-25 from last year is mainly attributed to higher public debt, which grew by 18.88 per cent—from ₹ 1,24,376.09 crore in 2023-24 to ₹ 1,47,855.85 crore—on account of increased internal debt and loans from the Government of India. Total outstanding Off-budget borrowings also rose from last year's ₹ 2,193.13 crore to ₹ 2,639.20 crore this year, indicating continued use of contingent financing mechanisms. The liability-to-GSDP ratio increased from 25.81 per cent in 2023-24 to 26.84 per cent in 2024-25, suggesting moderate fiscal pressure though remaining within limit fixed under Assam FRBM Act²⁰.

Break-up of outstanding total liabilities at the end of 2024-25 is shown in **Chart 1.33**.

Chart 1.33: Break-up of outstanding total liabilities at the end of 2024-25



Source: Finance Accounts

At the end of 2024-25, Internal Debt constituted the predominant share of the liability portfolio at 74 per cent (₹ 1,27,718.02 crore), followed by Public Account Liabilities at 13 per cent and Loans from the Government of India at 11 per cent. Off-budget borrowings accounted for the remaining two per cent.

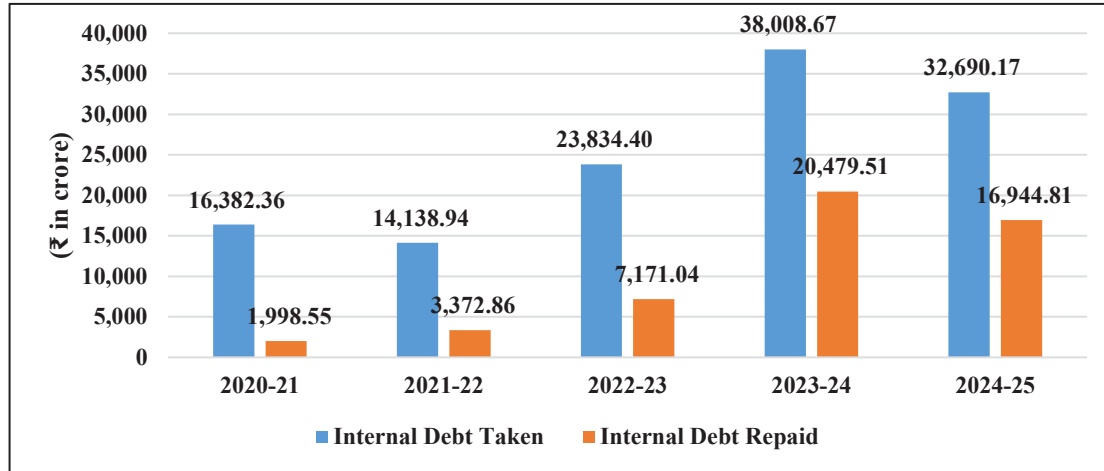
¹⁸Includes ways and means advances receipt of ₹ 4,608.64 crore for 2022-23, ₹ 16,242.25 crore for 2023-24 and ₹ 9,819.70 crore for 2024-25.

¹⁹ Includes ways and means advances repayment of ₹ 4,608.64 crore for 2022-23, ₹ 16,242.25 crore for 2023-24 and ₹ 9,819.70 crore for 2024-25.

²⁰ Limit of 28.50 per cent of GSDP for 2020-21 and 2021-22, and 32 per cent of GSDP for the subsequent three years i.e. 2022-23, 2023-24 and 2024-25.

Chart 1.34 depicts the quantum of internal debt taken *vis-à-vis* repaid during the period of five years *i.e.*, 2020-25.

Chart 1.34: Internal debt taken vis-a-vis repaid



Source: Finance Accounts

Internal debt of the State Government increased by ₹ 60,703.95 crore (90.58 per cent) from ₹ 67,014.07 crore in 2020-21 to ₹ 1,27,718.02 crore in 2024-25. An amount of ₹ 8,406.08 crore was also paid towards interest on internal debt during the year.

1.5.1.2 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not a healthy trend. Table 1.32 and Chart 1.35 depict the utilisation and trends of borrowed funds during 2020-25 respectively.

Table 1.32: Utilisation of borrowed funds

(₹ in crore)

Sl. No.	Year	2020-21	2021-22	2022-23	2023-24	2024-25
1	Total Borrowings ^{21*}	16,946.18	14,896.28	23,661.38	27,771.60	30,673.01
2	Repayment of earlier borrowings (Principal) ²²	2,147.98	3,526.89	2,722.22	4,402.82	7,193.25
3	Net Capital Expenditure	12,399.39	20,125.83	15,997.71	21,444.23	26,404.20
4	Net Loans and Advances	85.24	-2,995.48	334.77	-3,217.95	-874.73
5	Portion of Revenue expenditure met out of net available borrowings	2,313.57	-5760.96	4,606.68	5,142.50	-2049.71

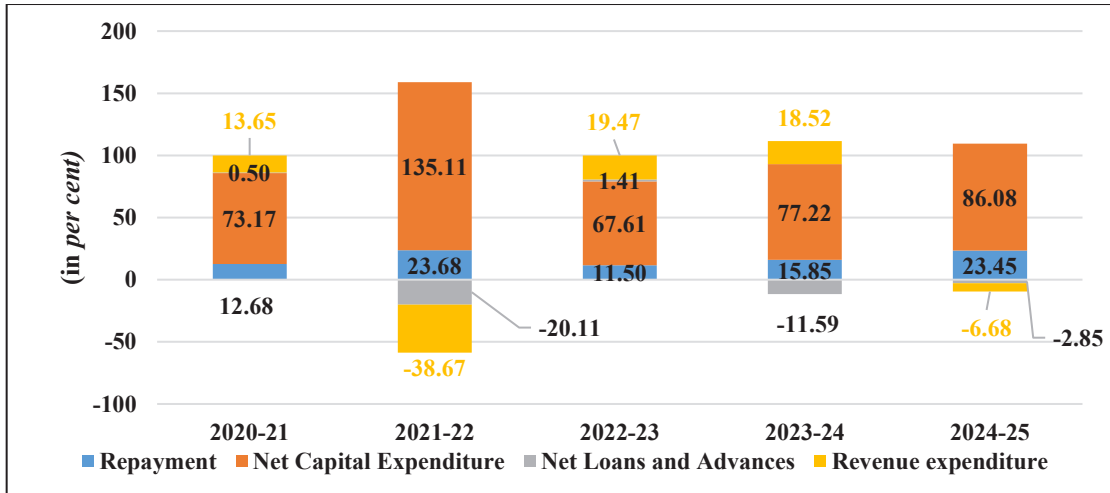
Source: Finance Accounts

* Excludes ₹ 2,767.87 crore (2020-21: ₹ 994 crore; 2021-22: ₹ 1,773.87 crore) received by the State as back-to-back loans from GoI in lieu of GST Compensation shortfall. Of the outstanding back-to-back loan, ₹ 753.62 crore was repaid during the current year.

²¹ Excludes ways and means advances receipt: ₹ 4,608.64 crore (2022-23), ₹ 16,242.25 crore (2023-24) and ₹ 9,819.70 crore (2024-25).

²² Excludes ways and means advances repayment: ₹ 4,608.64 crore (2022-23), ₹ 16,242.25 crore (2023-24) and ₹ 9,819.70 crore (2024-25).

Chart 1.35: Trends of utilisation of borrowed funds



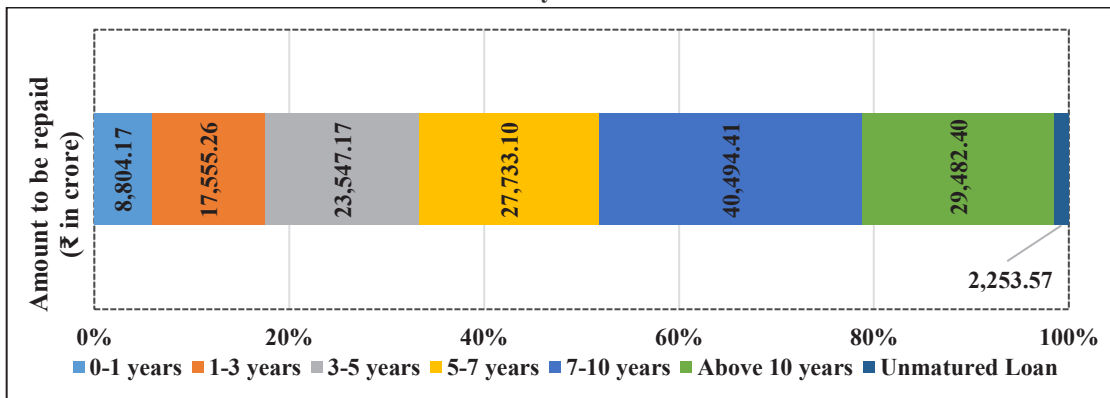
Source: Finance Accounts

During 2024-25, total borrowings of the State amounted to ₹ 30,673.01 crore, reflecting a rise of 10.45 per cent compared to ₹ 27,771.60 crore in 2023-24. Of this, ₹ 7,193.25 crore (23.45 per cent) was utilised for repayment of earlier borrowings, ₹ 26,404.20 crore (86.08 per cent) was applied towards capital expenditure, while net loans and advances reflected a negative outflow of ₹ 874.73 crore, indicating recoveries exceeding disbursements. The total of repayment of earlier borrowings and Capital expenditure is above 100 per cent, it means that borrowings were not the sole financing source for these. It shows that the State, during the year, wasn't solely dependent on borrowings for creating assets and reducing liabilities.

1.5.1.3 Debt profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. Debt maturity profile of the State is depicted in Chart 1.36.

Chart 1.36: Maturity Profile of Public Debt



Source: Finance Accounts

* Excludes ₹ 2,767.87 crore (2020-21: ₹ 994 crore; 2021-22: ₹ 1,773.87 crore) received by the State as back-to-back loans from GoI in lieu of GST Compensation shortfall. Of the outstanding back-to-back loan, ₹ 753.62 crore was repaid during the current year.

The maturity profile showed that around 53 per cent of the State's outstanding public debt would mature within the next seven years, reflecting a moderately front-loaded repayment structure. While this indicates that a substantial portion of borrowings will

be cleared in this period, it also highlights refinancing risks and the need for prudent liquidity and debt management to avoid bunching of repayments.

1.5.1.4 Financing pattern of fiscal deficit

Table 1.33 depicts financing pattern of the fiscal deficit during 2020-25.

Table 1.33: Components of fiscal deficit and its financing pattern

		(₹ in crore)				
Particulars		2020-21	2021-22	2022-23	2023-24	2024-25
Fiscal Deficit (-)/ Surplus (+)		-12,102.03	-19,863.12	-30,204.83	-20,854.69	-28,529.52
1	Revenue Deficit (-)/Surplus (+)	382.60	-2,732.77	-12,072.35	-2,628.41	-3,000.05
2	Net Capital Expenditure	-12,399.39	-20,125.83	-15,997.71	-21,444.23	-26,404.20
3	Net Loans and Advances	-85.24	2,995.48	-334.77	3,217.95	874.73
4	Appropriation to Contingency Fund	0.00	0.00	-1,800.00	0.00	0.00
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	14,230.00	10,753.00	16,105.00	16,000.00	13,850.00
2	Loans from GoI	1,408.39	2,377.18	4,275.81	5,839.62	7,734.41
3	Special Securities issued to NSSF	-754.97	-754.97	-754.95	-754.96	-754.96
4	Loans from Financial Institutions	908.77	768.04	1,313.31	2,284.12	2,650.32
5	Small Savings, PF, etc.	888.85	601.53	100.17	-370.72	-468.61
6	Reserves & Sinking Fund	43.21	-49.37	703.89	-533.31	1,037.60
7	Deposits and Advances	-229.73	46.52	1,022.42	-772.97	1,352.41
8	Suspense and Miscellaneous	-3,629.55	574.09	6,853.66	-332.84	3,109.84
9	Remittances	-46.40	23.76	-62.13	-53.02	-35.44
10	Contingency Fund	0.00	0.00	1,800.00	0.00	0.00
11	Overall Deficit	12,818.59	14,339.78	31,357.18	21,305.92	28,475.57
12	Increase (-)/ Decrease (+) in cash balance	-716.55	5,523.34	-1,152.35	-451.23	53.95
13	Gross Fiscal Deficit	12,102.03	19,863.12	30,204.83	20,854.69	28,529.52

Source: Finance Accounts; Deficit figures are pre-audit

*Net of receipts and disbursement during the year

The fiscal deficit of the State widened from ₹ 20,854.69 crore in 2023-24 to ₹ 28,529.52 crore in 2024-25, reflecting an increase of 36.80 per cent. The deficit was mainly financed through market borrowings (₹ 13,850.00 crore; 48.64 per cent of total), followed by loans from the Government of India (₹ 7,734.41 crore; 27.16 per cent) and loans from financial institutions (₹ 2,650.32 crore; 9.31 per cent). Accretions under Reserves and Sinking Funds, Deposits and Advances and inflows under Suspense and Miscellaneous Accounts also contributed to deficit financing.

1.5.2 Post Audit Deficit Indicators

As per Finance Accounts of the State for the FY 2024-25, the Revenue Deficit of the State was ₹ 3,000.05 crore (0.47 per cent of GSDP), while the Fiscal Deficit stood at ₹ 28,529.52 crore (4.43 per cent of GSDP) whereas Primary Deficit was ₹ 19,061.77 crore (2.96 per cent of GSDP). However, Audit found several instances of misclassification²³ (Details discussed in paragraph No. 2.5.6 of Chapter II). This resulted in understatement of Revenue Deficit to that extent and the Revenue Deficit stood revised at ₹ 3,090.85 crore (0.48 per cent of GSDP).

²³ Major works amounting to ₹ 2.57 crore booked under the Revenue Section instead of Capital; Minor works of ₹ 22.24 crore and maintenance expenditure of ₹ 0.15 crore booked as Capital instead of Revenue; Grants-in-Aid of ₹ 30.96 crore and office expenditure of ₹ 40.02 crore booked under the Capital Section instead of Revenue.

1.5.3 Fiscal Balance: Achievement of deficit and total debt targets

As per the AFRBM Act of 2005 and its amendments largely aligned with the recommendations of 15th Finance Commission, the State aims to:

- eliminate revenue deficit and maintain the fiscal deficit within the ceiling of 3.00 *per cent* of GSDP, with an additional 0.5 *per cent* of GSDP over and above the prescribed limit of fiscal deficit for the financial years 2022-23 to 2024-25 allowed as Power Sector based performance.
- The outstanding debt-to-GSDP ratio is to be contained below 32 *per cent* starting from the FY 2022-23 to FY 2026-27.
- Assam also follows a Medium-Term Fiscal Plan (MTFP) and is required to disclose contingent liabilities and off-budget borrowings.

Achievements, *vis-à-vis* the fiscal targets, prescribed in the State FRBM Act for the FYs 2020-21 to 2024-25, post Audit are detailed in **Table 1.34**.

Table 1.34: Compliance with provisions of State FRBM Act post Audit

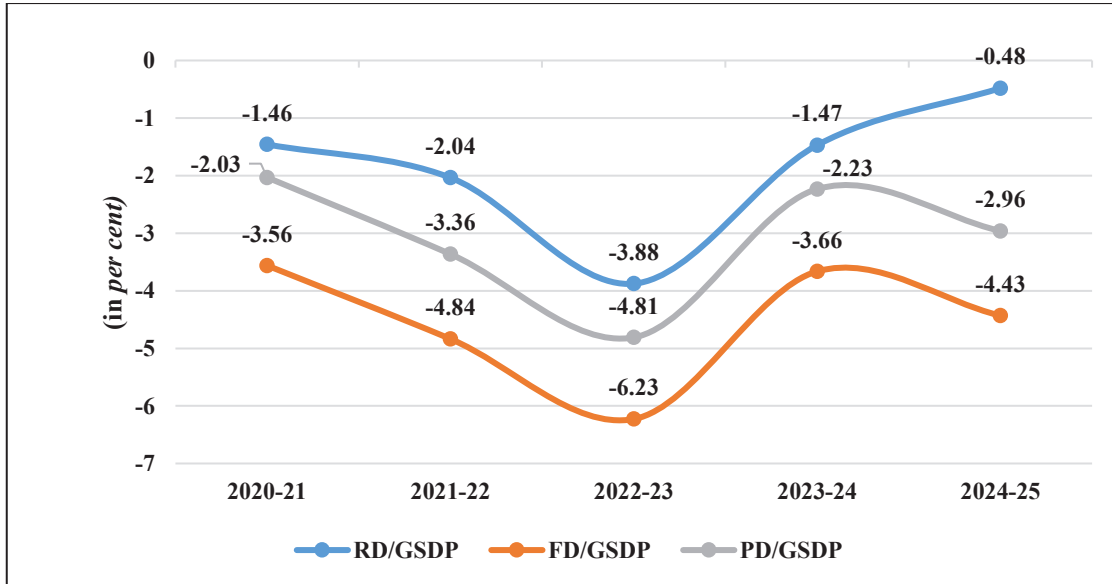
Fiscal Parameters		Achievement <i>vis-a-vis</i> targets set in the AFRBM				
		2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Deficit (-) / Surplus (+) (₹ in crore)	T	Surplus	Surplus	Surplus	Surplus	Surplus
	A	-4,954.12	-8,358.89	-18,801.42	-8,372.53	-3,090.85
Fiscal Deficit (-) / Surplus (+) (as percentage of GSDP)	T	-5.50	-4.50	-3.50	-3.50	-3.50
	A	-3.56	-4.84	-6.23	-3.66	-4.43
Ratio of total Outstanding liability to GSDP (in per cent)	T	28.50	28.50	32.00	32.00	32.00
	A	25.72	24.33	25.41	25.81	26.84
Interest payment as per cent of Revenue Receipts	T*	10	10	10	10	10
	A	8.01	7.58	7.66	8.89	9.77

Source: Finance Accounts and MTFP.

T: Target; A: Actuals; *No target fixed under AFRBM Act. However, for availing additional fiscal space of 0.25 *per cent* of GSDP, as per amendment (2017) to the AFRBM Act, 2005, the target is fixed at 10% of Revenue Receipts and the State Government has been maintaining the same.

During 2024-25, the State recorded a Revenue Deficit of ₹ 3,090.85 crore (0.48 *per cent* of GSDP), against the AFRBM target of maintaining a revenue surplus, indicating that current receipts were inadequate to meet the operational expenditure of the Government. The Fiscal Deficit, at ₹ 28,529.52 crore (4.43 *per cent* of GSDP), breached the fiscal target of 3.50 *per cent* of GSDP significantly, reflecting higher dependence on borrowings for financing. The ratio of total Outstanding Liabilities to GSDP, however, remained within the prescribed limit at 26.84 *per cent*, showing adherence to the sustainability ceiling.

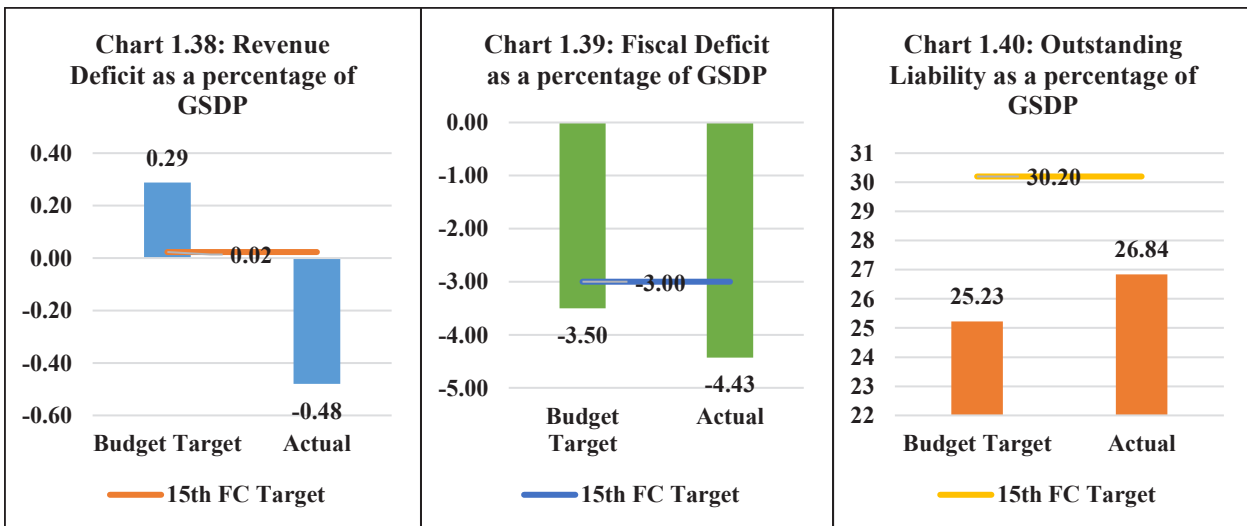
Chart 1.37: Trend analysis of deficits post audit



Source: Finance Accounts

As seen from the **Chart 1.37**, during 2024-25, the State reported a Revenue Deficit (RD) of 0.48 per cent of GSDP, a Fiscal Deficit (FD) of 4.43 per cent of GSDP, and a Primary Deficit (PD) of 2.96 per cent of GSDP.

The targets set by 15th FC and those projected in the State budget *vis-à-vis* achievements in respect of major fiscal aggregates with reference to GSDP during 2024-25 are given in **Chart 1.38**, **Chart 1.39** and **Chart 1.40**.



Source: Finance Accounts, Budget documents and 15th FC Report.

During the year 2024-25, the Government managed to bring down the Revenue Deficit from that of previous year's sum of ₹ 8,372.53 crore to ₹ 3,090.85 crore, yet was unable to contain the revenue deficit-GSDP and fiscal deficit-GSDP ratios within the levels fixed by 15th FC and those projected in the budget estimates. Total outstanding liability-GSDP ratio, however, remained within the AFRBM limits of 28.50 per cent during 2020-21 and 2021-22, and 32 per cent during the subsequent three years, primarily due to sustained nominal GSDP growth and prudent debt management. The repayment to gross borrowings ratio ranged between 60 and 76 per cent, indicating that

a substantial portion of borrowings was utilised for debt servicing rather than fresh accumulation. Further, the net borrowings available declined from 39.71 *per cent* in 2020-21 to 27.33 *per cent* in 2024-25, reflecting improved fiscal discipline.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary, Finance Department, broadly agreed with the audit observations, attributed the deviations to fiscal pressures, and assured that fiscal consolidation measures would continue to be pursued to align deficits with AFRBM targets in the coming years.

1.5.4 Debt Sustainability Analysis

Debt sustainability refers to the ability of the State to service its debt obligation now and in future. Analysis of variations in debt sustainability indicators is given in **Table 1.35**.

Table 1.35: Trends in Debt Sustainability Indicators

(₹ in crore)

Sl. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
1	Overall Liabilities or Overall Debt*	87,407.79	99,918.54	1,23,214.80	1,46,927.84	1,72,775.07
2	Rate of Growth of Overall Debt (<i>per cent</i>)	20.97	14.31	23.32	19.25	17.59
3	GSDP (in nominal terms)	3,39,802.98	4,10,723.56	4,84,984.94	5,69,287.29	6,43,666.69
4	Nominal GSDP growth (<i>per cent</i>)	-2.03	20.87	18.08	17.38	13.07
5	Overall Debt/GSDP (<i>per cent</i>)	25.72	24.33	25.41	25.81	26.84
6	Repayment to Gross Borrowings (<i>per cent</i>)	60.29	71.58	63.30	75.49	72.67
7	Net borrowings available as a percentage of Gross Borrowings	39.71	28.42	36.70	24.51	27.33
8	Interest payments on Overall Debt	5,199.18	6,051.47	6,874.97	8,139.17	9,467.75
9	Effective rate of interest on Overall Debt ²⁴ (<i>per cent</i>)	6.81	6.75	6.58	6.63	6.76
10	Interest payment to Revenue Receipts (<i>per cent</i>)	8.01	7.58	7.66	8.89	9.77
11	Revenue Deficit/Surplus ²⁵	382.60	-2,732.77	-12,072.35	-2,628.41	-3,000.05
12	Primary Revenue Balance (PRB)	5,581.78	3,318.70	-5,197.38	5,510.76	6,467.70
13	Primary Balance (PB)	-6,902.85	-13,811.65	-23,329.86	-12,715.52	-19,061.77
14	PB/GSDP ²⁶ (<i>per cent</i>)	-2.03	-3.36	-4.81	-2.23	-2.96
15	Difference between Return on Investment (RoI) ²⁷ and effective rate of interest on Overall Debt	78.19	-10.17	-28.90	-63.18	-16.47
16	Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	0	0	60	88	62

²⁴ Effective rate of interest on Overall Debt has been calculated adjusting the Reserve Funds, Deposits not bearing interest and 50 years' interest free Central assistance to State for Capital Expenditure. Effective Rate of Interest: Interest Payment/Average of Opening and Closing Stock of Debt (excluding non-interest-bearing liabilities) *100

²⁵ Pre-Audit figures.

²⁶ Pre-Audit figure.

²⁷ Return on Investment (RoI) as measured by effective rate of interest receipts. RoI = Interest Receipts/Average of Outstanding Loans & Advances of previous and current financial year *100. Outstanding Loans & Advances Disbursed = Loans & Advances Disbursed - Net of recovery

Sl. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
17	Debt Stabilisation (Quantum spread ²⁸ + Primary balance)	-14,327.80	-368.79	-10,242.42	1,428.85	-9,694.91
18	Domar Gap					
a	GSDP (in constant terms)	2,47,819.23	2,58,139.69	2,89,793.18	3,24,555.8	3,49,814.24
b	Real Growth (in constant terms)	2.95	4.16	12.26	12.00	7.78
c	Inflation based on CPI (<i>per cent</i>)	7.71	3.93	6.52	4.59	5.05
d	Effective Rate of interest	6.81	6.75	6.58	6.63	6.76
e	Real effective rate of interest (Effective rate of interest-Inflation)	-0.90	2.82	0.06	2.04	1.71
f	Growth Interest Differential (Real growth-Real effective rate of interest)	3.85	1.34	12.20	9.95	6.07
g	Primary Balance (PB)	-6,902.85	-13,811.65	-23,329.86	-12,715.52	-19,061.77

Source: Finance Accounts

The State FRBM Act, 2005 defines 'Overall liabilities' as the liabilities under the Consolidated Fund and the Public Account of the State.

* Excludes ₹ 2,767.87 crore (2020-21: ₹ 994 crore; 2021-22: ₹ 1,773.87 crore) as back-to-back loans from GoI in lieu of GST Compensation shortfall. Of the outstanding back-to-back loan, ₹ 753.62 crore was repaid during the current year.

During 2024-25, the total outstanding debt of the State increased to ₹ 1,72,775.07 crore from ₹ 1,46,927.84 crore in 2023-24, registering a growth of 17.59 *per cent*, though lower than the growth rate of 19.25 *per cent* recorded in the previous year. The Debt-GSDP ratio rose marginally from 25.81 *per cent* in 2023-24 to 26.84 *per cent* in 2024-25, remaining below the AFRBM limit of 32 *per cent*, indicating that while the overall debt burden is within prudential limits, it continues to grow faster than the State's GSDP, which expanded by 13.07 *per cent* in nominal terms during the year. The effective rate of interest on overall liabilities remained broadly stable at 6.76 *per cent*, but the interest payment to revenue receipts ratio increased from 8.89 *per cent* to 9.77 *per cent*, suggesting a rising interest burden that constrains fiscal flexibility.

The State reported a Primary Deficit of ₹ 19,061.77 crore in 2024-25, compared to ₹ 12,715.52 crore in 2023-24, reflecting increased dependence on borrowed funds even after excluding interest payments. However, a positive Primary Revenue Balance (PRB) of ₹ 6,467.70 crore indicates that current revenues were sufficient to cover non-interest revenue expenditure. The debt stabilisation indicator, which combines the quantum spread and primary balance, turned negative at ₹ 9,694.91 crore in 2024-25 after being marginally positive in 2023-24, implying that the State's debt stock continues to expand faster than its capacity to generate surplus for debt servicing. The difference between Return on Investment (RoI) and effective rate of interest on liabilities, though improved to -16.47 *per cent* from -63.18 *per cent* in 2023-24, remained negative, highlighting low financial returns on government investments.

Over the five-year period (2020-21 to 2024-25), Assam's debt profile has shown a consistent rise in absolute terms, with overall liabilities increasing by nearly 98 *per cent*. Although the effective interest rate fluctuated, it hovered between 6.5 and 6.8 *per cent*, while the growth-interest rate differential under the Domar gap remained

²⁸ Quantum Spread = Interest Spread x Debt (excluding non- interest-bearing liabilities).

positive at 6.07 *per cent* in 2024-25. This indicated that the state was able to cover its borrowing costs during the 2020-2025. However, the real interest rate has been consistently driven by inflation, which indicates higher rollover risk in the short and medium term. Persistent high inflation erodes the real value of debt and therefore carries rollover risk. Therefore, to achieve sustainable nominal growth and stabilise the debt-to-GSDP ratio in the medium term, it is crucial to keep inflation expectations well anchored to ensure that borrowing costs remain consistent with the growth trajectory. However, persistent primary deficits, increasing interest liabilities, and declining nominal GSDP growth rates point to a narrowing fiscal space and emerging pressures on debt sustainability. Strengthening fiscal consolidation, enhancing revenue mobilisation, and improving returns from capital investments will be essential to maintain long-term debt stability.

1.5.5 Status of Guarantees – Contingent Liabilities

Guarantees are contingent liabilities on the Consolidated Fund in case the borrower defaults. The State extends guarantees for loans raised by entities like statutory corporations, boards, local bodies, and co-operative institutions. As per Assam's FRBM Act, 2005, outstanding guarantees must not exceed 50 *per cent* of State's own tax and non-tax revenue of the second preceding year. Details of the guarantees and status of outstanding guarantees to total receipts for the last five years is given in **Table 1.36**.

Table 1.36: Guarantees given by the State Government

Guarantees	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Ceiling applicable to the outstanding amount of guarantees as per the Assam FRBM Act, 2005 (i.e. 50 <i>per cent</i> of State's own tax and non-tax revenue of the second preceding year)	12,073.07	11,034.02	10,016.61	11,556.43	15,131.67
Outstanding amount of guarantees at the beginning of the year	84.42	77.72	311.76	1,166.49	2,241.30
Outstanding guarantees at the end of the year	77.72	311.76	1,166.49	2,241.30	2,690.08

Source: Finance Accounts

The outstanding guarantees for ₹ 2,690.08 crore as on 31 March 2025 was in respect of Co-operatives (₹ 6.30 crore); State Finance Companies/Corporations (₹ 44.58 crore) and Others—to Assam Infrastructure Financing Authority (₹ 2,639.20 crore).

The Government gave guarantees within the limits prescribed in the FRBM Act during 2020-25.

Out of the outstanding guarantees for ₹ 2,690.08 crore, the State Government had given guarantees amounting to ₹ 44.58 crore to Assam Plains Tribes Development Corporation Ltd whose net worth had become negative. This means that the actual liability lies with the State Government to repay its loan.

1.5.6 Pathways to Fiscal Stability

Deficits can be improved by enhancing revenues and rationalising expenditures. This includes strengthening tax compliance, widening the tax base, revising user charges, and monetising idle government assets. On the spending side, better targeting of subsidies, controlling salary and pension growth, and ensuring proper classification of

expenditure are key factors. Prioritising productive capital investment and improving debt management through transparent and efficient borrowing can further ease fiscal pressure. These measures collectively create fiscal space and help reduce revenue, fiscal, and primary deficits in a sustainable manner. These have been discussed in succeeding paragraphs.

1.5.6.1 Improving revenues of the State

Untapped revenue potential that, if harnessed effectively, could significantly enhance fiscal space and reduce dependence on debt. Inefficiencies in assessment, undervaluation, and limited enforcement mechanisms of key tax streams such as State GST, Stamp Duty, and Excise will lead to subdued revenue growth. Under-realised non-tax revenues, with low user charges, poor cost recovery, and suboptimal returns on public assets and investments also impede the fiscal space. Timely realisation of pending arrears is (tax and non-tax) another step towards enhancing the fiscal space.

A. Arrears of revenue

As on 31 March 2025, the arrears of revenue in respect of principal heads of revenue were ₹ 4,580.67 crore, of which ₹ 2,890.81 crore were outstanding for more than five years, as depicted in **Table 1.37**.

Table 1.37: Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Amount outstanding		Reply of the Government
		as on 31 March 2025	for more than five years as on 31 March 2025	
1	Taxes on Agricultural Income	71.29	49.33	Following are the reasons for the pending arrears: i. Some amounts become “arrears” when the amounts are not paid by the dealers on the due date. The Assessing Officers issue notices to the defaulters for payment of arrears and try their best to realise the amount. Such arrears are later paid by the concerned dealers with interest. Current arrears are also included in the above amount. ii. For the amount which cannot be realised by the Assessing Officers despite all efforts, arrear certificates are issued by the assessing officers to the <i>Bakijai</i> Officers for realisation. These amounts remain as arrears with the Superintendent of Taxes (Recovery) till actual recovery. iii. Pending cases involving arrears of revenue in the High Court/Supreme Court/Board of Revenue and with Appellate/Revision authorities. iv. Un-traceability of dealers at the time of realisation of dues, etc.
2	Professional Tax	2.67	0.75	
3	Land Revenue (Assam Taxes on Specified Lands)	3,026.18	1,799.87	
4	Tax on Sales, Trade, etc.	1,308.67	885.49	
5	Taxes on Goods and Passengers	66.16	66.16	
6	Taxes and Duties on Electricity	23.20	6.79	
7	Other Taxes and Duties on Commodities and Services	5.04	4.96	
8	State Excise	63.13	63.13	Due to non-payment of levies by the wholesale warehouses in due time.
9	Non-ferrous Mining and Metallurgical Industries	0.08	0.08	Non-payment of royalty on limestone by NECEM Cement Ltd. for 2005–06, 2006–07, and 2011–12 (₹8.16 lakh).

Sl. No.	Head of revenue	Amount outstanding		Reply of the Government
		as on 31 March 2025	for more than five years as on 31 March 2025	
10	Petroleum	14.25	14.25	The additional royalty in excess of ₹528 per MT as paid by Oilmax, payable to the State Government, was realised from the Central Government Oil Industry Development Board (OIDB) fund under MoP&NG, GoI as specified in the Production Sharing Contract (PSC) signed between the Government of India and the lessee on 23/02/2001.
Total		4,580.67	2,890.81	--

Source: Departmental Information

B. Arrears in assessment

The information on number of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed of during the year and number of cases pending for finalisation at the end of the year, as furnished by the Department of Excise and Department of Taxation in respect of Sales Tax/VAT is depicted in **Table 1.38**.

Table 1.38: Arrears in assessment

(₹ in crore)

Sl. No.	Head of revenue	Cases pending at the beginning of 2024-25	New cases due for assessment during 2024-25	Total cases due for assessment	Cases disposed of during 2024-25	Balance at the end of the year	Percent age of disposal
1	GST	1,165	7,510	8,675	700	7,975	8.07
2	VAT	3,668	119	3,787	1,831	1,956	48.35
3	CST	1,457	11	1,468	1,147	321	78.13
4	Entry Tax	1,399	0	1,399	85	1314	6.08
5	Profession Traders, Callings and Employment	13,998	11,273	25,271	10,641	14,630	42.11
6	Taxation on Specified Lands	2,877	56	2,933	2,604	329	88.78
7	Agricultural Income Tax	2,123	0	2,123	832	1,291	39.19
8	Amusement and Betting	192	0	192	0	192	0
9	Luxury Tax	227	0	227	0	227	0
10	Electricity Duty	1,646	218	1,864	676	1,188	36.27
Total		28,752	19,187	47,939	18,516	29,423	38.62

Source: Departmental Information

During the period 2020-25, the number of pending cases at the end of the respective years were 72,553 (2020-21); 42,045 (2021-22); 32,434 (2022-23); 28,752 (2023-24) as against 29,423 cases at the end of 2024-25.

C. Details of evasion of tax detected by the Department, refund cases, etc.

The cases of evasion of tax detected, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government.

The details of cases of evasion of tax detected by the Excise and Taxation, cases finalised and the demand for additional tax raised; during the year 2024- 25, as reported by the departments concerned, are depicted in **Table 1.39**.

Table 1.39: Evasion of tax detected

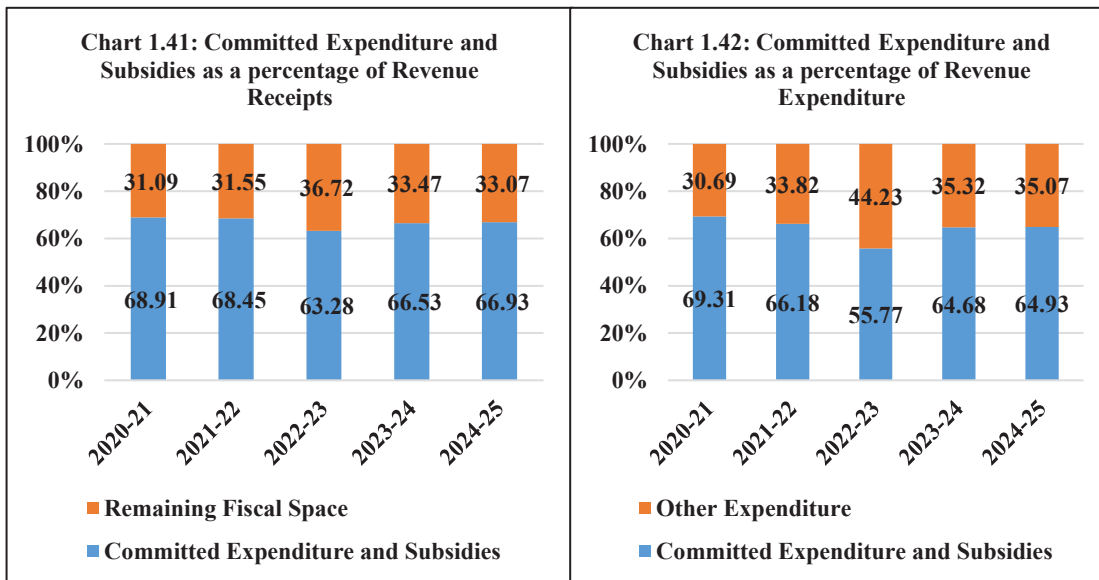
Sl. No.	Head of revenue	Cases pending as on 31 March 2024	Cases detected during 2024-25	Total	No. of Cases in which assessment/ investigation completed and additional demand with penalty, etc. raised		No. of cases pending for finalisation as on 31 March 2025
					No. of cases	Amount of demand (₹ in crore)	
1	Goods and Services Tax	20	561	581	571	95.69	10
2	State Excise	4	0	4	4	43.94	4
Total		24	561	585	575	139.63	14

Source: Departmental Information

1.5.6.2 Issues on expenditure side

A. Fiscal stress from committed expenditure and subsidies

Chart 1.41 and Chart 1.42 depict Committed expenditure and subsidies together as a percentage of Revenue Receipts and Revenue Expenditure during the FY 2020-25 respectively.



Source: Finance Accounts

In 2024-25, the State’s committed expenditure of ₹ 63,841.44 crore comprising salaries (₹ 35,604.33 crore), pensions (₹ 18,769.36 crore), and interest payments (₹ 9,467.75 crore, accounted for approximately 65.88 per cent of the Revenue Receipts. In addition, subsidies amounted to ₹ 1,023.82 crore, bringing the total rigid expenditure to ₹ 64,865.26 crore, which was nearly 67 per cent of the State’s revenue receipts. The high and inflexible nature of such expenditure significantly compresses fiscal space, limiting the State’s ability to allocate resources towards capital investment and developmental priorities. This structural imbalance increases the risk of persistent revenue and primary deficits, constrains long-term fiscal sustainability, and reduces the government’s capacity to respond to emergent socio-economic challenges.

B. Capital blocked in incomplete projects

An assessment of capital blocked in incomplete capital projects would also indicate the quality of Capital Expenditure. Blocking of funds in incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits of the projects for prolonged periods. Further, funds borrowed for implementation of these projects, during the respective years would lead to an extra burden, in terms of servicing of debt and interest liabilities. Details of the incomplete projects are shown in **Table 1.40** (based on information provided by the State Government for *Appendix-IX* of the Finance Accounts for the year 2024-25).

Table 1.40: Capital blocked in incomplete projects

(₹ in crore)

Age profile of incomplete projects as on 31-03-2025				Department-wise profile of incomplete projects as on 31-03-2025		
Year of sanction of the project	No. of incomplete projects	Estimated cost	Expenditure incurred	Department	No. of incomplete projects	Estimated cost
2009-10	1	2.1	0.62	Public Works	16	105.2
2010-11	3	105.72	60.25			
2013-14	1	19.64	16.78			
2014-15	1	4.98	3.04	Water Resources	6	515.86
2018-19	3	63.26	35.96			
2019-20	5	211.26	117.21			
2020-21	3	149.65	84.85			
2021-22	2	32.54	18.59	Irrigation	11	58.02
2022-23	7	32.88	17.57			
2023-24	7	57.06	28.47			
Total	33	679.09	383.34	Total	33	679.08

Source: Finance Accounts

Out of the estimated cost of ₹ 679.09 crore on these 33 ongoing projects, ₹ 383.34 crore was spent till 2024-25. Therefore, due to non-completion of these 33 projects, Capital Expenditure of ₹ 383.34 crore remained blocked.

Due to incomplete information in *Appendix-IX* (Commitments of the Government-List of Incomplete Capital Works) of the Finance Accounts for the year 2024-25 (provided by the State Government), Audit could not ascertain the actual progressive expenditure, physical progress of work, position of pending payment (future liability) and revised cost, if any, as on 31 March 2025.

C. Un-discharged liabilities on Fiscal Space

Undischarged/deferred liabilities, if not addressed timely, will reduce the available fiscal space for future developmental and infrastructure spending. Besides creating lack of transparency and credibility, this impairs the state's ability to raise resources in a sustainable manner, thereby impacting overall fiscal health and long-term sustainability.

Audit observed that the State Government had accumulated several un-discharged liabilities over the years, which have significant implications for fiscal sustainability. These include:

- Un-discharged interest liabilities totalling ₹ 134.75 crore.
- Off-budget borrowings and other liabilities not captured in the debt stock amounting to ₹ 2,639.20 crore.
- Short/non-transfer of State Government’s contribution to the National Pension System (NPS) amounting to ₹ 508.88 crore.

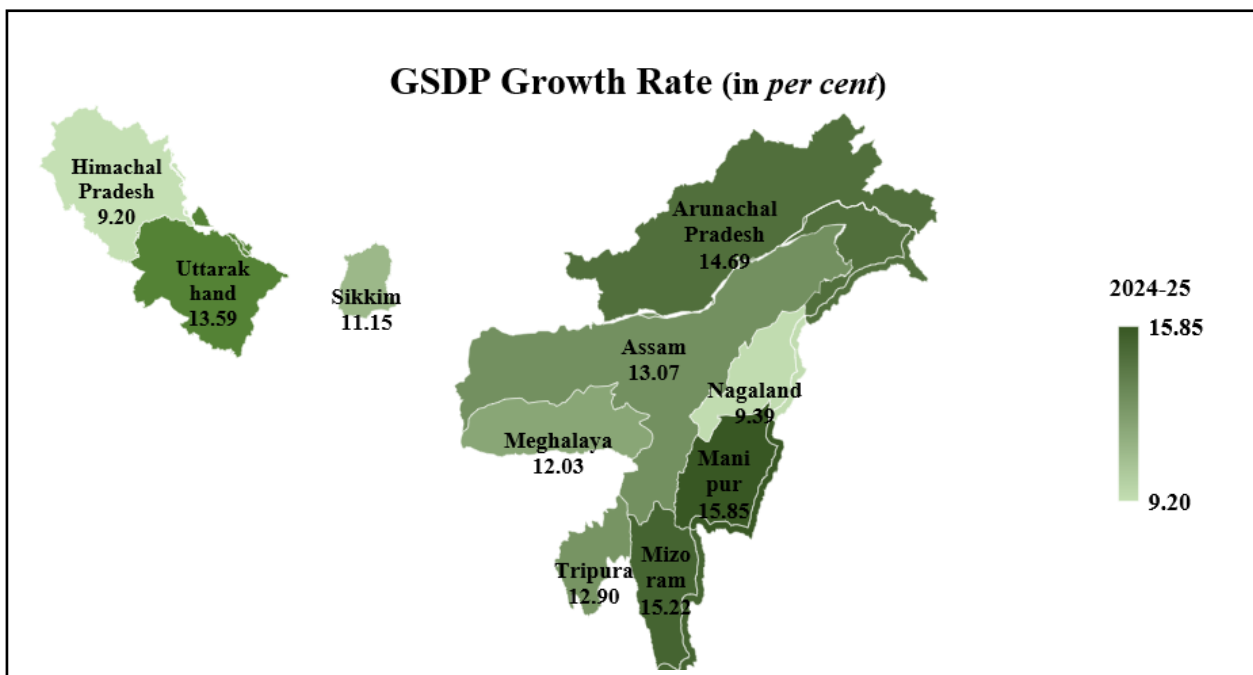
The cumulative value of these un-discharged liabilities amounted to ₹ 3,282.83 crore, which is equivalent to 0.51 *per cent* of the GSDP and 11.51 *per cent* of the Fiscal Deficit for the year.

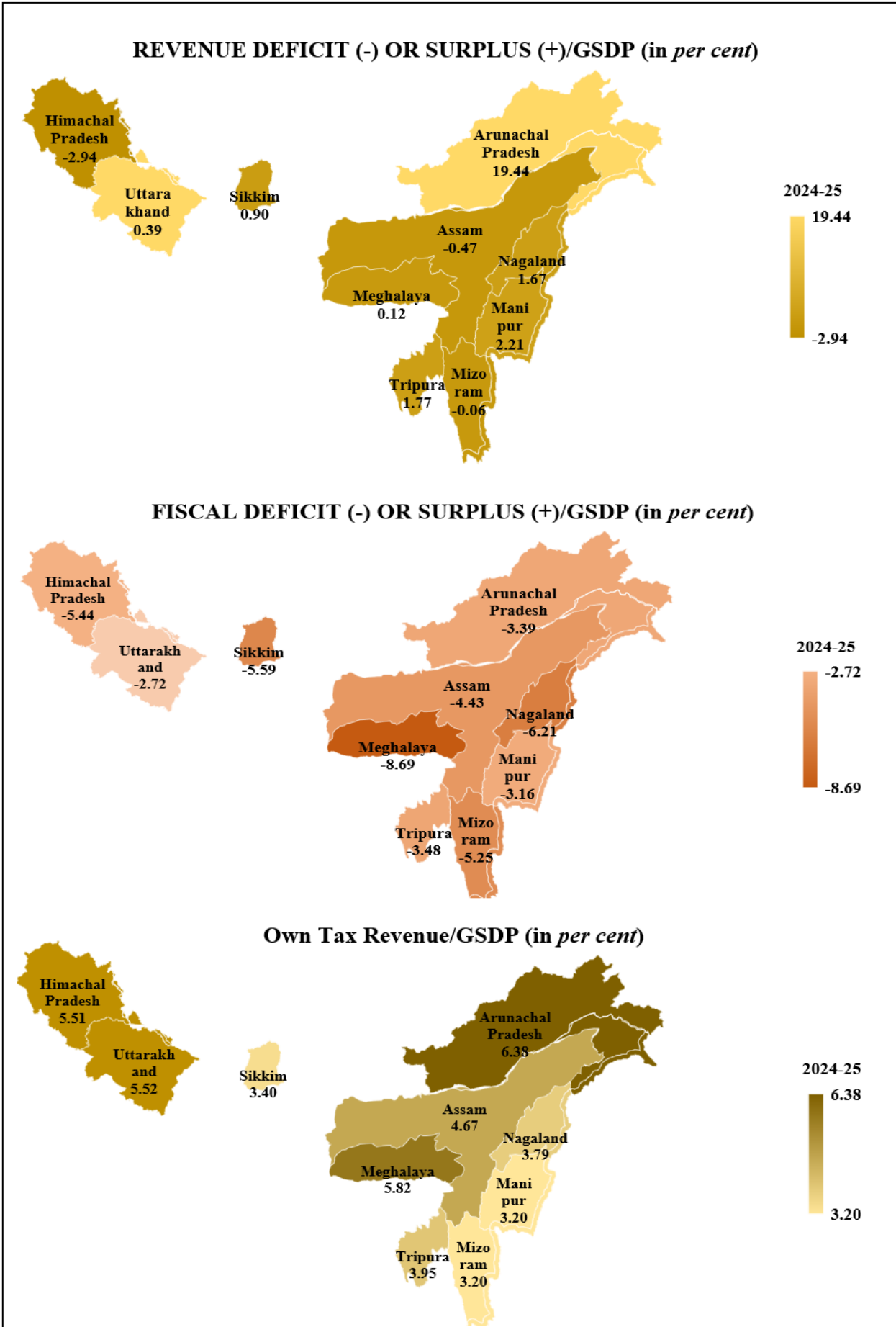
Audit recommends that the State Government disclose and address all un-discharged liabilities transparently and make provisions for timely discharge of these obligations to avoid future fiscal stress.

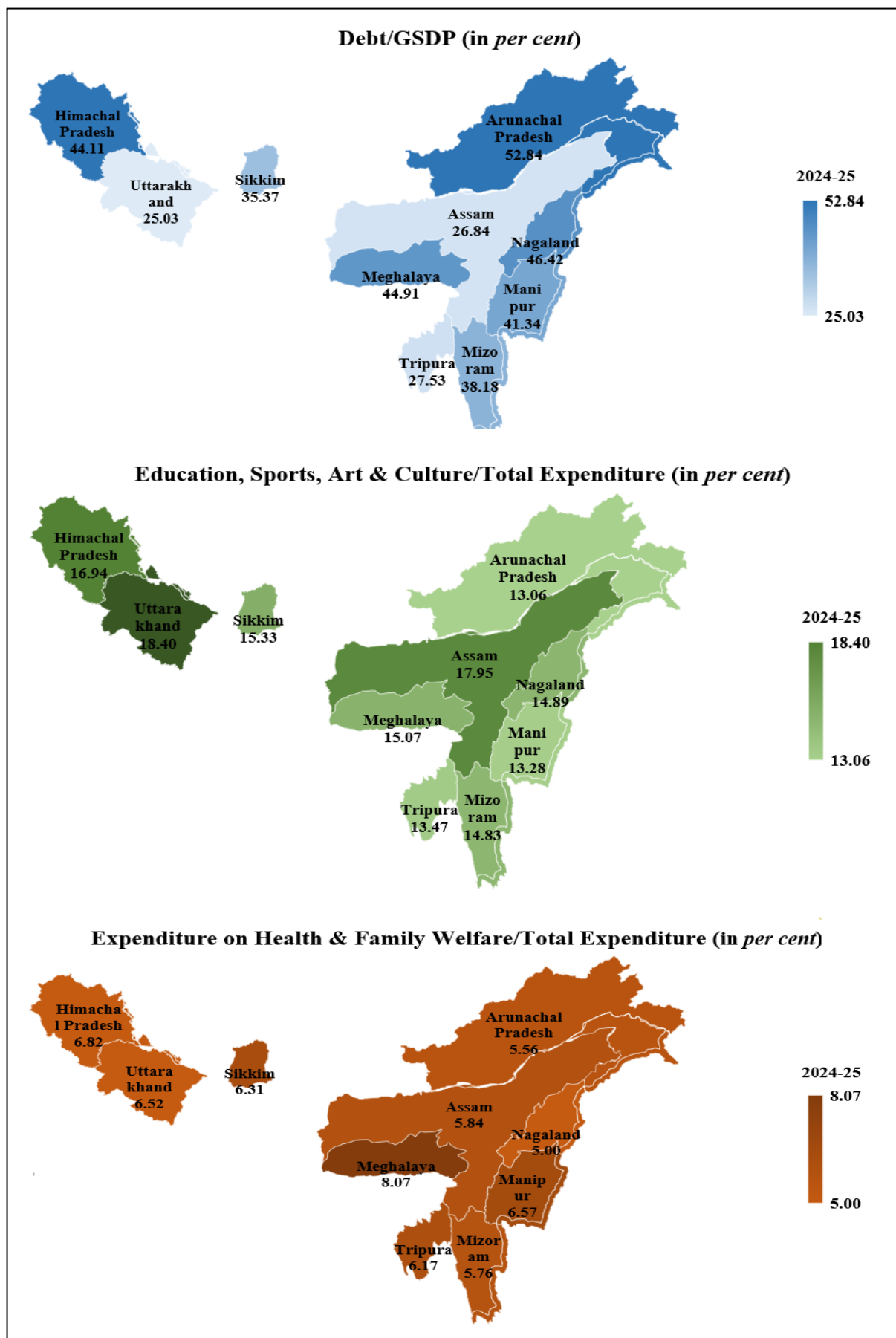
1.6 Inter-State Comparison of Key Fiscal Indicators

A map-based inter-state comparison of key fiscal indicators for the year 2024-25 is presented in **Chart 1.43**, covering GSDP growth rate, Revenue Deficit/Surplus-GSDP ratio, Fiscal Deficit/Surplus-GSDP ratio, Own Tax Revenue-GSDP ratio, Debt-GSDP ratio, and the shares of Education (including Sports, Art & Culture) and Health & Family Welfare in total expenditure. These maps depict Assam’s fiscal position *vis-à-vis* the nine North-Eastern and Himalayan States—Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Uttarakhand and Himachal Pradesh—providing a snapshot of relative fiscal strength, sustainability and social-sector prioritisation during 2024-25. A detailed ten-year trend analysis (2015-16 to 2024-25) of these indicators, highlighting structural shifts and long-term fiscal patterns across States, is also presented in *Appendix 1.5* for deeper reference.

Chart 1.43: Inter-State Comparison of Key Fiscal Indicators







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

1.7 Conclusion

- The State's own revenue resources showed fluctuations in buoyancy during the period 2020-21 to 2024-25, ranging between 0.30 and 1.71. Whereas the growth in Own Tax Revenue averaged around 12.95 *per cent*, reflecting gradual improvement in collection efficiency and expansion of the tax base.
- Revenue deficit (Post Audit) as a percentage of Revenue Receipts decreased from 7.63 *per cent* in 2020-21 to 3.19 *per cent* in 2024-25, indicating improvement in fiscal management. However, the share of subsidies and committed expenditure together constituted 66.93 *per cent* of Revenue Receipts for the year 2024-25, limiting fiscal flexibility.
- Fiscal Deficit (Post Audit) breached the FRBM targets in four out of the last five-year period of 2020-21 to 2024-25, averaging 4.54 *per cent* of GSDP during the period.
- Outstanding liabilities as a percentage of GSDP increased from 25.72 *per cent* in 2020-21 to 26.84 *per cent* in 2024-25, though remaining within the AFRBM ceiling of 28.50 *per cent* for 2020-21 and 2021-22 and 32 *per cent* for the subsequent three years.
- During 2024-25, interest receipts formed around 0.22 *per cent* of Revenue Receipts while interest payments accounted for 9.77 *per cent*, indicating a high net interest burden.
- Undischarged liabilities stood at 11.51 *per cent* of Fiscal Deficit at the end of 2024-25, reflecting need for improved settlement of pending obligations.
- During 2024-25, contingent liabilities in the form of guarantees increased by 20.02 *per cent* during the period, with no instance of invocation reported. However, continuous monitoring is required to avoid future fiscal stress.
- Though there was a substantial increase in Government's investment in Government Companies, Corporations and Other bodies during the last five years, there is no well-defined dividend policy in place.

Overall, the fiscal position of Assam indicates moderate improvement in revenue management, though rising committed expenditure and contingent liabilities warrant close monitoring in subsequent years.

1.8 Good Practices

- Assam's debt to GSDP ratio had been well below the AFRBM ceiling during the five-year period 2020-25. It demonstrates that the State is not overly leveraged relative to the size of its economy, thereby preserving fiscal space. Lower debt/GSDP means less risk of debt servicing burdens crowding out development expenditure.

1.9 Recommendations

- The State Government may make concrete efforts to augment own resources of revenue to bridge the mismatch between revenue receipts and expenditure and reduce its fiscal deficit.*

- ii. *The State Government may consider discharging of its interest liabilities on time.*
- iii. *State Government may take necessary steps to reduce the Fiscal Deficit and to achieve the targets specified under the AFRBM Act.*
- iv. *The Government should formulate and notify well-defined dividend policy, as the quantum of Government's investment has increased substantially during the last five years.*

Chapter II

Budgetary Management

Chapter-II: Budgetary Management

This chapter reviews Assam’s budgetary process, revealing significant gaps between budget estimates and actual expenditure, with issues like excess spending, persistent savings, and last-minute fund surrenders. It highlights weaknesses in financial planning, control, and compliance, stressing the need for realistic budgeting and timely fund utilisation.

2.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called “the Annual Financial Statement (Budget)” is to be laid before the State Legislature. The estimates of the expenditure show ‘charged’ and ‘voted’ items²⁹ of expenditure separately and distinguish expenditure on revenue accounts from other expenditure. Legislative authorisation is necessary before incurring any expenditure by the State Government.

As per the Assam Budget Manual, the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called ‘Demand for Grants’. The State budget majorly comprises the following documents:

- ✓ Annual Financial Statement
- ✓ Demand for Grants
- ✓ FRBM Statements
- ✓ Medium Term Fiscal Plan
- ✓ Others

Further, to ensure discipline in financial matters and to regulate cash flows and avoid any Ways and Means problem, the State Government has adopted a system of release of funds through “Fixation of Ceiling (FOC)”. As per Paragraph 12.1 of the Assam Budget Manual, the drawal of money after the Budget is passed is regulated by issue of allotment of funds through ‘Ceiling’ to the Secretary of the Administrative Department on the basis of the demand submitted by the Administrative Department to the Finance Department. The Secretaries in turn redistribute the funds to the Heads of Department with intimation to the concerned Treasury Officer.

2.2 Budget projection and gap between expectation and actual

Efficient management of tax administration/ other receipts and public expenditure holds the balance for optimum utilisation of resources, strengthen scheme implementation

²⁹ **Charged expenditure:** Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments, etc.), constitute a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature. **Voted expenditure:** All other expenditure is voted by the Legislature.

and monitoring capacity and achievement of fiscal targets. Persistent savings/ excesses indicate need for improvement in the underlying budgetary processes.

Details of total appropriation obtained from State Legislature, actual expenditure and savings are summarised in **Table 2.1**.

Table 2.1: Actual expenditure vis-à-vis budget provision during financial year 2024-25
(₹ in crore)

Voted/ Charged	Nature of Expenditure	Original Grant/ App.	Suppleme ntary Grant/ App.	Total Budget	Actual Expenditure	Excess (+) / Savings (-)	Surrender	
							Amo unt	Per cent
Voted	I. Revenue	97,911.88	6,785.24	1,04,697.12	89,473.38	-15,223.74	108.66	0.71
	II. Capital Outlay	26,591.18	7,299.01	33,890.19	26,442.93	-7,447.26	36.65	0.49
	III. Loans and Advances	11.47	--	11.47	4.57	-6.90	--	--
Total Voted		1,24,514.53	14,084.25	1,38,598.78	1,15,920.88	-22,677.90	145.31	0.64
Charged	IV. Revenue	12,179.98	695.83	12,875.81	12,607.41	-268.40	--	--
	V. Capital Outlay	4.41	2.00	6.41	5.39	-1.02	--	--
	VI. Public Debt Repayment	7,191.70	10,000.00	17,191.70	17,012.96	-178.74	--	--
Total Charged		19,376.09	10,697.83	30,073.92	29,625.76	-448.16	--	--
Appropriation to Contingency Fund (if any)		--	--	--	--	--	--	--
Total (Voted and Charged)		1,43,890.62	24,782.08	1,68,672.70	1,45,546.64	-23,126.06	145.31	0.63

Source: Appropriation Accounts

Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 2,172.84 crore) and Capital Heads (₹ 44.12 crore).

Trends in the original budget, revised estimates, and actual expenditure for the period 2020-21 to 2024-25 are given in **Table 2.2**.

Table 2.2: Original Budget, Revised Estimates and Actual Expenditure during FYs 2020-21 to 2024-25

(₹ in crore)

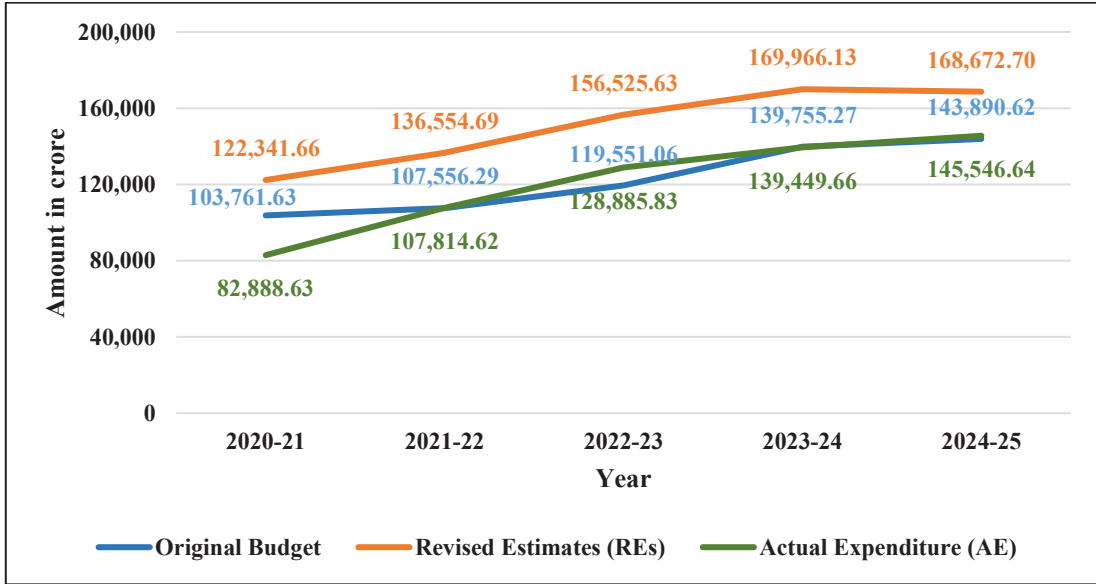
Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
Original Budget	1,03,761.63	1,07,556.29	1,19,551.06	1,39,755.27	1,43,890.62
Supplementary Budget	18,580.03	28,998.40	36,974.57	30,210.86	24,782.08
Total Budget (TB)	1,22,341.66	1,36,554.69	1,56,525.63	1,69,966.13	1,68,672.70
Revised Estimates (REs)	1,22,341.66	1,36,554.69	1,56,525.63	1,69,966.13	1,68,672.70
Actual Expenditure (AE)	82,888.63	1,07,814.62	1,28,885.83	1,39,449.66	1,45,546.64
Savings (-) /Excess (+)	-39,453.03	-28,740.07	-27,639.80	-30,516.47	-23,126.06
Percentage of supplementary to the original provision	17.91	26.96	30.93	21.62	17.22
Percentage of overall savings/ excess to the overall provision	-32.25	-21.05	-17.66	-17.95	-13.71
TB-RE	0.00	0.00	0.00	0.00	0.00
RE-AE	39,453.03	28,740.07	27,639.80	30,516.47	23,126.06
(TB-RE) as % of TB	0.00	0.00	0.00	0.00	0.00
(RE-AE) as % of TB	32.25	21.05	17.66	17.95	13.71

Source: Annual Financial Statements and Appropriation Accounts

Table 2.2 shows that supplementary provision of ₹ 24,782.08 crore during 2024-25 constituted 17.22 per cent of the original provision as against 21.62 per cent in the previous year.

These savings may be seen in the context of over estimation of receipts of ₹ 1,57,805.94 crore by the State Government and the estimation on the expenditure side being ₹ 1,68,672.70 crore during the year 2024-25. As against the estimated receipts, the actual receipts were ₹ 1,38,279.92 crore only in the Consolidated Fund thereby restricting the total expenditure during the year to ₹ 1,45,546.64 crore under the said Fund. This implied that the savings were notional, as the funds were not actually available for expenditure.

Chart 2.1: Trend showing Original Budget, REs and Actuals



From **Chart 2.1**, it is seen that during the last five-year period, the Actual Expenditure (AE) is consistently lower than the Revised Estimates (REs), and is lower than the Original Budget during the years 2020-21 and 2023-24. As such, the supplementary provisions proved unnecessary during the years 2020-21 and 2023-24, and excessive during the years 2021-22, 2022-23 and 2024-25.

The repeated trend of savings over the last five years, alongside unnecessary and excessive supplementary provisions, points to deficiencies in budget planning, unrealistic estimations, and weak expenditure monitoring.

2.2.1 Component/Services wise analysis of budgetary provisions and expenditure

Component wise analysis of Budget and Expenditure for the FY 2024-25 is summarised in **Table 2.3**.

Table 2.3: Component Wise Budget and Expenditure for the year 2024-25

(₹ in crore)

Component	Total Budget	Total Expenditure	Percentage of Total Budget	Percentage of Total Expenditure	Percentage of expenditure against the Total Budget
(1)	(2)	(3)	(4)	(5)	(6=3/2*100)
Committed Expenditure	65,097.00	63,841.44	38.59	43.86	98.07
State Schemes	4,110.90	4,244.72	2.44	2.92	103.26
Central Share for CSS	20,174.44	18,864.18	11.96	12.96	93.51

Component	Total Budget	Total Expenditure	Percentage of Total Budget	Percentage of Total Expenditure	Percentage of expenditure against the Total Budget
State Share for CSS	3,481.33	1,953.87	2.06	1.34	56.12
EAP – Externally Aided Projects	6,044.67	5,211.41	3.58	3.58	86.21

Source: Finance Accounts

Committed Expenditure (constituting expenditure on salary, wages, pensions and interest payment) constituted 43.86 per cent of the total expenditure.

2.2.2 Missing/ Incomplete Explanation for Variation from Budget

Apart from showing the expenditure against the approved budget, Appropriation Accounts also provide explanation for cases where the expenditure varies significantly from the budgeted provision (Original plus Supplementary). The limit beyond which such variation at the Sub-Head are to be explained in the Appropriation Accounts is set by the PAC.

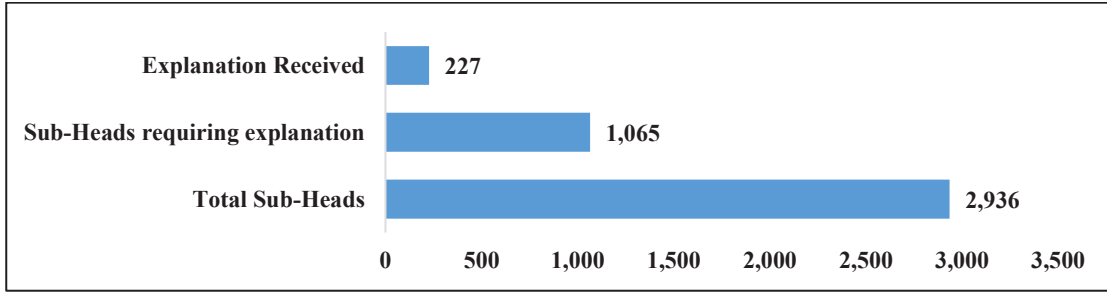
Accountant General (A&E) provides the draft Appropriation Accounts to the Controlling Officers of the Departments and seeks the reasons/ explanations for the variations in expenditure with reference to approved budgetary allocation in keeping with the limits set by the PAC.

The current limits set by the State PAC in May 1989 are as follows:

<i>Savings</i>	<ul style="list-style-type: none"> Comments are to be made if variations (savings including non-utilisation) under Sub-Heads of Grants/ Appropriations are over ₹ 15 lakh or 20 per cent of the total provision (original plus supplementary), whichever is more
<i>Excess</i>	<ul style="list-style-type: none"> General comments are to be made for regularisation of excess over the provision in all cases where there is an overall excess (irrespective of the amount) Comments are to be made if variations (excesses) under Sub-Heads of Grants/ Appropriations are ₹ 15 lakh or 20 per cent of the total provision (original plus supplementary), whichever is more

Audit of Appropriation Accounts of 2024-25 and an analysis of the underlying accounting data showed that the Controlling Officers have provided explanation for the variations in the expenditure vis-à-vis budgeted allocation in about 21.31 per cent of cases. Of the 83 Grants/ Appropriations, reasons for variation were called for in respect of 1,065 cases under 77 Grants/ Appropriations. However, reasons for variations in respect of only 227 cases under 28 Grants/ Appropriations were furnished by the Controlling Officers of Government Departments. Summary of unexplained variations over budget provision is given in **Chart 2.2**.

Chart 2.2: Summary of Explanation for Variation in Appropriation Accounts



Source: Appropriation and Detailed Appropriation Accounts

Absence of explanation for variation between the budgeted allocation and its utilisation limits the informational utility of Appropriation Accounts for enabling financial accountability of the Government and legislative control over the budget.

Finance Department may, therefore, issue clear instructions to all departments for timely submission of explanations of variations with respect to approved provision to the Accountant General (A&E), Assam for their incorporation in the Appropriation Accounts.

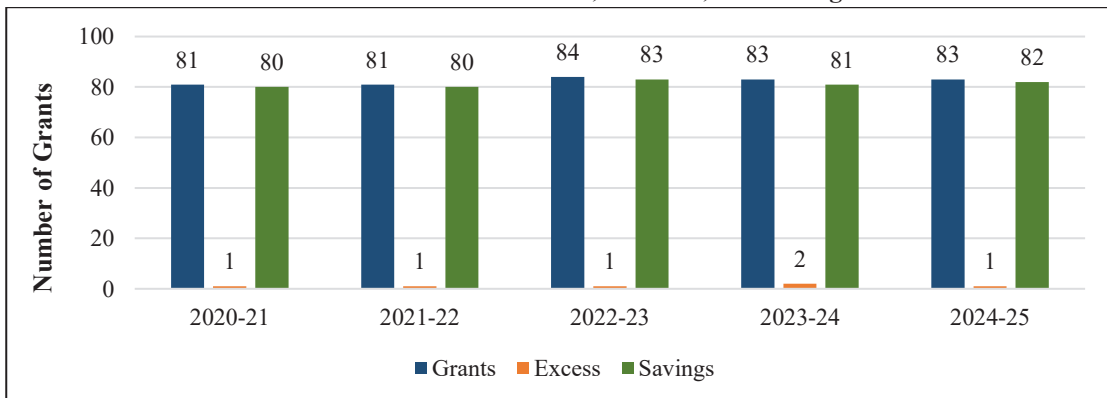
2.3 Budget marksmanship

Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

A year-wise analysis of grants, excesses, and savings provides valuable insights into the efficiency of budget execution and financial management by the State. It has been depicted in **Chart 2.3**.

Chart 2.3: Year-wise Grants, Excesses, and Savings



The expenditure composition outturn for the FY 2024-25 is given in **Table 2.4**.

Table 2.4: Expenditure composition overall deviation FY 2024-25

Section	Overall Deviation (per cent)	Range of Deviation (per cent)	Number of Grants
Revenue Voted	(-) 14.54	0 to ± 25	41
		± 25 to ± 50	25
		± 50 to ± 100	10
		≥ 100	1

Section	Overall Deviation (per cent)	Range of Deviation (per cent)	Number of Grants
Capital Voted	(-) 21.99	0 to ± 25	20
		± 25 to ± 50	21
		± 50 to ± 100	27
		≥ 100	4
Revenue Charged	(-) 2.08	0 to ± 25	6
		± 25 to ± 50	1
		± 50 to ± 100	3
		≥ 100	--
Capital Charged	(-) 1.05	0 to ± 25	3
		± 25 to ± 50	1
		± 50 to ± 100	1
		≥ 100	--

Source: Appropriation Accounts

Note: No provision was made in respect of six Grants/ Appropriations in the Revenue Voted Section, 11 Grants/ Appropriations in the Capital Voted Section, 73 Grants in the Revenue Charged Section, and 78 Grants in the Capital Charged Section.

As shown in **Table 2.4**, during the year 2024-25, 46 Grants/ Appropriations showed deviation in actual expenditure of more than ± 50 per cent from the revised estimates suggesting unrealistic budgeting and poor forecasting. During 2023-24, similar deviation was observed in 43 Grants/ Appropriation, suggesting persistent deficiencies in budget forecasting and execution.

2.4 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 of the Constitution of India. These Accounts depict actual expenditure as against the original budget provision, supplementary grants, surrenders and re-appropriations distinctly in gross basis.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

2.5 Budgetary and accounting process

2.5.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Paragraph 8.3 of the Assam Budget Manual provides that no expenditure can be incurred under any Head (Major, Minor or Sub-Head) without budget provision or in anticipation of a Supplementary Grant/ Appropriation or prior to provision of funds by Re-appropriation. It was, however, observed that an expenditure of ₹ 509.59 crore (*Appendix 2.1*), was incurred in 13 cases (₹ two crore and above in

each case) under various Sub-Heads of one Appropriation (Public Debt and Servicing of Debt) during the year 2024-25 without having any provision in the original budget estimates/ supplementary demands and without issuing any re-appropriation order to this effect.

Expenditure without budget is violative of financial regulations as well as the will of the Legislature. This is also indicative of the need for greater financial discipline in Government Departments.

2.5.2 Excess expenditure and its regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grant/ appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

A. Excess expenditure during current year

There was an excess disbursement of ₹ 604.40 crore over the authorisation made by the State Legislature under one Grant during 2024-25 as indicated in **Table 2.5**.

Table 2.5: Excess expenditure during 2024-25 requiring regularisation

(₹ in crore)

Grant No.	Grant details	Amount of excess expenditure required to be regularised
23	Pension & Other Retirement Benefits (Revenue-Voted)	604.40

Source: Appropriation Accounts

B. Regularisation of excess expenditure of previous financial years

Excess disbursement pertaining to previous years pending regularisation from State Legislature are shown in **Table 2.6**.

Table 2.6: Excess expenditure relating to previous years requiring regularisation

(₹ in crore)

Year	Grant No./ Appropriation	Grant/ Appropriation details	Amount of excess required to be regularised as commented in the Appropriation Accounts
2006-07	30	Water Supply and Sanitation (Revenue-Voted)	52.39
2018-19	23	Pension (Revenue-Voted)	98.28
2019-20	23	Pension (Revenue-Voted)	645.83
2020-21	23	Pension (Revenue-Voted)	671.13
2021-22	23	Pension (Revenue-Voted)	3,747.85
2022-23	Appropriation	Public Debt and Servicing of Debt (Capital-Charged)	4,607.94
2023-24	23	Pension & Other Retirement Benefits (Revenue-Voted)	1,443.13
	Appropriation	Public Debt and Servicing of Debt (Capital-Charged)	729.14
Total			11,995.69

Source: Appropriation Accounts

To strengthen the legislative oversight over the expenditure from Consolidated Fund of State, these excess expenditures need to be regularised at the earliest and measures to contain recurrence of such excess may be taken by the State Government.

Audit took up (February 2025 and December 2025) the matter of delay in regularisation of excess expenditure over budget provision with the Chairman, Committee on Public Accounts.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, acknowledged the audit observations and stated that necessary action for regularisation would be initiated upon receipt of formal communication from the PAC.

2.5.2.1 Persistent excess expenditure in certain Grants

Audit scrutiny showed that in two cases under one grant, there was persistent excess expenditure of more than ₹ 10 crore in each case during the last five years as detailed in **Table 2.7**.

Table 2.7: Persistent excess expenditure during FYs 2020-21 to 2024-25

(₹ in crore)

Sl. No.	Description of Grant/ Appropriation	2020-21	2021-22	2022-23	2023-24	2024-25
1	Grant No. 23 – Pension & Other Retirement Benefits 2071 Pension – 01 Civil – 101 Superannuation and Retirement Allowances – {0000}					
	Grant	5,342.58	4,808.32	8,014.56	8,005.15	8,602.17
	Expenditure	5,659.77	10,138.24	8,530.57	9,224.76	10,590.26
	Excess	317.19	5,329.92	516.01	1,219.61	1,988.09
2	Grant No. 23 – Pension & Other Retirement Benefits 2071 Pension – 01 Civil – 105 Family Pensions – {0000}					
	Grant	957.08	961.37	1,833.36	1,922.00	2,114.20
	Expenditure	1,149.14	2,975.11	2,673.73	2,774.14	2,630.63
	Excess	192.06	2,013.74	840.37	852.14	516.43

Source: *Appropriation Accounts*

2.5.3 Supplementary Grants rendered non-essential

Article 205 of the Constitution prescribes the requirement of a Supplementary or Additional Grants or Appropriation to cater to the requirements in excess of the original provisions.

It was noticed that in 36 Segments (*Appendix 2.2*) even though the supplementary provisions (more than ₹ two crore in each Segment) of ₹ 1,847.90 crore were made, the expenditure did not come up to original provisions during the year 2024-25. Similarly, supplementary provisions of ₹ 22,566.61 crore in 24 Segments proved excessive (*Appendix 2.3*) as full amount of supplementary provisions (more than ₹ two crore in each Segment) could not be utilised.

Detailed scrutiny of two grants Grant No. 38 – Tribal Affairs (Plain) and Grant No. 51 – Soil and Water Conservation was carried out to review compliance with various budgetary procedures and control mechanisms. Quantum of supplementary grants

provided under Grants 38 and 51 during the last five years, *i.e.*, 2020-21 to 2024-25 is given in **Table 2.8**.

Table 2.8: Unnecessary/ Excessive Supplementary Provision under Grants 38 and 51

(₹ in crore)

Segment	Year	Original Budget Provision	Expenditure	Savings (-) out of Original Provision	Supplementary Grant
Grant No. 38 – Tribal Affairs (Plain)					
Revenue-Voted	2020-21	1,623.20	398.18	-1,225.02	297.45
	2021-22	1,164.54	1,072.03	-92.51	313.97
	2022-23	812.12	1,192.37	380.25	527.19
	2023-24	807.56	720.17	-87.39	29.05
	2024-25	704.14	617.99	-86.15	13.67
Capital-Voted	2020-21	85.01	31.21	-53.80	0.23
	2021-22	60.01	28.66	-31.35	1.17
	2022-23	432.77	106.08	-326.69	1.77
	2023-24	297.67	75.47	-222.20	0.01
Grant No. 51 – Soil and Water Conservation					
Revenue-Voted	2020-21	95.57	210.00	114.43	130.71
	2021-22	184.38	59.63	-124.75	1.49
	2022-23	92.68	100.23	7.55	59.21
	2023-24	138.56	168.36	29.80	44.37
Capital-Voted	2020-21	90.15	51.58	-38.57	15.70
	2022-23	38.37	38.60	0.23	6.71

With persistent savings exhibited in Grant No. 38, the supplementary grant proved unnecessary in four of the last five years in case of both Revenue-Voted and Capital-Voted segments. In the financial year 2022-23, the supplementary grant of ₹ 527.19 crore in the Revenue-Voted segment proved excessive as the expenditure was less than the total budget provision. Similarly, in Grant No. 51, the supplementary provision proved excessive in three of the last five years in case of Revenue-Voted segment.

All of the supplementary provision of ₹ 13.67 crore under the Revenue-Voted segment of Grant No. 38 during the year 2024-25 was granted to Amri Karbi Development Council, which remained wholly unutilised as detailed in **Table 2.9**.

Table 2.9: Unnecessary Supplementary under Sub-Head during 2024-25

(₹ in crore)

Head of Account	Original Budget Provision	Expenditure	Savings (-) out of Original Provision	Supplementary Grant
2225-02-800-{2951} Assistance to Amri Karbi Development Council	0.34	0.00	-0.34	13.67

Source: Appropriation Accounts

The Director, Tribal Affairs (Plain) stated (August 2025) that the amount could not be utilised due to non-receipt of proposal from the Council.

2.5.4 Injudicious re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed. During 2024-25, a total of 546 re-appropriation orders under 66 grants/ appropriations were issued.

Further, in one Sub-Head (*Appendix 2.4* – Sl. No. 1), reduction of provision of ₹ five crore through re-appropriation proved injudicious as there was excess expenditure under this Sub-Head. In 44 Sub-Heads, (*Appendix 2.4* – Sl. No. 2 to 45), augmentation of provision (more than ₹ two crore) also proved unnecessary/ excessive because expenditure did not come up to the level of original/ supplementary budget provision.

Detailed scrutiny of Grants 38 and 51 disclosed that enhancement in provision through re-appropriation proved unnecessary resulting in savings of ₹ two crore or more in seven Sub-Heads as expenditure was less than the total original and supplementary budget provision, as detailed in **Table 2.10**.

Table 2.10: Unnecessary Re-appropriation under Grants 38 and 51

(₹ in crore)

Sl. No.	Head of Account	Budget Provision (O+S)	Expenditure	Re-appropriation	Total Savings
Grant No. 38 – Tribal Affairs (Plain)					
1	2225-02-800-{2951} Assistance to Amri Karbi Development Council	14.00	-	4.01	-18.01
2	4225-03-800-{6104} Jagannath Community and Skill Centre	136.00	129.29	9.56	-16.27
3	2225-80-001-{0887} Establishment of Welfare Officers & Other Staff at S.D.H.Q.	17.44	13.80	0.08	-3.72
4	2225-03-800-{4742} Distribution of Bi-cycle (Boys & Girls)	0.00	-	3.45	-3.45
Grant No. 51 – Soil and Water Conservation					
5	2402-00-103-{4922} Integrated Watershed Management Programme	89.35	18.87	9.93	-80.41
6	2402-00-789-{6116} Integrated Watershed Management Programme Central Share for SC Area	24.63	4.33	2.74	-23.04
7	2402-00-796-{6115} Integrated Watershed Management Programme Central Share for ST Area	11.03	1.94	1.23	-10.32

Source: Appropriation Accounts

The Director of Tea Tribes and Adivasi Welfare stated (September 2025) that they were unable to submit FOC request due to early closure of FinAssam portal. The Department of Soil and Water Conservation stated (August 2025) that the re-appropriated funds could not be utilised due to non-release/ partial release of FOC.

2.5.5 Unspent amount and surrendered appropriation and/ or Large Savings/ Surrender

Budget proposals should strive to strike to optimise all foreseeable expenditure to appropriate spending levels to balance the quality of expenditure and reduce underutilisation of budgeted funds. Timely surrenders by the spending units are an important mechanism for optimal reallocation within the approved budget.

The analysis of grants and appropriations showed that in 10 cases (under 10 Grants) during the year 2024-25, the savings (excluding surrenders) exceeded ₹ 500 crore in each case (*Appendix 2.5*). It was further noticed that in five Grants, no expenditure *vis-à-vis* total Grant amounting to ₹ 7.02 crore as given in **Table 2.11** was incurred during the year 2024-25.

Table 2.11: Entire Grant remaining unutilised during the financial year 2024-25

(₹ in crore)

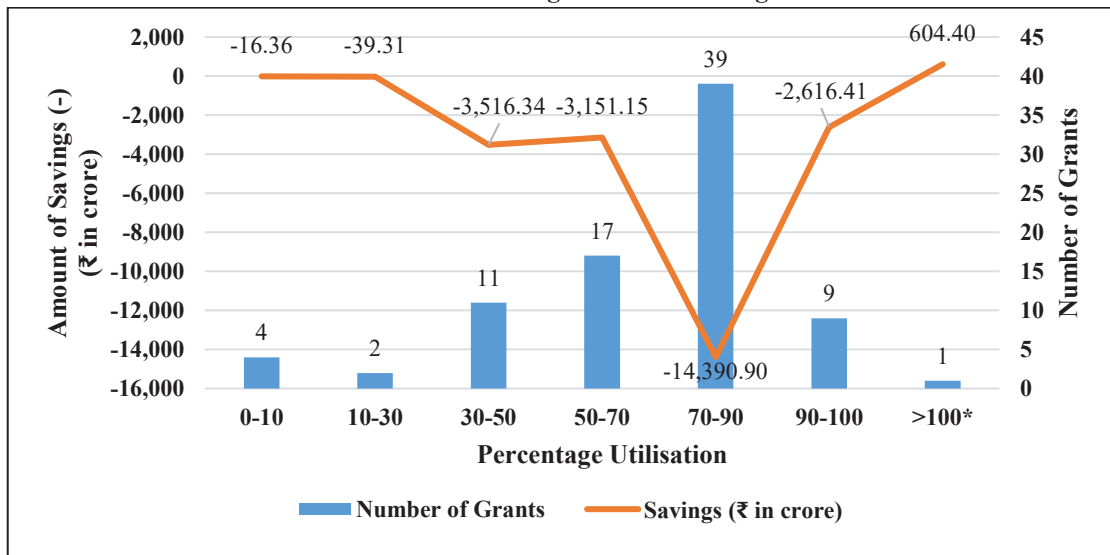
Sl. No.	Number and Name of Grant	Amount
1	02 Council of Ministers (Capital-Voted)	1.00
2	42 Other Social Services (Welfare of Minorities & Development) (Capital-Voted)	1.50
3	68 Loans to Government Servants <i>etc.</i> (Capital-Voted)	0.01
4	79 Welfare of Bodoland (Capital-Voted)	4.50
5	24 Aid Materials (Revenue-Voted)	0.01
Total		7.02

Source: Appropriation Accounts

Further, it was also observed that in 33 cases under 28 Grants/ Appropriations, there was persistent savings exceeding ₹ 100 crore in each case (*Appendix 2.6*) during 2022-23 to 2024-25.

Details of Grants/ Appropriations grouped by percentage utilisation along with total savings during 2024-25 have been shown in *Appendix 2.7* and **Chart 2.4**.

Chart 2.4: The distribution of the number of Grants/ Appropriations grouped by the percentage of Utilisation along with Total Savings



Source: Appropriation Accounts

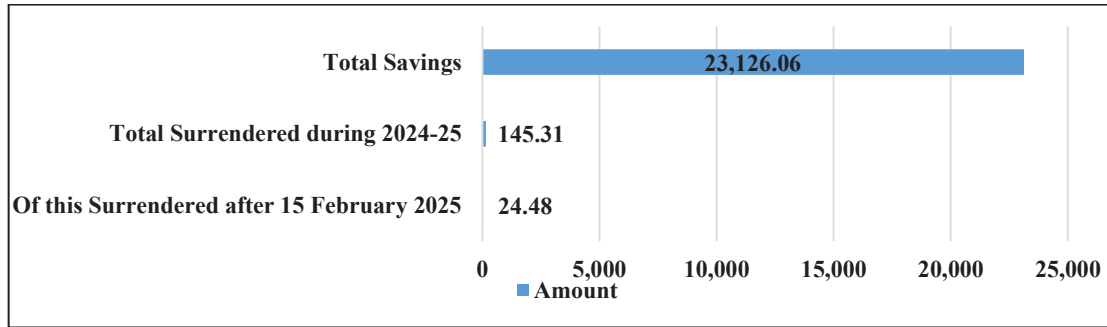
* One Grant (Grant No. 23 – Pension and Other Retirement Benefits) had utilisation in excess of Budget provision at the Grant level.

It was noticed that the savings (more than ₹ 100 crore) under 31 Grants and one Appropriation amounting to ₹ 18,438.29 crore (**Appendix 2.8**) were not surrendered at all.

As per Assam Budget Manual 2012 and the budget calling letter of the Finance Department, the target dates for intimation of savings by the DDOs to their Controlling Officers is 15 January, and their subsequent surrender to the Finance Department is 15 February. Details of savings surrendered during 2024-25 after 15 February 2025 are given in **Appendix 2.9**.

Chart 2.5: Savings and surrenders for the year 2024-25

(₹ in crore)



Source: Appropriation Accounts

Analysis of **Chart 2.5** showed that only 0.63 per cent (amounting to ₹ 145.31 crore) of the overall savings of ₹ 23,126.06 crore were surrendered. Out of the surrendered amount of ₹ 145.31 crore, ₹ 24.48 crore (16.84 per cent) was surrendered after 15 February 2025.

Major Head wise total budget, expenditure, savings and surrender of savings under Grants 38 and 51 are shown in **Table 2.12**.

Table 2.12: Major Head wise Budget, Expenditure, Savings and Surrender of Savings under Grants 38 and 51

(₹ in crore)

Major Head	Item	2020-21	2021-22	2022-23	2023-24	2024-25
Grant No. 38 – Tribal Affairs (Plain)						
2225 Welfare of SCs, STs, OBCs and Minorities	Total Budget (O+S)	1,920.65	1,478.51	1,339.31	836.62	717.81
	Expenditure	398.18	1,072.03	1,192.37	720.17	617.99
	Savings (-)	-1,522.47	-406.48	-146.94	-116.45	-99.82
	Savings (-) in per cent	-79.27	-27.49	-10.97	-13.92	-13.91
	Surrender	0.00	0.00	0.51	4.11	0.00
4225 Capital Outlay on Welfare of SCs, STs, OBCs and Minorities	Total Budget (O+S)	85.24	61.18	434.54	297.67	247.38
	Expenditure	31.21	28.66	106.08	75.47	202.14
	Savings	-54.03	-32.52	-328.46	-222.20	-45.24
	Savings (-) in per cent	-63.39	-53.15	-75.59	-74.65	-18.29
	Surrender	0.00	0.00	0.10	0.16	0.03
Grant No. 51 – Soil and Water Conservation						
2402 Soil and Water Conservation	Total Budget (O+S)	222.82	181.75	147.10	177.58	207.71
	Expenditure	207.17	56.83	97.00	165.12	74.33
	Savings (-)	-15.65	-124.92	-50.10	-12.46	-133.38
	Savings (-) in per cent	-7.02	-68.73	-34.06	-7.02	-64.21
	Surrender	0.00	0.00	0.00	0.00	0.00
2415 Agricultural	Total Budget (O+S)	3.46	4.12	4.79	5.34	6.12
	Expenditure	2.83	2.79	3.23	3.24	3.08

Research and Education	Savings (-)	-0.63	-1.33	-1.56	-2.10	-3.04
	Savings (-) in <i>per cent</i>	-18.21	-32.28	-32.57	-39.33	-49.67
	Surrender	0.00	0.00	0.00	0.00	0.00
4402 Capital Outlay on Soil and Water Conservation	Total Budget (O+S)	105.84	60.82	45.08	44.07	60.74
	Expenditure	51.58	40.23	38.60	39.79	55.88
	Savings (-)	-54.26	-20.59	-6.48	-4.28	-4.86
	Savings (-) in <i>per cent</i>	-51.27	-33.85	-14.37	-9.71	-8.00
	Surrender	0.00	0.00	0.00	0.00	0.00

Source: Appropriation Accounts

Significant savings were seen during the last five years from 2020-21 to 2024-25 in all the five Major Heads under the two grants. Despite large overall savings of ₹ 145.06 crore under Grant No. 38 and ₹ 141.28 crore under Grant No. 51, only ₹ 0.03 crore was surrendered under the former, while no amount was surrendered under the latter during the current year. Such large savings were also seen in the previous years but surrender of funds was done only in three of the last five years under Grant No. 38, while no fund was surrendered in the last five years under Grant No. 51.

The Department of Tribal Affairs (Plain) stated (October 2025) that surrender of savings could not be submitted for Major Heads 2225 and 4225 as demand proposals from the District Offices were received only in the end of the last quarter of the financial year. Further, it was stated that the delayed receipt of FOCs also led to keeping the surrender pending till the close of the financial year. The Director of Tea Tribes and Adivasi Welfare stated (September 2025) that the Directorate had submitted the Surrender of Savings Statement for the financial years 2020-21 to 2024-25. However, scrutiny of the statements revealed that the Directorate had submitted the Surrender of Savings Statement after 15 February for Major Head 2225 in the financial years 2020-21 and 2021-22. The Department of Soil and Water Conservation stated (August 2025) that the Finance Department released FOC at the end of March every year. Hence the statement of anticipated savings in case of Major Heads 2402, 2415 and 4402 could not be submitted by 15 February.

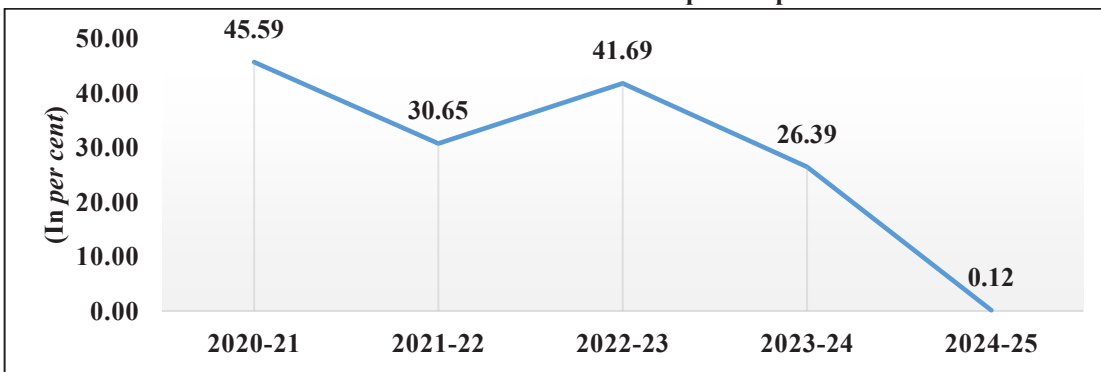
2.5.6 Misclassification between Revenue Expenditure and Capital Expenditure

- (A) As per Rule 30 of the Government Accounting Rules, 1990, expenditure that only results in the creation of concrete, material, and permanent assets should be classified in capital expenditure. Further, as per IGAS 2, Grants-in-Aid disbursed by a grantor to a grantee shall be classified and accounted for as Revenue Expenditure, irrespective of the purpose for which funds disbursed as Grants-in-Aid are to be spent by the grantee, except in cases where it has been specifically authorised by the President on the advice of the Comptroller and Auditor General of India.

During the financial year 2024-25, the State Government had booked ₹ 26,404.20 crore as Capital Expenditure. Out of this, it was observed that Grants-in-Aid of ₹ 30.96 crore were booked under Capital Section instead of Revenue, in violation of IGAS 2.

Over the years, Audit has been raising the issue of misclassification of GIA related expenditure as Capital instead of Revenue by the State Government. As a result, the Finance Department, in its Budget preparation Guidelines for FY 2024-25, had directed (December 2023) all Departments to classify expenditures incurred under the Detail Heads: 14-Minor Works, 17-Maintenance, 31-Grants-in-Aid General (Salary), 32-Grants-in-Aid General (Non-Salary), and 35-Grants for creation of Capital Assets, as Revenue Expenditure only. As a result, there was a significant reduction in misclassification of expenditure from Grants-in-Aid as Capital Expenditure, from ₹ 5,640.47 crore in 2020-21 to ₹ 30.96 crore in 2024.25 as shown in **Chart 2.6**.

Chart 2.6: Share of Grants-in-Aid in Capital Expenditure



The State Government should continue to follow the provisions of IGAS-2 so that correct picture of nature of expenditure can be presented in the Annual Accounts.

- (B) Besides above, the State Government booked ₹ 40.02 crore on “Office Expenses”, ₹ 22.24 crore on “Minor Works”, and ₹ 0.15 crore on “Maintenance” under the Capital Section, and ₹ 2.57 crore on “Major Works” under the Revenue Section. Details of cases of misclassification (over ₹ one crore) is given in **Appendix 2.10 (Part A)**.

Further, in course of centralised audit of vouchers at the Office of the Accountant General (Audit) Assam, some high value vouchers relating to Capital Expenditure were reviewed and the following instances involving expenditure of ₹ 239.15 crore were observed where the expenditure, though not meant for creation of permanent assets, were booked as Capital Expenditure. These vouchers included ASEB Pension Fund Trust, Payment of bonus/ arrear PF dues for the workers & employees of Assam Tea Corporation Limited (ATCL), etc. A list of such cases is shown in **Appendix 2.10 (Part B)**.

Thus, there was an overall misclassification of ₹ 329.95 crore which resulted in understatement of Revenue Deficit to that extent. The resulting Capital Expenditure, after Audit, for FY 2024-25 was ₹ 26,074.25 crore.

2.5.7 Major policy pronouncements in budget and their actual funding for ensuring implementation

The basic tenet of legislative control over functioning of the executives requires that all the budget announcements made in the Budget speeches are translated into reality through appropriate budget allocation followed by their implementation through executive actions.

It was observed that several policy initiatives taken up by Government in 2024-25 were partially executed or not executed due to non-approval of scheme guidelines/modalities, non-commencement of works for want of administrative sanction, non-release of budget, *etc.* In the Budget speech 2024-25, the Finance Minister had announced 18 flagship schemes, “Astadash Mukutor Unnoyonee Mala”, for the social and economic welfare of the people of the State. It was observed that seven Flagship Schemes/ Announcements with revised outlay of ₹ 118.27 crore, were not implemented as shown in **Appendix 2.11**. Further, under Mukhya Mantri Awaas Yojana (Gramin) has an approved outlay of ₹ 600.00 crore which was fully withdrawn in revised outlay.

2.5.8 Non-adherence to the Quarterly Expenditure Limit

Rule 62(3) of the General Financial Rules provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. As per Para 11.17 of Assam Budget Manual, a rush of expenditure particularly in the closing months of the financial year, is regarded as breach of financial regularity. The expenditure incurred during the last quarter, last month and last day of the financial year 2024-25 is given in **Table 2.13**.

Table 2.13: Rush of Expenditure during FY 2024-25

(₹ in crore)

	Amount	Percentage of Total Expenditure in the year
Last Quarter of the year (January to March – 2025)	48,920.10	33.61
Last month of the year (March – 2025)	19,720.39	13.55
Last day of the year (31 March 2025)	521.30	0.36

Trend of total monthly receipts and expenditure in the Consolidated Fund of the State during financial year 2024-25 is shown in **Chart 2.7** and **Chart 2.8**.

Chart 2.7: Trend Analysis of receipts (Month wise)

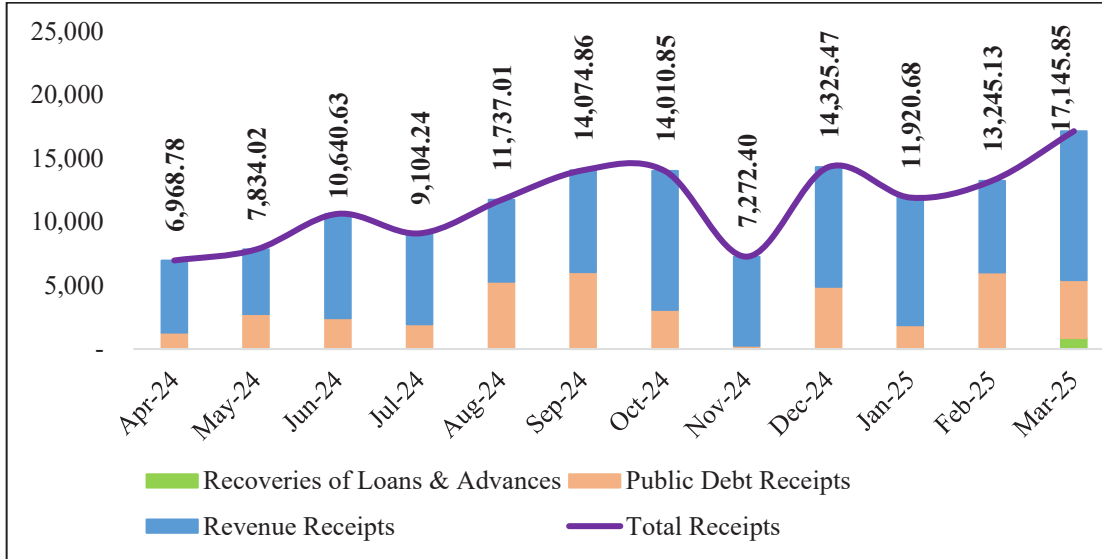
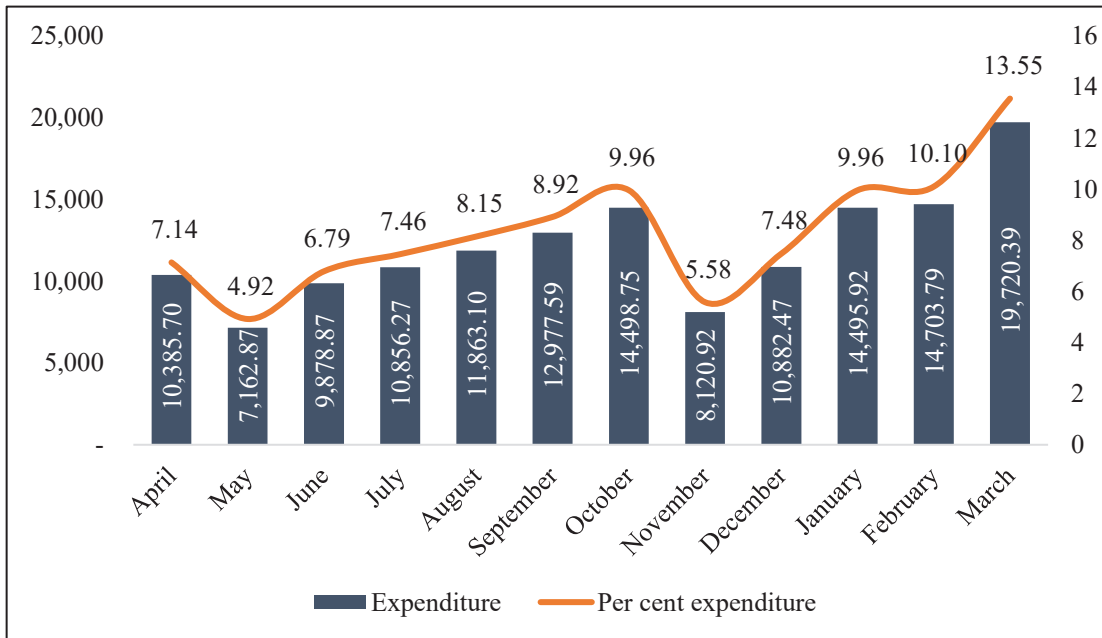


Chart 2.8: Trend Analysis of expenditure (Month wise)



As can be seen from **Chart 2.7**, the receipts into the Consolidated Fund of the State varied from ₹ 25,443.43 crore (18.40 *per cent* of the total receipts) in the first quarter of FY 2024-25 to ₹ 42,311.66 crore (30.60 *per cent* of the total receipts) in the last quarter of FY 2024-25. Consequently, the disbursement from the Consolidated Fund of the State also varied from ₹ 27,427.44 crore (18.84 *per cent* of the total expenditure) in the first quarter of FY 2024-25 to ₹ 48,920.10 crore (33.61 *per cent* of the total expenditure) in the last quarter of FY 2024-25 as shown in **Chart 2.8**. Thus, the quarter-wise expenditure of the State is in alignment with the quarter-wise receipts.

Details of 13 Sub-Heads where the entire expenditure (more than ₹ 50 crore) was incurred in the month of March 2025 alone is given in **Appendix 2.12**.

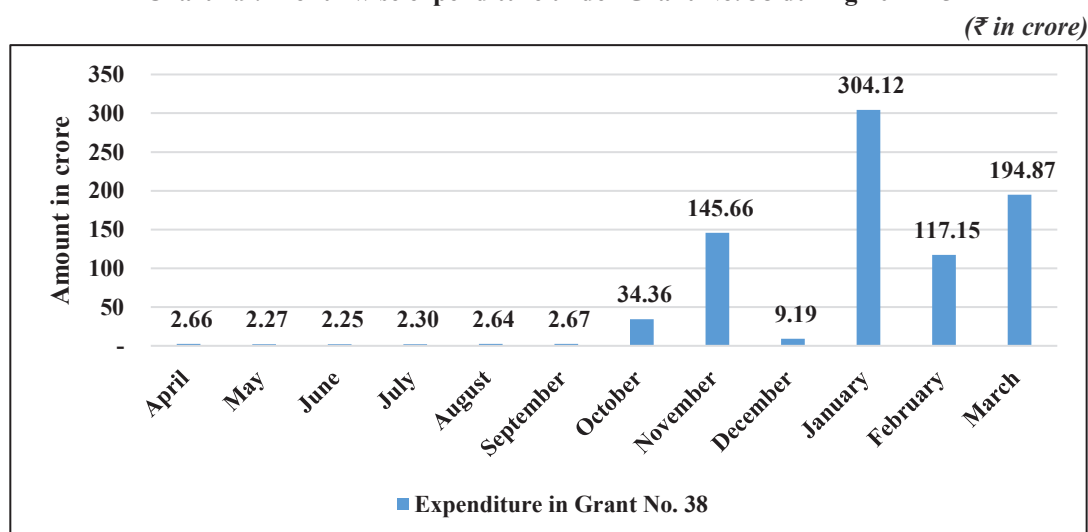
Maintaining a steady pace of expenditure is a crucial component of sound public financial management as it prevents imbalances and temporary cash crunches. Budget

Manual does not prescribe limit for quarterly expenditure for the State Government. However, the Finance Department in its letter dated December 2023, had also stated that not more than 25 per cent of the overall expenditure shall be permitted to be spent in the last quarter of the financial year. The quarterly details of 21 Grants where more than 50 per cent of the Total Expenditure was incurred in the last quarter is shown in **Appendix 2.13**.

Selected Grant-wise rush of expenditure analysis

Detailed scrutiny of Grant No. 38 – Tribal Affairs (Plain) disclosed that out of the total expenditure of ₹ 820.13 crore, expenditure amounting to ₹ 616.14 crore (75.13 per cent) was incurred in the last quarter of the financial year as shown in **Chart 2.9**.

Chart 2.9: Month wise expenditure under Grant No. 38 during 2024-25



Further, the entire expenditure of ₹ 124.18 crore (88 per cent) in 11 Sub-Heads (more than ₹ two crore in each case) under Grant No. 38 was incurred in the month of March 2025 alone, as shown in **Table 2.14**.

Table 2.14: Sub-Heads where entire expenditure (more than ₹ two crore) was incurred in March 2025 under Grant No. 38

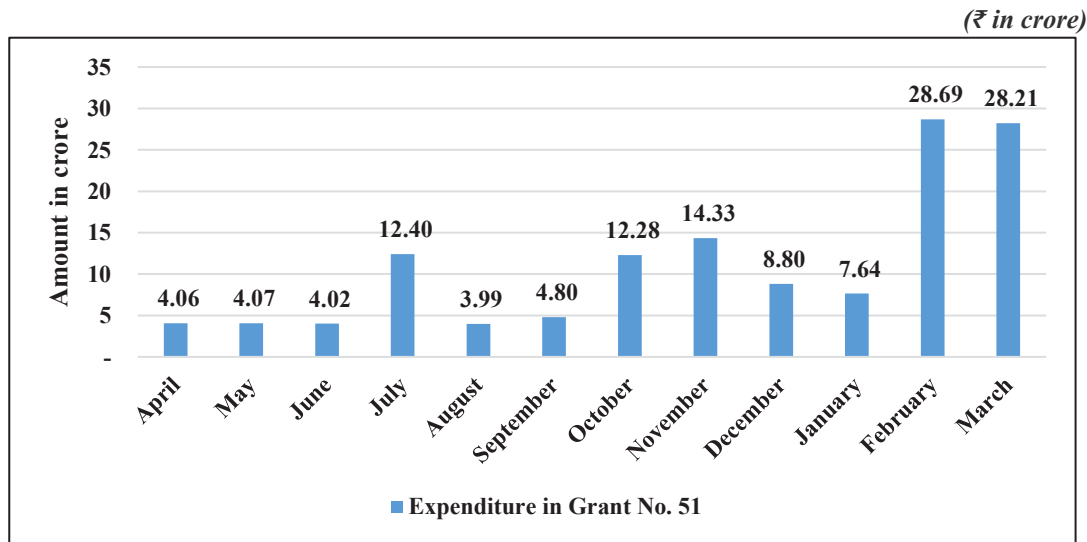
(₹ in crore)

Sl. No.	Head of Account	Total Budget Provision	Expenditure during March 2025
1	2225-02-800-{3394} Assistance to Sonowal Cachari Autonomous Council	40.72	40.44
2	2225-02-800-{4533} Bodo Kachari Welfare Autonomous Council	15.85	15.43
3	2225-03-277-{0877} Post-Matric Scholarship for Tea and Tea Garden Tribes Students	14.38	14.37
4	2225-03-277-{0874} Tea Garden Tribes Students	13.39	13.16
5	4225-02-800-{0111} Assistance to the Mising Autonomous Council	25.00	12.50
6	2225-03-800-{2125} Financial Assistance for Higher Studies	9.50	9.49

7	2225-03-800-{6106} Installation of Permanent Structural Hoardings for Publicity of Welfare Schemes for Tea Tribes in all the 1100 Gardens Registered under ATEPFO, Districts and Sub-Divisions	6.16	4.91
8	2225-03-800-{2369} Financial Assistance for ANM/ GNM/ Technical Courses	5.00	4.38
9	2225-80-800-{5019} Election to Autonomous & Development Council	5.00	4.00
10	2225-02-277-{2844} Special Incentive for ST(P) Meritorious Students	4.00	3.25
11	2225-03-277-{0873} Pre-Matric Scholarship to Tea Garden etc.	2.26	2.25
Total		141.26	124.18

Similarly, out of the total expenditure of ₹ 133.29 crore under Grant No. 51, expenditure amounting to ₹ 64.53 crore (48.41 *per cent*) was incurred in the last quarter of the financial year as shown in **Chart 2.10**.

Chart 2.10: Month wise expenditure under Grant No. 51 during 2024-25



Further, there were three Sub-Heads under Grant No. 51 where more than 50 *per cent* of the total expenditure was incurred in the month of March 2025 alone, as shown in **Table 2.15**.

Table 2.15: Sub-Heads where 50 *per cent* of the total expenditure was incurred in March 2025 under Grant No. 51

(₹ in crore)

Sl. No.	Head of Account	Total Budget Provision	Total Expenditure	Expenditure during March 2025 (<i>per cent</i>)
1	2402-00-102- {0603} Building & Approached Roads	0.45	0.03	0.03 (100.00 <i>per cent</i>)
2	2402-00-789- {6116} Integrated Watershed Management Programme Central Share for SC Area	27.36	4.33	2.89 (66.76 <i>per cent</i>)
3	4402-00-102- {1141} Protection & Afforestation	1.66	0.85	0.71 (83.40 <i>per cent</i>)
Total		29.47	5.21	3.63 (69.67 <i>per cent</i>)

Thus, a substantial quantum of expenditure was incurred by the Government towards the end of the financial year, indicating inadequate control over the expenditure and poor budgetary management.

2.6 Single Nodal Agency

Ministry of Finance, Government of India, mandated (March 2021) release of funds under each Centrally Sponsored Scheme (CSS) through a Single Nodal Agency (SNA) for each CSS, and monitoring their utilisation. Each SNA must have a dedicated bank account in an authorised Scheduled Commercial Bank. The State Government is required to transfer the Central Share received, to the concerned SNA's account, along with the corresponding State Share.

Audit analysed the VLC data and SNA PFMS report and found that there was discrepancy in data of Central and State share transfer to SNA accounts, as shown in **Table 2.16**.

Table 2.16: Discrepancies in Central and State share transfer

(₹ in crore)				
Source of Data	Central Share Received	Central Share Transferred	Less Amount of Central share released by State	State Share Transferred
VLC	19,528.28	18,867.33	660.95	1,954.15
SNA PFMS (SNA-01 Report)	14,279.07	14,669.09	-390.02	1,900.56
Difference	5,249.21	4,198.24	1,050.97	53.59

* Less/ more amount of State share released could not be furnished due to non-availability of sharing pattern of all the schemes in PFMS.

Source: Information provided by the Office of Accountant General (A&E), Assam

As per the SNA-01 report from the PFMS portal, 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 the Accountant General (A&E) Office from the SNAs. Further, as per the SNA-01 report, ₹ 4,179.16 crore are lying unspent in the bank accounts of SNAs as on 31 March 2025.

2.6.1 Single Nodal Agency – SPARSH

To enhance oversight of the availability and utilisation of funds released under Centrally Sponsored Schemes (CSS), the Department of Expenditure *vide* Memorandum dated 13 July 2023, introduced revised Guidelines for fund flow procedures. These Guidelines aim to implement the principles of 'just-in-time releases' for payments, ensuring more efficient cash management at both the Central and State levels. As part of this effort an alternative fund flow mechanism, SNA-SPARSH – a real-time system for the integrated and swift transfer of CSS funds – was introduced. This system operates through a seamless framework integrating the Public Financial Management System (PFMS), State Integrated Financial Management Information System (IFMIS), and e-Kuber of the Reserve Bank of India (RBI), facilitating efficient and transparent fund disbursement.

Under the SNA-SPARSH model, each State must designate an SNA for implementing every State-Linked Scheme corresponding to a Centrally Sponsored Scheme (CSS), and all releases are to be routed exclusively through the Public Financial Management System (PFMS). Upon onboarding, existing SNA accounts must be closed, and unspent balances remitted – Central share to the Consolidated Fund of India and the State share to the respective State Consolidated Fund. Further, all SNAs and Implementing Agencies must be registered in the State Integrated Financial Management Information System (IFMIS), and funds are to be released on a just-in-time basis directly to beneficiaries or vendors, without routing through Personal Deposit (PD) accounts or other intermediary accounts, thereby promoting improved cash management and transparency. The status of onboarding of SNA-SPARSH in the State is summarised in **Table 2.17**.

Table 2.17: Status of onboarding of CSS under SNA Sparsh

Financial Year	No. of CSS implemented in the State		No. of Schemes notified by the Govt.		No. of Schemes migrated to SNA SPARSH	
	No. of CSS	No. of SLS	No. of CSS	No. of SLS	No. of CSS	No. of SLS
2023-24	72	136	4	4	2	2
2024-25	75	150	28	86	17	60
2025-26 (up to 22 December, 2025)	76	155	37	60	27 ³⁰	52 ³¹

Source: Information shared by Finance Department

Thus, out of a total of 76 Centrally Sponsored Scheme implemented in the State, 46 Schemes have been migrated to SNA SPARSH as of December 2025.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, through concerned Officer, informed that all schemes for which mother sanctions had been received were already onboarded on the SNA-SPARSH platform and that additional schemes would be onboarded as and when sanctions are received.

2.6.1.1 Observation on Implementation of SNA-SPARSH relating to Grant Audit

The status of onboarding of two Centrally Sponsored Schemes under Grant No. 38 – Tribal Affairs (Plain) and one Centrally Sponsored Scheme under Grant No. 51 – Soil & Water Conservation was scrutinised in detail as shown in **Table 2.18**.

Table 2.18: Status of Migration to SNA SPARSH for Schemes under Grants 38 & 51

Grant	Name of the Scheme	Status of Migration
Grant No. 38 – Tribal Affairs (Plain)	Pre-Matric Scholarship to ST (IX-X) Students	The RBI Accounts of both the schemes have been opened and the Program Division (PD) approval from Ministry has been obtained. Integration of the schemes with the State FMIS is under process.
	Post-Matric Scholarship to ST Students	

³⁰ Seven CSS Schemes were notified in 2024-25.

³¹ 19 SLS Schemes were notified in 2024-25.

Grant No. 51 – Soil & Water Conservation	PM Krishi Sinchayee Yojana – Watershed Development Component (WDC-PMKSY 2.0)	Onboarded to SNA SPARSH. Unspent balances prior to onboarding had been refunded to respective Consolidated Funds.
<i>Source: Reply of respective Departments</i>		

2.6.2 Implementation of CSS Schemes

Audit covered following Centrally Sponsored Schemes (CSS), which involved highest amounts of funds, to assess the compliance to various norms and modalities stipulated by the Ministry of Finance, Department of Expenditure (PFMS Division),

- I. Pradhan Mantri Awas Yojana -Rural (Panchayat & Rural Development)
- II. Saksham Anganwadi & Poshan 2.0 which included components of
 - a. Anganwadi services
 - b. Poshan Abhiyan
 - c. Scheme for Adolescent girls
 - d. National Crèche Scheme
- III. Integrated Development of Wildlife habitat
- IV. Samagra Shiksha Axom
- V. Flexible Pool for RCH & Health System Strengthening, National Health Program and National Urban Health Mission

The major observations in respect of management of SNA account and thereafter its migration to SNA SPARSH is discussed below:

I. Pradhan Mantri Awas Yojana -Rural (Panchayat & Rural Development) Funding pattern 90:10 between GoI and GoA

The Nodal Authority for implementation of this scheme is Commissioner of Panchayat and Rural Development, Assam. Ministry of Finance, Department of Expenditure's OM dated 23-03-2021 and DO letter dated 12-04-2021, stated that the target date for the migration to SNA for the implementation CSS at the state level was July 2021. However, it was onboarded in SNA with effect from November 2021. The delay was attributable to system configuration at NIC.

The position of PMAY-R funds credited into the SNA Account and expenditure therefrom during the period 2021-22 to 2024-25 is shown in *Appendix 2.14 (I)*.

There was an opening balance of ₹ 40.23 crore (under Treasury system) from the pre-SNA period as on 31 March 2021. Total amounts received in SNA during 2021-22 to 2024-25 was ₹ 23,925.84 crore (Central: ₹ 21,592.13 crore and State ₹ 2,333.71 crore) while interest earned stood at ₹ 85.92 crore. It was seen that ₹ 23,140.52 crore was spent during the period. The interest earned (₹ 85.92 crore) was refunded to the GoI and GoA as per funding ratio (90:10) of the scheme.

As on 31 March 2025, ₹ 1,527.81 crore was lying unspent in the SNA account (Central share: ₹ 1,375.03 crore and State share: ₹ 152.78 crore), which was to be transferred back to GoI during migration to SNA-SPARSH in July 2025.

In this connection, it was observed that during the four years period 2021-25, ₹ 22,183.55 crore was released by GoI for this scheme to GoA, of which ₹ 21,592.13 crore was transferred to SNA by CPRD. The remaining amount of ₹ 591.42 crore was transferred to the SNA in the year 2025-26.

II. Saksham Anganwadi & Poshan 2.0

a. Anganwadi Services (Funding pattern 90:10 between GoI and GoA)

The Nodal Authority for implementation of this scheme is Director, Women and Child Development, Assam. Ministry of Finance, Department of Expenditure's OM dated 23-03-2021 and DO letter dated 12-04-2021, set the target date for the migration to SNA for the implementation CSS at the state level as July 2021. However, it was on-boarded in SNA with effect from 24 February 2022. The delay was attributable to constraints faced at the initial stages in integrating PFMS and State's IFMS.

The position of funds credited into the SNA Account during the period 2021-22 to 2024-25 is shown in *Appendix 2.14 (II a)*.

- During the FY 2021-22, GoI released ₹ 622.30 crore, out of which ₹ 15.35 crore was transferred to SNA account and expenditure of ₹ 606.95 crore was incurred under treasury mode and remaining fund amounting to ₹ 0.08 lakh was retained in the State Treasury.
- Total fund released by GoI during FY 2022-23 to 2024-25 was ₹ 3,324.49 crore and the entire fund was transferred to SNA account.
- Total fund received by the department during the period 2021-22 to 2024-25 under SNA mode was ₹ 3,709.24 crore (Centre ₹ 3,339.83 crore and State ₹ 369.40 crore). Interest earned in SNA account stood at ₹ 12.74 crore. An amount of ₹ 3,585.38 crore was spent during the FY 2021-22 to 2024-25.
- Department refunded an interest of ₹ 8.04 crore as of March 2025.
- As on 31 March 2025, ₹ 136.60 crore was lying unspent in the SNA account (Central share: ₹ 136.13 crore and State share: ₹ 0.47 crore).

The target date for migration of this scheme to SNA-SPARSH is 01 November 2025.

b. Scheme for Poshan Abhiyaan

The Nodal Authority for implementation of this scheme is Director, Women and Child Development, Assam. Ministry of Finance, Department of Expenditure's OM dated 23-03-2021 and DO letter dated 12-04-2021, set the target date for the migration to SNA for the implementation CSS at the state level as July 2021. However, it was on-boarded in SNA with effect from 24.08.2021 and was fully operationalised from FY 2022-23.

The position of funds credited into the SNA Account during the period 2021-22 to 2024-25 is shown in **Appendix 2.14 (II b)**.

- There was an opening schematic fund balance of ₹ 144.90 crore (Central Share: ₹ 137.73 crore and State Share: ₹ 7.17 crore) under Treasury mode from the Pre SNA period as on FY 2021-22.
- An aggregate amount of ₹ 137.31 crore (Centre: ₹ 124.63 crore and State ₹ 12.68 crore) was transferred to SNA Account during 2021-25. Interest earned in SNA account during this period stood at ₹ 11.09 crore. An amount of ₹ 289.61 crore was spent during the FY 2021-22 to 2024-25.
- An interest of ₹ 9.98 crore earned in the SNA account during 2023-24 to 2024-25 was refunded to the GoI.
- As on 31 March 2025, ₹ 21.05 crore was lying unspent in the SNA account (Central share: ₹ 19.52 crore and State share: ₹ 1.52 crore).

c. Scheme for Adolescent Girls (Funding pattern 90:10 between GoI and GoA)

The Nodal Authority for implementation of this scheme is Director, Women and Child Development, Assam. Ministry of Finance, Department of Expenditure's OM dated 23-03-2021 and DO letter dated 12-04-2021, set the target date for the migration to SNA for the implementation CSS at the state level as July 2021. However, it was on-boarded in SNA with effect from 13 September 2021. The delay was attributable to constraints faced at the initial stages in integrating PFMS and State's IFMS.

The position of funds credited into the SNA Account during the period 2021-22 to 2024-25 is shown in **Appendix 2.14 (II c)**.

- During 2021-22 and 2022-23, no fund was received from GoI. Expenditure of ₹ 16.61 crore was incurred during 2021-22 in treasury mode and ₹ 1.12 crore was spent during 2022-23 from the fund ₹ 17.73 crore received during 2020-21 and closing balance under the scheme during 2022-23 was 'NIL'.
- Total amount received in SNA during 2023-24 to 2024-25 was ₹ 190.43 crore (Central: ₹ 171.36 crore and State ₹ 19.04 crore). An amount of ₹ 190.43 crore was spent during the period. An interest of ₹ 2.89 crore (Central: ₹ 2.58 crore and State: ₹ 0.30 crore) was earned in the SNA account during 2023-24 to 2024-25, which was refunded to the GoI.
- As on 31 March 2025, ₹ 2.88 crore was lying unspent in the SNA account (Central share: ₹ 2.58 crore and State share: ₹ 0.30 crore).
- At the end of 2024-25 an amount of ₹ 8.52 crore (Central Share) was yet to be transferred to SNA account from the State Treasury (this includes ₹ 8.52 crore released by GoI at the end of 2024-25).

d. National Crèche Scheme - renamed as PALNA in July 2022 (Funding pattern 90:10 between GoI and GoA)

The Nodal Authority for implementation of this scheme is Director, Women and Child Development, Assam. Ministry of Finance, Department of Expenditure's OM dated 23-03-2021 and DO letter dated 12-04-2021, set the target date for the migration to SNA for the implementation of CSS at the state level as July 2021. However, it was on-boarded in SNA with effect from 13 September 2021. The delay was attributable to constraints faced at the initial stages in integrating PFMS and State's IFMS.

The scheme was migrated to SNA-SPARSH on 15 October 2024 immediately after rolling out of the same and a mother sanction of ₹ 2.37 crore was communicated by the Ministry as Central share under the SNA-SPARSH regime.

The position of funds credited into the SNA Account during the period 2021-22 to 2024-25 is shown in *Appendix 2.14 (II d)*.

The department neither received any funds from the government nor any expenditure was incurred during 2021-22 and 2022-23 and Closing Balance under the scheme during 2022-23 was 'NIL'. Total amounts received in SNA account during 2023-24 was ₹ 2.24 crore (Central Share: ₹ 2.02 crore, and State Share: ₹ 0.22 crore) and interest earned stood at ₹ 0.13 crore. An amount of ₹ 0.02 crore was spent during the period.

As on 31 March 2025, ₹ 2.22 crore was lying unspent in the SNA account (Central share: ₹ two crore and State share: ₹ 0.22 crore), which was required to be transferred to GoI during migration to SNA-SPARSH in October 2024.

The Department did not transfer the unspent balance lying at the SNA account to the Consolidated Fund of India or Consolidated Fund of Assam upon migration to SNA-SPARSH though mandated in the Ministry of Finance O.M. dated 16 January 2024. At the end of 2024-25, an unspent balance of ₹ 2.22 crore remained parked in the SNA account, though the scheme was migrated to SNA-SPARSH in October 2024.

III. Integrated Development of Wildlife Habitats (IDWH) (Funding pattern 90:10 between GoI and GoA.)

The Nodal Authority for implementation of this scheme is PCCF Wildlife & Chief Wildlife Warden, Assam. In terms of Ministry of Finance OM dated 23-03-2021 and DO letter dated 12-04-2021, the target date for migration to SNA for the implementation of CSS at the state level was July 2021.

The position of funds credited into the SNA Account during the period 2020-21 to 2024-25 is shown in *Appendix 2.14 (III)*.

There was an opening balance of ₹ 0.33 crore (under Treasury system) from the pre-SNA period as of March 2021. Total amount received in SNA during 2020-21 to 2024-25 was ₹ 22.68 crore (Central: ₹ 20.42 crore and State ₹ 2.27 crore) and interest earned stood at ₹ 0.38 crore (Central: ₹ 0.34 crore State: ₹ 0.04 crore). An amount of ₹ 22.56 crore (Central: ₹ 20.30 crore, State: ₹ 2.26 crore) was spent during the period of 2021-22 to 2024-25. An interest of ₹ 0.24 crore on Central share in the SNA account was refunded to the GoI during September 2023 to July 2024.

As on 31 March 2025, ₹ 0.28 crore was lying unspent in the SNA account (Central share: ₹ 0.22 crore and State share ₹ 0.06 crore), out of which an interest amount of ₹ 0.10 crore was refunded during May 2025 leaving balance ₹ 0.12 crore.

In this connection, the following observations were made:

- The Department did not transfer the Central share balance of ₹ 0.33 crore of 2021-22, to the SNA account from the state treasury.
- On 01 July 2025, SNA Account was migrated into SNA-SPARSH and a mother sanction of ₹ 7.16 crore (after adjusting unspent balance ₹ 0.12 crore of 2024-25) was communicated by the Ministry of Environment, Forest & Climate Change, as Central share under the SNA-SPARSH regime.

IV. Samagra Shiksha (Funding pattern 90:10 between GoI and GoA)

The Nodal Authority for implementation of this scheme is Managing Director, Samagra Shiksha, Assam. Ministry of Finance vide OM dated 23-03-2021 and DO letter dated 12-04-2021, set the target date for the migration to SNA for the implementation CSS at the state level as July 2021. However, it was on-boarded in SNA with effect from 15 November 2021.

The position of funds credited into the SNA Account during the period 2021-22 to 2024-25 is shown in *Appendix 2.14 (IV)*.

- During the period 2021-22 to 2024-25, the department, having an opening schematic fund balance of ₹ 388.29 crore, received an amount of ₹ 8,286.48 crore (Central Share: ₹ 7,409.08 crore. and State Share: ₹ 877.39 crore). Other receipts (including bank interest) during this period stood at ₹ 221.06 crore (Central Share: ₹ 198.96 crore and State Share: ₹ 22.10 crore). An amount of ₹ 8,742.91 crore was spent during 2021-25 leaving a closing balance of ₹ 152.92 crore as on 31 March 2025.
- An interest of ₹ 24.70 crore was refunded to the Consolidated Fund of India and Consolidated fund of State during the period 2021-22 to 2024-25.
- As per Statutory Audit Report 2023-24, ₹6.73 crore pertaining to period prior to implementation of SNA is still lying with the district offices.

The target date for migration of this scheme to SNA-SPARSH was 01 November 2025.

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

The Nodal Authority for implementation of the CSS Flexible Pool for RCH & NHM is Mission Director, National Health Mission, Assam. As per Ministry of Finance OM dated 23-03-2021 and DO letter dated 12-04-2021, the target date for the migration to Single Nodal Agency (SNA) for the implementation of CSS at the state level was July 2021. However, it was onboarded in SNA with effect from December 2021.

The position of Flexible Pool for RCH & NHM funds credited into the SNA Account and expenditure therefrom during the period 2021-22 to 2024-25 is shown in **Appendix 2.14 (V)**.

Total amount received in SNA during 2021-22 to 2024-25 was ₹ 6,958.94 crore (Central share: ₹ 6,114.96 crore and State share: ₹ 843.98 crore) while interest earned stood at ₹ 87.43 crore. An amount of ₹ 7,121.31 crore was spent during the period. An interest of ₹ 87.43 crore was earned in the SNA account during 2021-22 to 2024-25 which was refunded to the GoI and Government of Assam (GoA) as per funding ratio (90:10) of the scheme.

In this connection, the following observations were made:

- It was observed that during the four year period 2021-25, ₹ 6,114.96 crore was released by the GoI for this scheme to GoA, of which ₹ 6,064.96 crore was transferred to SNA by MD, NHM, leaving a balance of ₹ 50 crore was lying outside SNA (State treasury) as of 31 March 2025.
- The society despite having a balance of ₹ 50.00 crore in the state treasury, ended up with a balance of (-) ₹ 124.93 crore. This was attributed to the fact that a loan of ₹ 100.00 crore was raised by the society in the year 2024-25.

2.7 Other issues noticed in Detailed Review of selected grants

During the year 2024-25, two Grants: Grant No. 38 – Tribal Affairs (Plain) and Grant No. 51 – Soil and Water Conservation were selected for detailed scrutiny to review compliance with prescribed budgetary procedures, monitoring of funds, control mechanisms and implementation of schemes within these grants. Outcome of the audit has been included in relevant preceding sections of this Chapter. Miscellaneous issues, not covered under specific themes are discussed in the succeeding paragraphs.

2.7.1 Grant No. 38 – Tribal Affairs (Plain)

The Department of Tribal Affairs (Plain) and the Department of Tea Tribes & Adivasi Welfare receive funds under Grant No. 38 – Tribal Affairs (Plain).

The Department of Tribal Affairs (Plain) is responsible for the welfare, socio-economic upliftment, employment, as well as promotion and development of Scheduled Tribes in the State. The Department is the nodal agency for formulation and implementation of policies and programs for welfare and development of the Scheduled Tribes in the State (other than Sixth Schedule Areas).

The Department of Tea Tribes & Adivasi Welfare aims at welfare and socio-economic development of the Tea Tribes community of Assam. It implements various welfare schemes for the Tea Tribes community through the Directorate of Tea Tribes & Adivasi Welfare.

2.7.1.1 Budget and Expenditure

The overall position of budget provision, actual expenditure and savings/ excesses under this Grant during the five-year period 2020-25 is given in **Table 2.19**.

Table 2.19: Budget and Expenditure

₹ in crore)

Grant No. 38		2020-21	2021-22	2022-23	2023-24	2024-25
Total (Revenue + Capital)	Budget Provision	2,005.89	1,539.69	1,773.85	1,134.29	965.19
	Expenditure	429.39	1100.69	1298.45	795.64	820.13
	Savings (-)/ Excess (+)	-1,576.50	-439.00	-475.40	-338.65	-145.06
	Savings (-)/ Excess (+) (in per cent)	-78.59	-28.51	-26.80	-29.86	-15.03
i) Revenue- Voted	Budget Provision	1,920.65	1,478.51	1,339.31	836.62	717.81
	Expenditure	398.18	1,072.03	1,192.37	720.17	617.99
	Savings (-)/ Excess (+)	-1,522.47	-406.48	-146.94	-116.45	-99.82
	Savings (-)/ Excess (+) (in per cent)	-79.27	-27.49	-10.97	-13.92	-13.91
ii) Capital- Voted	Budget Provision	85.24	61.18	434.54	297.67	247.38
	Expenditure	31.21	28.66	106.08	75.47	202.14
	Savings (-)/ Excess (+)	-54.03	-32.52	-328.46	-222.20	-45.24
	Savings (-)/ Excess (+) (in per cent)	-63.39	-53.15	-75.59	-74.65	-18.29

Source: Appropriation Accounts

As can be seen from the table, there was decrease in the total budget size over the last five years (except for the year 2022-23) and sudden rise in the budget estimates and expenditure under Capital Account from the years 2022-23 to 2024-25. While the decrease in the total budget provision was mainly due to restructuring of the Department³² vide Notification of the Governor of Assam dated 02 November 2022 and partly due to reduction in budget provision for grants to Autonomous Council and Development Councils from the year 2021-22.

There was an increase in the budget estimates and expenditure in the Capital Segment mainly due to budget provision and expenditure against two major schemes³³ of capital nature. There was also reduction in savings over the last five years, with savings as a percentage of total budget provision reducing from 78.59 per cent in 2020-21 to 15.03 per cent in 2024-25. The reduction in savings was due to increase in expenditure during the years 2021-22 and 2022-23 and due to decrease in budget size during the years 2023-24 and 2024-25.

2.7.1.2 Persistent Savings

There were large savings (₹ one crore or more in each case) and over 50 per cent of total budget provision, across two Sub-Heads in four years during the last five-year period *i.e.*, 2020-25. The details of the schemes are depicted in **Table 2.20**.

³² Department for Welfare of PT & BC and Department of Social Welfare were restructured into three Departments viz.: Department of Women and Child Development, Department of Social Justice and Empowerment, and Department of Tribal Affairs (Plain).

³³ i) Budget provision of ₹ 200.00 crore each during the years 2022-23 & 2023-24 and ₹ 145.56 crore during the year 2024-25 and expenditure of ₹ 129.29 crore booked against the Scheme “Jagannath Community and Skill Centre”

ii) Budget provision of ₹ 90.00 crore, ₹ 81.00 crore & ₹ 48.52 crore during the years 2022-23, 2023-24 & 2024-25 respectively and expenditure of ₹ 61.13 crore, ₹ 67.93 crore & ₹ 39.50 crore booked against the Scheme “Infrastructure Development in ITDP and outside ITDP Areas of Assam”

Table 2.20: Persistent Savings under Sub-Head

(₹ in crore)

Head of Account	Year	Total Budget	Expenditure	Savings (-)	
				Amount	Per cent
2225-03-800-{2612} Project Management Unit (PMU) for Tea Garden Scheme	2020-21	3.69	-	-3.69	-100.00
	2021-22	2.50	-	-2.50	-100.00
	2022-23	0.22	-	-0.22	-100.00
	2023-24	1.80	-	-1.80	-100.00
	2024-25	2.00	-	-2.00	-100.00
2225-03-800-{5977} Repairing and Maintenance of Tea Tribes Boys & Girls Hostel	2020-21	1.00	-	-1.00	-100.00
	2021-22	1.50	0.39	-1.11	-74.01
	2022-23	6.00	0.65	-5.35	-89.11
	2023-24	5.48	0.94	-4.54	-82.84
	2024-25	2.00	0.26	-1.74	-86.92

Source: Detailed Appropriation Accounts

The Directorate of Tea Tribes & Adivasi Welfare stated (November 2025) that while Budget provision under the Scheme “PMU for Tea Garden Scheme” could not be utilised due to non-filling up of posts of Project Management Unit (PMU), savings under the Scheme “Repairing and Maintenance of Tea Tribes Boys & Girls Hostel” was due to non-receipt/ delay in receipt of FOC.

Due to non-utilisation/ partial utilisation of budget provision over the years implementation of the schemes was suffered. Thus, persistent savings is indicative of poor budgetary monitoring and shows that budget allocations were made without considering the previous year’s trends in expenditure.

2.7.1.3 Savings of entire Budget Provision

Budget provision of ₹ 35.97 crore made under the following four Sub-Heads with individual allocation in excess of ₹ two crore for the year 2024-25 under Grant No. 38 remained unutilised at the end of the year. Scheme-wise details are given in **Table 2.21**.

Table 2.21: Non-utilisation of budget provision

(₹ in crore)

Sl. No.	Head of Account	Total Budget Provision	Expenditure
1	2225-02-800-{2951} Assistance to Amri Karbi Development Council	18.02	0.00
2	2225-03-102-{5683} Skill Development & Entrepreneurship Grant for Tea Tribes	12.00	0.00
3	2225-03-800-{4742} Distribution of Bi-cycle (Boys & Girls)	3.45	0.00
4	2225-03-800-{4201} Promotion of Sports & Youth Welfare Activities including Football Academy	2.50	0.00
	Total	35.97	0.00

Source: Appropriation Accounts

The Directorate of Tea Tribes and Adivasi Welfare, Assam stated (October 2025) that the budget provision could not be utilised due to non-receipt of approval of the Government to the proposals for beneficiaries to be covered and activities to be executed under the schemes.

2.7.1.4 Indiscriminate use of Minor Head 800

Out of the total expenditure of ₹ 820.13 crore under Grant No. 38, expenditure amounting to ₹ 556.19 crore (67.82 per cent) was booked under the Minor Head 800.

Audit examined selected case of booking under Minor Head 800 (expenditure more than ₹ one crore), and noted that in three instances, a valid Minor Head, other than 800, was available in the LMMHA, for booking these transactions as detailed in **Table 2.22**.

Table 2.22: Incorrect depiction of Minor Heads in State Accounts (2024-25)

(₹ in crore)

Sl. No.	Specified Heads in the LMMHA	Actual Head in Detailed Appropriation Accounts	Expenditure
1	2225-02-190 Assistance to Public Sector and Other Undertakings	2225-02-800-{2874} Grants to APTDC Ltd. For Salaries	11.07
2	2225-03-277 Education	2225-03-800-{2125} Financial Assistance For Higher Studies	9.49
3	2225-03-277 Education	2225-03-800-{2369} Financial Assistance for ANM/GNM/Technical Courses	4.38

Source: Appropriation Accounts and List of Major and Minor Heads of Accounts

Thus, the Department should review all classifications of schemes being made under Minor Head 800 – Other Expenditure, and after consultation with the Accountant General (A&E), classify them appropriately as per existing LMMHA, or seek addition of new Minor Heads, to bring transparency in Accounts.

2.7.1.5 Misclassification of Head of Account

As per Rule 30 of Government Accounting Rules, 1990, expenditure that only results in the creation of concrete, material, and permanent assets should be classified in capital expenditure. During the last five years financial (2020-25), the State Government had booked ₹ 376.08 crore as Capital Expenditure under Grant No.38. Audit examined Sanction Orders and fund drawal orders related to this amount, and noticed that out of the amount of ₹ 443.56 crore, ₹ 3.48 crore of expenditure incurred towards repair and renovation *etc.* (**Appendix 2.15**) which was of Revenue nature had been booked under Capital Expenditure. As per Rule 31 (2) (b) of the Government Accounting Rules, 1990, the Revenue Account should bear all charges relating to such expenditure. Thus, there was a misclassification of ₹ 3.94 crore, which resulted in overstatement of expenditure under Capital Head to that extent.

2.7.1.6 Pending Annual Accounts of Autonomous Councils and District Councils

The Governor of Assam vide Notification dated 16 September 2020 had entrusted the Audit of Accounts of six Autonomous Councils and 19 Development Councils under Sections 19(3) and 20(1) of the C&AG's DPC Act, 1971. Details of Autonomous/ District Councils receiving funds (total expenditure over ₹ 10 crore) under Grant No. 38 during the five-year period 2020-25 is given in **Table 2.23**.

Table 2.23: Budget Provision and Expenditure incurred as assistance/ grants to Autonomous/ Development Councils from 2020-21 to 2024-25 under Grant No. 38

(₹ in crore)

Category	Name	Entrustment Status	Total Budget Provision (2020-25)	Total Expenditure (2020-25)
Autonomous Council	Bodo Kachari Autonomous Council	No	60.95	59.16
	Deori Autonomous Council	Yes	126.42	105.56
	Kamatpur Autonomous Council	No	25.04	23.54
	Matak Autonomous Council	*	117.53	52.89
	Mising Autonomous Council	Yes	484.02	406.31
	Moran Autonomous Council	*	117.77	53.04
	Rabha Hasong Autonomous Council	Yes	331.24	283.38
	Sonowal Kachari Autonomous Council	Yes	203.35	159.77
	Thengal Kachari Autonomous Council	Yes	121.55	96.33
	Tiwa Autonomous Council	Yes	216.98	185.65
Development Council	Chutia Development Council	Yes	112.50	50.00
	Koch Rajbongshi Development Council	Yes	25.00	25.00
	Tai Ahom Development Council	Yes	212.00	83.89
Total			2,154.35	1,584.52

Source: Detailed Appropriation Accounts

*Audit of Annual Accounts of Matak Development Council and Moran Development Council was entrusted to the CAG; thereafter, they were reconstituted as Matak Autonomous Council and Moran Autonomous Council in October 2020

It can be seen from **Table 2.23** that the State Government incurred total expenditure of ₹ 1,584.52 crore on Autonomous/ Development Councils from 2020-21 to 2024-25 under Grant No. 38. However, the CAG has not received any annual accounts of the entrusted Autonomous/ Development Councils since their inception. In the absence of annual accounts and their audit, proper utilisation of the funds disbursed cannot be vouched for.

2.7.1.7 Submission of inflated Utilisation Certificates (UCs)

Scrutiny of records and information furnished to audit showed that the Director of Tribal Affairs (Plain) submitted UCs showing utilisation of funds in excess of the actual utilisation under two Heads of Account shown in **Table 2.24**.

Table 2.24: Submission of wrong UC

(₹ in crore)

Head of Account and Scheme Name	Year	Total Funds received from the Govt.	Total fund utilised	Amount for which UC submitted
2225-02-102-{6234} Modahi Development Council	2023-24	0.34	0.17	0.34
	2024-25	0.34	0.27	0.34
2225-02-102-{6229} Barman Dimasa Kachari Development Council	2023-24	0.34	0.10	0.34
	2024-25	0.34	0.00	0.34

Source: Appropriation Accounts and reply of the Department

The Director of Tribal Affairs (Plain) stated (November 2025) that the funds were received at the end of the financial year. Hence, the full amount could not be utilised within the financial year and the Utilisation Certificate was needed to be submitted for drawal of fund for the next financial year.

2.7.2 Grant No. 51 – Soil & Water Conservation

The Department of Soil & Water Conservation is responsible for the conservation of soil, water and vegetation, developing strategies for checking land degradation and improving land productivity on sustainable basis. The department plays a vital role in upliftment of social and economic status of farmers in particular and the state as a whole.

2.7.2.1 Budget and Expenditure

The overall position of budget provision, actual expenditure and savings/ excesses under this Grant during the five-year period 2020-25 is given in **Table 2.25**.

Table 2.25: Budget and Expenditure

(₹ in crore)

Grant No. 51		2020-21	2021-22	2022-23	2023-24	2024-25
Total (Revenue + Capital)	Budget Provision	332.12	246.69	196.97	226.99	274.58
	Expenditure	261.58	99.86	138.83	208.15	133.29
	Savings (-)/ Excess (+)	-70.54	-146.83	-58.14	-18.84	-141.29
	Savings (-)/ Excess (+) (in per cent)	-21.24	-59.52	-29.52	-8.30	-51.46
i) Revenue- Voted	Budget Provision	226.28	185.87	151.89	182.92	213.84
	Expenditure	210	59.63	100.23	168.36	77.41
	Savings (-)/ Excess (+)	-16.28	-126.24	-51.66	-14.56	-136.43
	Savings (-)/ Excess (+) (in per cent)	-7.19	-67.92	-34.01	-7.96	-63.80
ii) Capital- Voted	Budget Provision	105.84	60.82	45.08	44.07	60.74
	Expenditure	51.58	40.23	38.6	39.79	55.88
	Savings (-)/ Excess (+)	-54.26	-20.59	-6.48	-4.28	-4.86
	Savings (-)/ Excess (+) (in per cent)	-51.27	-33.85	-14.37	-9.71	-8.00

Source: Appropriation Accounts

As can be seen from the table, the grant showed large overall savings, with savings as a percentage of total budget provision ranging from 8.30 per cent to 59.52 per cent during the period 2020-25. The Department stated (August 2025) that savings occurred mainly due to partial/ non-release release of FOC and non-filling of vacancy.

2.7.2.2 Persistent Savings

There were large savings (₹ one crore and above in each case) in six schemes where the final savings were more than 20 per cent of the total budget provision during 2024-25. The details of the schemes are given in **Table 2.26**.

Table 2.26: Scheme-wise significant savings during 2024-25

(₹ in crore)

Sl. No.	Head of Account	Total Budget Provision	Expenditure	Savings (Per cent)
1	2402-00-789- {6116} Integrated Watershed Management Programme Central Share for SC Area	27.36	4.33	23.03 (84.17)
2	2402-00-796- {6115} Integrated Watershed Management Programme Central Share for ST Area	12.25	1.94	10.31 (84.16)
3	2402-00-103- {4922} Integrated Watershed Management Programme (IWMP)	99.28	18.87	80.41 (80.99)
4	2415-02-004- {0262} Zonal Research	4.93	2.39	2.54 (51.52)

Sl. No.	Head of Account	Total Budget Provision	Expenditure	Savings (Per cent)
5	2402-00-001-{0172} Headquarters Establishment	5.12	3.61	1.51 (29.49)
6	2402-00-001-{0240} Subordinate Establishment	58.91	41.69	17.22 (29.23)
	Total	207.85	72.83	135.02 (64.96)

Source: Appropriation Accounts

As seen from **Table 2.26**, substantial savings (above 80 per cent) occurred in respect of the Schemes “Integrated Watershed Management Programme (IWMP)”. The IWMP was a Government of India Initiative launched in 2009-10 to restore ecological balance by conserving and developing natural resources like soil, water and vegetation. It was later merged into the Watershed Development Component of the Pradhan Mantri Krishi Sinchayee Yojana (WDC-PMKSY) in 2015-16. The programme aimed to prevent soil erosion, regenerate vegetation, and research ground water, thereby improving rural livelihood. The WDC-PMKSY is centrally sponsored programme on cost sharing basis of 90:10 between the Centre and the State. The WDC-PMKSY has been revised as “WDC-PMKSY 2.0” for the period 2021-26.

Substantial saving occurred under IWMP as the State Level Nodal Agency (SLNA) had to refund the funds received under the programme to the respective consolidated funds consequent upon onboarding to SNA - SPARSH model of fund transfer in December 2024. Due to substantial savings which occurred under the programme, implementation of watershed development activities was hampered during the year.

Of these six schemes with savings of over 20 per cent of the total budget provision and more than ₹ one crore, three showed similar high savings in four years during the last five-year period *i.e.*, 2020-25. The details of the schemes are depicted in **Table 2.27**.

Table 2.27: Persistent Savings under Sub-Head

(₹ in crore)

Head of Account	Year	Total Budget	Expenditure	Savings (-)	
				Amount	Per cent
2402-00-001-{0172} Headquarters Establishment	2020-21	5.44	2.42	-3.02	-55.51
	2021-22	6.08	2.64	-3.44	-56.58
	2022-23	6.47	3.78	-2.69	-41.58
	2023-24	4.26	3.45	-0.81	-19.01
	2024-25	5.12	3.61	-1.51	-29.49
2402-00-001-{0240} Subordinate Establishment	2020-21	42.01	35.26	-6.75	-16.07
	2021-22	49.93	36.60	-13.33	-26.70
	2022-23	54.03	38.63	-15.40	-28.50
	2023-24	51.23	40.20	-11.03	-21.53
	2024-25	58.91	41.69	-17.22	-29.23
2415-02-004-{0262} Zonal Research	2020-21	2.73	2.25	-0.48	-17.58
	2021-22	3.29	2.21	-1.08	-32.83
	2022-23	3.92	2.56	-1.36	-34.69
	2023-24	4.30	2.51	-1.79	-41.63
	2024-25	4.93	2.39	-2.54	-51.52

Source: Detailed Appropriation Accounts

The Department stated (November 2025) that the persistent savings was due to non-filling up of vacant posts at the Directorate as well as at the Subordinate Establishments.

Persistent savings is indicative of poor budgetary monitoring and shows that budget allocations were made without considering the previous year's trends in expenditure.

2.8 Contingency Fund

The Contingency Fund of Government of Assam was established under the Assam Contingency Fund Act, 1950, and 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 for meeting unforeseen expenditure. The fund is recouped when the State Legislature authorises the additional expenditure.

As on 31 March 2025, the corpus of the Fund was ₹ 2,000 crore and no amount was lying un-recouped at the end of the financial year.

2.8.1 Advance from Contingency Fund

Advances from the Contingency Fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable.

Through Assam Contingency Fund (Augmentation of Corpus) Ordinance, 2024, notified on 01 January 2025, the State Government increased the corpus of the Contingency Fund from ₹ 2,000 crore to ₹ 6,000 crore, on a temporary basis. During FY 2024-25, it was observed that the State Government made 211 withdrawals amounting to ₹ 6,050.04 crore from the Contingency Fund. Of the total withdrawals, ₹ 691.82 crore (11.44 per cent) was utilised for committed expenditure (salary, wages and pension) of the State Government. Details of 20 schemes (up to Sub Head level) in which an amount of ₹ 100 crore and above were withdrawn as advances from the Contingency Fund are given in **Appendix 2.16**. Out of those 20 schemes, the final savings were ₹ 100 crore or more in five Sub-Heads as detailed in **Table 2.28**.

Table 2.28: Details of schemes in which amount was withdrawn as an advance from the Contingency Fund resulted in savings

(₹ in crore)

Scheme Name and Head of Account	Original Budget	Supplementary Budget	Re-appropriation	Total Budget	Expenditure	Savings (-)/ Excess (+)	Advance from Contingency Fund
G: 39 2235-02-102-{0177}-ICDS	1,599.32	694.40	30.99	2,324.72	1,709.97	-614.75	694.40
G: 64 5054-03-337-{0337}-General Road Works	2,733.74	1,453.00	-47.00	4,139.74	3,789.46	-350.28	600.00
G: 63 4711-01-103-{2855}-State Specific Scheme	205.57	300.00	33.00	538.57	393.55	-145.02	300.00
G: 26 2202-03-103-{4556}-Provincialised Teachers/ Employees Serving	1,893.14	251.50	10.74	2,155.38	1,851.68	-303.70	251.50

Scheme Name and Head of Account	Original Budget	Supplementary Budget	Re-appropriation	Total Budget	Expenditure	Savings (-)/ Excess (+)	Advance from Contingency Fund
in Non-Government Colleges							
G: 11 3451-00-091-{1421}-Sub-Divisional Development Schemes	372.00	352.00	-	724.00	599.32	-124.68	100.00

Source: Contingency Fund Orders and Detailed Appropriation Accounts

Drawal of funds from the Contingency Fund for non-emergent purposes, which ultimately remained unutilised, violates the Constitutional provisions of the Contingency Fund as such withdrawals are meant to meet urgent unforeseen expenditures only.

2.9 Conclusion

- Budgetary assumptions of Government of Assam (GoA) continued to be overestimated during 2024-25, as the State Government incurred an expenditure of ₹ 1,45,546.64 crore, against 80 grants and three appropriations of ₹ 1,68,672.70 crore, resulting in overall savings of ₹ 23,126.06 crore during the year. These savings stood at 13.71 *per cent* of total grants and appropriations made for the year.
- These savings may be seen in the context of over estimation of receipts of ₹ 1,57,805.94 crore by the State Government and the estimation on the expenditure side being ₹ 1,68,672.70 crore during the year 2024-25. As against the estimated receipts, the actual receipts were ₹ 1,38,279.92 crore only thereby restricting the total expenditure during the year to ₹ 1,45,546.64 crore. This implied that the savings were notional, as the funds were not actually available for expenditure.
- During 2024-25, an expenditure of ₹ 509.59 crore was incurred in 13 Sub-Heads under one Appropriation (₹ two crore and above in each case) without budget provision.
- Of the total savings of ₹ 23,126.06 crore occurred during the current year, only 0.63 *per cent* (amounting to ₹ 145.31 crore) was surrendered, which deprived the other departments from utilising the amount, indicating poor financial management.
- Major policy announcements of the State Government for 2024-25 and their implementation showed disconnect between translation of budget announcement and actual expenditure as key social and developmental initiatives like Mukhya Mantri Awas Yojana and Sva-Niyojan Mission failed to incur any expenditure despite substantial budgetary provisions.
- Review of Grant No. 38 – Tribal Affairs (Plain) showed that there was a marked improvement in savings under the grant over the last five years, with savings as

a percentage of total budget provision reducing from 78.59 *per cent* in 2020-21 to 15.03 *per cent* in 2024-25.

- Review of Grant No. 51 – Soil and Water Conservation showed large overall savings, with savings as a percentage of total budget provision ranging from 8.30 *per cent* to 59.52 *per cent* during the period 2020-25. During 2024-25, out of the total budget provision of ₹ 274.58 crore, only ₹ 133.29 crore was utilised resulting in overall savings of ₹ 141.29 crore (51.46 *per cent* of the total budget provision).

2.10 Good Practices

1. Savings as a percentage of total budget provision showed a marked improvement, reducing from 17.95 *per cent* (₹ 30,516.47 crore) in 2023-24 to 13.71 *per cent* (₹ 23,126.06 crore) in 2024-25 under 80 Grants and three Appropriations.
2. There was a significant reduction in misclassification of expenditure from Grants-in-Aid as Capital Expenditure, from ₹ 5,658.63 crore in 2023-24 to ₹ 30.96 crore in 2024-25.

2.11 Recommendations

- i. *State Government may formulate realistic budget based on reliable assumptions of likely resource mobilisation, the assessed needs of the Departments and their capacity to utilise the allocated resources to avoid inflated budgeting without corresponding to the available resources.*
- ii. *State Government may institute a formal mechanism to enforce proper implementation and monitoring of budget to ensure that large savings within the grant/ appropriation are controlled, and anticipated savings are identified and surrendered within the specified timeframe.*
- iii. *Finance Department may review the Departments having persistent savings for realistic budget allocation and monitoring of expenditure.*
- iv. *The State Government may implement measures and strengthen its monitoring to ensure that major policy announcements in the budget are achieved within the stipulated time.*
- v. *State Government may get the expenditure incurred in excess of the budget provision regularised by the State Legislature.*

Chapter III Financial Reporting Practices

Chapter-III: Financial Reporting Practices

This chapter provides broad based perspective of quality of the State Government Accounts rendered by various authorities of the State Government and status of compliance with prescribed financial rules, procedures and directives.

Compliance with financial rules, procedures and directives as well as the completeness, timeliness and quality of reporting on the status of such compliance enhance relevance and reliability of the information presented in the financial reports.

Issues related to completeness of accounts

3.1 Off-Budget Borrowings through State owned PSUs/ Authorities

Article 293(3) of the Constitution of India mandates consent of Government of India for a State Government's borrowing if it has any outstanding loans or guarantees from the Government of India. Further, the XV Finance Commission recommended that the normal net borrowing ceiling (NBC) to the State Governments for 2023-24 to 2025-26 may be fixed at three *per cent* of GSDP.

Bypassing the above stipulated net borrowing ceiling by routing loans outside budget through various State Government Public Sector Undertakings (SPSUs)/ Corporations/ other Bodies despite the State being responsible for repayment of such loans, pose significant risk to fiscal health and transparency in the Government finances. Borrowing ceilings for a financial year of the State are being now reduced by GoI to the extent of Off-Budget Borrowings.

The Assam State Fiscal Responsibility and Budget Management (FRBM) Act, 2005 outlined that the State Government shall take suitable measures to ensure fiscal stability, sustainability, improve efficiency and transparency in management of the public finances of the State.

For the year 2024-25, outstanding liability was targeted as 25.23 *per cent* of GSDP under MTFP and 32 *per cent* under AFRBM Act. Besides, the GoI had fixed borrowing ceiling of ₹ 18,882 crore (3 *per cent* of projected GSDP) and additional ₹ 3,147 crore (0.5 *per cent* of projected GSDP) for power sector reforms.

As per information furnished by the State Government, as on 31 March 2025, the outstanding Off-Budget Borrowing was ₹ 2,639.20 crore, which included borrowings of ₹ 542.11 crore during 2024-25 as detailed in **Table 3.1**.

Table 3.1: Details of Off-Budget Borrowings as on 31 March 2025 as disclosed by the State Government

(₹ in crore)

Entities borrowed on behalf of Government	FY	Outstanding Off-Budget Borrowing at the beginning of the FY	Borrowings During the FY	Repayment during the FY		Closing Balance at the end of the FY
				Principal	Interest	
Assam Infrastructure	2021-22	Nil	238.62	Nil	Nil	238.62
	2022-23	238.62	852.62	Nil	34.71	1,091.24
	2023-24	1,091.24	1,101.89	Nil	94.65	2,193.13

Entities borrowed on behalf of Government	FY	Outstanding Off-Budget Borrowing at the beginning of the FY	Borrowings During the FY	Repayment during the FY		Closing Balance at the end of the FY
				Principal	Interest	
Financing Authority (AIFA)	2024-25	2,193.13	542.11	96.04	217.88	2,639.20

However, the position differs from the Off-Budget Borrowing position depicted by the Department of Expenditure, Ministry of Finance, in its OM dated 23 June 2025. As per the OM, the Off-Budget Borrowing by Assam SPSE/ SPVs stood at ₹ 1,801.31 crore for 2024-25. During the Entry Conference (September 2025), the Finance Department stated that the matter is under reconciliation with the Ministry of Finance.

The Finance (Budget) Department stated (June 2025) that the purpose of the borrowing by AIFA was to fund various infrastructure projects across the State. Further, it was stated that the interest on the Off-Budget Borrowing is being incurred from the Sinking Fund of AIFA under the Head of Account: 2075-800-1640-000-32-01-99-SOPD-G.

Besides above, the information accessed from SPSEs of Assam revealed that one SPSE *i.e.*, Assam Plain Tribes Development Corporation Limited took Off-Budget Borrowings of ₹ 18.21 crore from National Scheduled Tribes Finance and Development Corporation during the period from 1992-93 to 2002-03 as term loan and micro credit finance scheme loan under Agriculture & Allied Sector, Industrial Sector and Service Sector – Transport and Service schemes. The outstanding loan of the SPSE as on 31 March 2025 was ₹ 44.58 crore (Principal: ₹ 18.21 crore, Interest: ₹ 26.37 crore).

These Off-Budget Borrowings represent deferred liabilities of the State and impact long-term debt sustainability. Continued reliance on such borrowings without transparent disclosure may understate the State's true debt position and limit future fiscal flexibility.

During the Exit Conference held on 19 December 2025, variance in figures relating to off-budget borrowings was acknowledged by the Finance Department. In an official communication, the Department stated that off-budget borrowings as on 31 March 2025 stood at ₹ 2,639.20 crore, including ₹ 542.11 crore raised during 2024-25 from NABARD. Further, it was informed that, now there is no Off-Budget Borrowings in Assam and AIFA borrowings from NABARD has been fully stopped.

3.1.1 AIFA Sinking Fund

The State Government vide Office Memorandum (OM) dated 23 June 2023 had constituted AIFA Sinking Fund. The Fund came into force with effect from the financial year 2023-24. As per the OM, Government of Assam entered into a Memorandum of Understanding (MoU) with NABARD for infrastructure Development Assistance (NIDA). The corpus of the Fund comprising the periodic contribution as well as the income accruing to the Fund, shall be kept outside the Consolidated Fund and the Public Account of the State. As per the regulation of the AIFA Sinking Fund, the State Government is required to contribute ₹ 50 crore per month to the fund account being the corpus of the fund beginning from the financial year 2023-24. The funds so collected by the AIFA will be invested in Government Securities of Government of

India, Treasury Bills and the State Government Securities. AIFA may invest a portion of the Fund in equities, Mutual Fund and Debt Securities.

During 2024-25, the Government of Assam contributed ₹ 600.00 crore to the AIFA Sinking Fund by debiting the Head of Account: 2075-00-800-{1640} Assam Infrastructure Financing Authority.

3.2 Undischarged liabilities of the Government

Undischarged liabilities, such as short remittances to the National Pension System (NPS), or non-discharge of interest obligations on amounts in interest bearing Deposits/ Reserve Fund *etc.* can have significant long-term fiscal and governance implications. These unpaid obligations accumulate over time, creating hidden liabilities that distort the true financial position of the State. Further, short transfers to NPS not only violate statutory commitments but also compromise the financial security of employees. Over the years, such practices can erode trust, trigger legal liabilities and increase future expenditure obligations, thereby, constraining fiscal space and weakening fiscal sustainability. Such cases are discussed in succeeding paragraphs.

3.2.1 Undischarged Interest liability

The Government has a liability to provide and pay interest on the amounts in the Interest-bearing Deposits/ Reserve Funds.

Audit observed that ₹ 134.75 crore was required to be paid as interest on the balance of ₹ 1,050.38 crore lying under interest bearing Deposits/ Reserve Funds as on 31 March 2025 as shown in **Table 3.2**.

Table 3.2: Details of interest liability not discharged in respect of Interest-bearing Deposits/ Reserve Funds

(₹ in crore)				
Sl. No.	Name/Head of the interest-bearing deposit	Opening Balance as on 01 April 2024	Basis for calculation of interest	Amount of interest not provisioned
1.	Deposits bearing interest - Defined Contribution Pension Scheme (DCPS) for Government Employees (NPS)	318.65	@ 7.10 percent*	17.05
2.	Reserve Funds bearing interest (SDRF)	527.69	@8.46 per cent (As per Guidelines of SDRF)	94.90
3.	Reserve Funds bearing interest (SDMF)	170.00	@8.46 per cent (As per Guidelines of SDMF)	22.00
4.	Deposits bearing interest other than DCPS	34.04	@ 2.35 per cent (i.e., Reverse Repo Rate Minus one per cent).	0.80
	Total	1,050.38		134.75

Source: Finance Accounts

* The State Government vide OM dated 04 November 2020 specified the interest rate of NPS as applicable to GPF (as modified from time to time)

Non-payment of interest liability of ₹ 134.75 crore has resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent during the year. The State Government must ensure accurate provisioning of interest in future accounts, timely transfer of

interest amounts as well as compliance with relevant codal provisions to ensure transparent and accurate presentation of state finances.

3.2.2 Short contribution in National Pension System

Government of Assam introduced (January 2010) the 'National Pension System' (NPS) applicable to all new entrants joining State Government service on regular basis against vacant sanctioned post(s) on or after 01 February 2005.

Under this system, employees contribute 10 *per cent* basic pay and dearness allowance, which is matched by the State Government since inception of NPS. The State Government had increased the employer's contribution to 14 *per cent* with effect from 01 April 2019. Accumulated amount *i.e.*, both employee's and employer's contribution are initially transferred to the Public Account (Major Head '8342-117-Defined Contributory Pension Scheme'). State Government has the responsibility to deposit both employee's and employer's share with the designated authority *i.e.*, National Securities Depository Limited (NSDL)/ trustee bank for further investment as per the Guidelines of NPS. In terms of the Guidelines of the Scheme, Government of Assam is liable to pay interest on funds not transferred to NSDL. NSDL allots a Permanent Retirement Account Number (PRAN) to each employee enrolled under the system on receipt of requisite information/ documents from Government.

In 2024-25, the Government of Assam collected ₹ 1,488.08 crore from employees as contribution towards NPS and contributed ₹ 1,929.25 crore as employer's share against the due contribution of ₹ 2,083.31 crore, resulting in short contribution of ₹ 154.06 crore. Against the total available funds of ₹ 3,751.41 crore (comprising of opening balance of ₹ 334.08 crore, employees share of ₹ 1,488.08 crore and employer's share of ₹ 1,929.25 crore) during the year 2024-25, the Government disbursed ₹ 3,542.03 crore, while funds amounting to ₹ 209.38 crore remained to be transferred to NSDL.

Between 2010-25, total receipts under DCPS were ₹ 19,360.01 crore (employee: ₹ 8,710.13 crore, employer: ₹ 10,649.88 crore), while only ₹ 19,145.49 crore was transferred to the pension fund, resulting in a cumulative short transfer of ₹ 209.38 crore (excluding ₹ 5.46 crore paid to beneficiaries and ₹ 0.32 crore of net refund into the account). Out of the balance of ₹ 209.38 crore, ₹ 193.95 crore was lying in the Public Account and the remaining ₹ 15.43 crore was lying in the Current Account. The details of the receipts from employees' share, Government's contribution, interest accrued thereon and investment in pension fund are given in *Appendix 3.1*.

The Director of Accounts and Treasuries, Government of Assam stated (July 2025) that out of total number of employees of 3,10,739, 18,899 employees were not issued PRAN as on 31 March 2025. Non-issuance of PRAN was mostly due to delay in submission of Common Subscriber Registration (CSR) Form by the DDOs, delay in receiving approval from the Finance Staff Inspection Unit (SIU) Department, incorrect employee data in the system, and pending upload of CSR Form in the FinAssam system.

Delay in transferring deducted contributions as well as short contribution of the State Government undermines the financial security of government employees, as their retirement savings are neither fully matched nor timely invested, potentially impacting the returns they receive. Moreover, retention of ₹ 193.95 crore in the Public Account and ₹ 15.43 crore in the Current Account reflects departure from NPS operational norms. The non-payment of ₹ 17.05 crore in interest on the uninvested NPS funds not only constitutes an outstanding liability but has also led to understatement of both Revenue and Fiscal Deficits.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, noted the issue relating to short contributions and informed that the problem was mainly due to administrative delegation of power to Treasury Officers and activity tapped under State FMIS and now, the problem has been resolved. Subsequently, the Directorate of Accounts and Treasuries, Assam, clarified that the delays were largely attributable to non-generation of PRAN in certain cases, resulting in temporary parking of funds in the Public Account. It was further stated that substantial amounts have since been transferred to NSDL, with the remaining balances likely to be settled within the financial year 2025-26. The Government also informed that a series of systemic measures have been undertaken, including adoption of a decentralised upload mechanism, issuance of Standard Operating Procedures, delegation of financial powers to Treasury Officers, and mandatory use of PRAN in place of Permanent Pension Account Number (PPAN), with continuous monitoring and reconciliation drives to ensure expeditious and timely transfer of NPS contributions to NSDL.

3.2.3 National Mineral Exploration Trust Fund

The National Mineral Exploration Trust (NMET) was established in August 2015 under Section 9C of the MMDR Act, 1957. As per Section 9C (4) of this Act, holder of a mining lease or prospecting license-cum-mining lease are required to contribute two *per cent* of the royalty paid to the Trust. As per the NMET Rules, the holder of the lease must deposit the amount in the Public Account of the State under appropriate Head (8449-123-NMET Deposits), and the State Government is responsible for collecting and transferring these receipts monthly to the Consolidated Fund of India.

As on 01 April 2024, the fund had a balance of ₹ 0.31 crore. During the year 2024-25, the State Government received an amount of ₹ 0.88 crore under the Head 8449-123-NMET Deposits being two *per cent* of royalty as NMET contribution from mine-holders. The State Government transferred ₹ 1.11 crore to the National Mineral Exploration Trust. Thus, an amount of ₹ 0.08 crore remained to be transferred to NMET as on 31 March 2025.

The non-transfer of ₹ 0.08 crore has not only resulted in an overstatement of Cash Balance but also leads to delays in national mineral exploration funding. The State Government may consider automating the monthly transfers from the Public Account to NMET Fund as well as regularly reconciling the NMET accounts to ensure timely remittance and accurate financial reporting.

The Ministry of Mines, Government of India, *vide* its letter dated 19 November 2024, advised all State Governments to establish a State Mineral Exploration Trust (SMET)/ State Mineral Development Fund (SMDF) on the lines of the National Mineral Exploration Trust (NMET), as mandated under clause (g) of sub-section (A) of Section 15 of the Mines and Minerals (Development and Regulation) Act, 1957. Accordingly, the Government of Assam notified the Assam State Mineral Exploration Trust Rules, 2025 *vide* Gazette Notification dated 25 June 2025. Thereafter, the Government constituted the Governing Body of the Assam State Mineral Exploration Trust *vide* its notification dated 15 September 2025.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary, Finance Department, took note of the audit observations and assured that compliance with prescribed accounting and transfer procedures would be ensured.

3.2.4 Pendency of refund cases

Promptness in disposal of refund cases is an important indicator of performance of the Department concerned. Four out of six tax collection Departments provided data on the pendency of refund cases.

The details of refund cases during the year 2024-25, as reported by the Departments concerned are given in **Table 3.3**.

Table 3.3: Details of refund cases

(₹ in crore)

Sl. No.	Particulars	GST		Sales tax/ VAT		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Claims outstanding at the beginning of the year 2024-25	204	25.80	64	32.28	268	58.08
2	Claims received during the year 2024-25	1,468	74.85	16	11.54	1,484	86.39
3	Refunds made during the year 2024-25	566	12.83	06	3.42	572	16.25
4	Refunds rejected during the year 2024-25	61	1.29	04	6.75	65	8.04
5	Balance outstanding at the end of the year	1,045	86.53	70	33.65	1,115	120.18

Source: Departmental information

During the year 2024-25, the total outstanding refund cases increased by 316.04 *per cent*, with 1,045 out of the total 1,115 outstanding refund claims pertaining to GST. The sizeable backlog of unresolved refund claims may adversely affect business liquidity, especially for smaller enterprises.

3.3 Funds outside Government Accounts

3.3.1 Maintenance of Electricity Regulatory Commission fund in Bank Accounts instead of Public Account

Article 266(2) of the Constitution of India provides that ‘All other public moneys received by or on behalf of the Government of a State shall be credited to the Public Account of the State’. The Assam Electricity Regulatory Commission (AERC) was constituted under the Electricity Act, 2003. Section 103 of the Act stipulates creation of a fund called ‘State Electricity Regulatory Commission Fund’ wherein receipts of the commission are to be credited and expenses therefrom are to be made. The Government of Assam enacted the AERC (Fund) Rules, 2005, and in terms of Rule 3, the AERC was permitted to open a bank account for accommodating such receipts and making expenses therefrom. In keeping with the rule *ibid*, funds were kept in a bank account and as of March 2024, ₹ 32.61 crore remained in the bank account instead of the Public Account of the State. Resultantly, not only did the Constitutional mandate stand violated, but the Public Account balance was also understated by ₹ 32.61 crore, which could have helped to finance the Fiscal Deficit. In this context, it may be mentioned that funds of Central Electricity Regulatory Commission are kept in Public Account of the Government of India.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, assured that the matter relating to AERC fund management would be looked into and resolved.

Issues related to transparency

3.4 Delay in submission of Utilisation Certificates

Rule 517 (Appendix 16) of Assam Financial Rules, 1939 provides that every grant made for a specified object is subject to the implied conditions such as (i) the grant shall be spent for the intended purpose, and within a reasonable time if no time limit has been fixed by the sanctioning authority, and (ii) any portion of the amount which is ultimately not required for expenditure for the purpose, shall be duly surrendered to the Government.

Further, as per Rule 256 of Assam Treasury Rules, 2017, the sanctioning authority shall obtain the Utilisation Certificates and audited accounts from the grantee agencies/institutions and send it to the Accountant General.

Thus, the State Government authorities who have received conditional grants are required to furnish formal Utilisation Certificates (UCs) about the proper utilisation of the grants, to the Accountant General (A&E), unless specified otherwise, within one year from the date of receipt of grant or before applying for further grant on the same object, whichever is earlier.

During the year 2024-25, UCs amounting to ₹ 23,240.56 crore pertaining to 6,929 UCs were due for the period up to 31 March 2025. Of these, ₹ 2,504.47 crore pertaining to 384 outstanding UCs were cleared, leaving outstanding UCs of ₹ 20,736.09 crore pertaining to 6,545 UCs as on 31 March 2025 as given in **Table 3.4**. Department-wise breakup of outstanding UCs for the grants paid up to the year 2023-24 is given in **Appendix 3.2**. Status of outstanding UCs in respect of five major Departments is given in **Chart 3.1**.

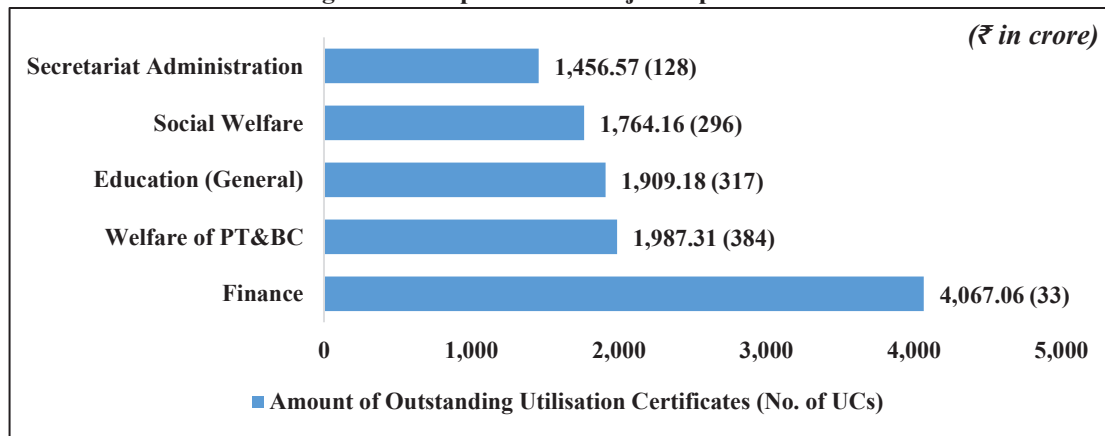
Table 3.4: Age-wise pendency of Utilisation Certificates

(₹ in crore)		
UC due year*	Number of pending UCs	Amount
Prior to 2019-20	1,644	4,732.0042
2019-20	430	1,042.31
2020-21	1,103	2,663.56
2021-22	900	1,936.44
2022-23	1,090	1,750.05
2023-24	833	4,447.42
2024-25	545	4,164.31
Total	6,545	20,736.09

Source: Finance Accounts 2024-25 and Office of the Accountant General (A&E), Assam

*The year mentioned above relates to “Due year”, i.e., after 12 months of actual drawal

Chart 3.1: Outstanding UCs in respect of five major Departments as on 31 March 2025



Source: Office of the Accountant General (A&E), Assam

Since non-submission of UCs is fraught with the risk of misutilisation, it is imperative that the State Government should monitor this aspect closely and hold the persons concerned accountable for submission of UCs in a timely manner.

Audit took up (March 2024, February 2025 and August 2025) the matter of pending UCs with the Finance Department, Government of Assam for their early submission to the Office of the Accountant General (A&E), Assam. Subsequently, the Finance Department directed all Departments to clear their respective pending UCs with the Office of the AG (A&E), Assam. As a result, the arrears of submission of UCs showed a marked decline, from 14,159 UCs (amounting to ₹ 37,991.70 crore) due for submission during 2022-23 to 6,335 UCs (amounting to ₹ 18,669.55 crore) due for submission during 2023-24. However, 6,545 UCs (amounting to ₹ 20,736.09 crore) were due for submission as on 31 March 2025 showing a slight increase from the previous year. The Commissioner and Secretary, Finance Department, convened a

series of meetings regarding pending UCs on 13-14 October 2025 and instructed all Departments to submit 50 per cent of pending UCs by 30 November 2025, with a target of 100 per cent clearance by the end of December 2025. The State Government should continue its efforts for reduction in the number of outstanding UCs, as in the absence of UCs, it cannot be ascertained whether the recipient had utilised the grants for the purposes of which they were given.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, acknowledged the audit observations and informed that review meetings and continuous monitoring were being undertaken to further reduce the pendency of Utilisation Certificates (UCs). It was also informed that pendency of UCs have reduced substantially³⁴.

3.5 Abstract Contingent bills

When money is required in advance or when they are not able to calculate the exact amount required, Drawing and Disbursing Officers (DDOs) are permitted to draw money without supporting documents, through Abstract Contingent (AC) bills, by debiting service heads and the expenditure is reflected as an expense under the service head.

Under Rule 21 of the Assam Contingency Manual, 1989, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money for limited purposes by preparing Abstract Contingent (AC) bills without vouchers. Subsequently, Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure are required to be furnished to the Accountant General (A&E) not later than 25th of the month following the month in which such amounts are drawn. Delayed submission or prolonged non-submission of DC bills may affect the completeness and correctness of accounts.

The details of AC bills, pending adjustment, as on 31 March 2025 is given in **Table 3.5**.

Table 3.5: Age-wise pending adjustment of AC bills

(₹ in crore)		
Due Year	Number of unadjusted AC bills	Amount
Up to 2023-24	1,180	665.38
2024-25	42	88.23
Total	1,222	753.61

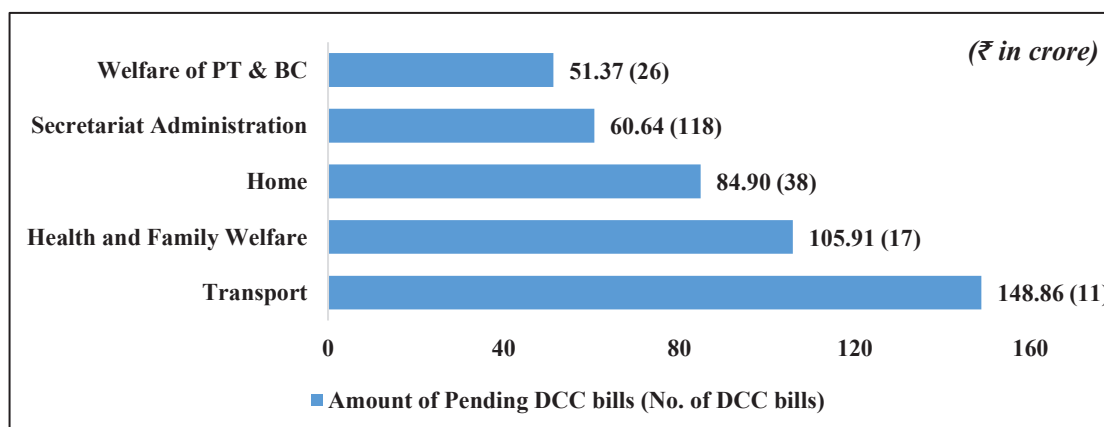
Source: Finance Accounts 2024-25 and Office of the Accountant General (A&E), Assam

It was observed that 42 AC bills amounting to ₹ 88.23 crore drawn in 2024-25 remained unadjusted as on 31 March 2025, of which six AC bills amounting to ₹ 11.96 crore (12.99 per cent) were drawn in March 2025. Out of the six AC bills drawn in March 2025, four AC bills were cleared as of November 2025. DCC bills in respect of a total of 156 AC bills amounting to ₹ 86.89 crore were received during the year 2024-25. Audit scrutiny showed that as on 31 March 2025, 39 Departments had not submitted

³⁴ the Finance (Audit & Fund) Department, vide letter dated 20 December 2025, informed that as per the latest report received from the Office of the Accountant General (A&E), Assam, the pending UCs had been reduced from ₹ 26,682.37 crore to ₹ 14,100.78 crore as of December 2025.

DCC bills for ₹ 753.61 crore against 1,222 AC bills. Department-wise pending DCC bills for the years up to 2024-25 are detailed in *Appendix 3.3*, while status of pending DCC bills in respect of five major Departments is given in **Chart 3.2**.

Chart 3.2: Pending DCC bills in respect of five major Departments



Source: Office of the Accountant General (A&E), Assam

Audit took up (March 2024, February 2025 and August 2025) the matter of pending DCC bills with the Finance Department, Government of Assam for their early submission to the Office of the Accountant General (A&E), Assam. Subsequently, the Finance Department directed all Departments to submit their respective pending DCC bills to the Office of the AG (A&E), Assam. As a result, there was a slight reduction in the number of pending DCC bills, from 1,316 pending DCC bills up to 31 March 2024 to 1,222 pending DCC bills up to 31 March 2025. The Commissioner and Secretary, Finance Department, convened a series of meetings regarding pending DCC bills on 13-14 October 2025 and instructed all Departments with aged or high-value DCC bills to handle them on a case-to-case basis and reconcile data with the Office of the AG (A&E), Assam.

Expenditure against AC bills at the end of the year indicates poor public expenditure management. Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs for ensuring submission of DCC bills. Further, to the extent of non-receipt of DCC bills, the expenditure shown in the Finance Accounts cannot be ascertained as correct or final.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, assured that instructions would be issued to the concerned departments for early submission of Detailed Countersigned Contingent (DCC) Bills to clear the pendency of Abstract Contingent (AC) Bills. Further, the Finance (Audit & Fund) Department, vide letter dated 20 December 2025, informed that AC bills amounting to ₹ 166.44 crore had already been cleared as of December 2025.

3.6 Personal Deposit Account

Under specific circumstances, the Government may authorise the opening of Personal Deposit (PD) accounts for operation by designated Administrators. Transfer of funds to PD accounts is booked under the service Major Heads, as expenditure under the Consolidated Fund of the State. Under Rule 325 of Treasury Rules, 2017 of the Government of Assam, the administrators are required to close such accounts on the last working day of the financial year and transfer the unspent balances back to the Consolidated Fund, with the PD account being reopened in the next year, if necessary. The Government of Assam, however, did not follow this procedure.

During 2024-25, no amount was transferred to the PD account from the Consolidated Fund of the State. As on 31 March 2025, there were three PD Accounts having a balance of ₹ 0.06 crore as detailed in **Table 3.6**.

Table 3.6: Parking of funds in Personal Deposit Accounts

	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Funds parked in PD accounts	0.57	0.09	0.07	0.07	0.06
No. of administrators	22	9	4	4	3

During the year 2024-25, one PD account was closed, while three PD accounts having balance of ₹ 0.06 crore remained inoperative.

Further, in terms of Rule 323 and 324 of Treasury Rules, 2017 of the Government of Assam, the administrator of PD account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer by 30 April every year. The Treasury Officer shall verify the said certificate with treasury records and send a report of verification of such balances to the Accountant General (A&E). However, no reconciliation or verification of balances was carried out by the three administrators of PD accounts, and the annual verification certificate was not furnished by them to the AG (A&E), Assam during the year 2024-25.

These lapses undermine financial discipline, increase risk of fund misutilisation, and reflect weak internal controls in fund management.

3.7 Operation of Minor Head-800

Minor Head-800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Regular operation of Minor Head-800 is to be discouraged, since it renders the accounts opaque. Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

During the year 2024-25, ₹ 15,195.07 crore under 70 Major Heads of account, constituting 12.03 per cent of the total Revenue and Capital expenditure (₹ 1,26,312.16 crore) was classified under the Minor Head-800 – Other Expenditure in the accounts. Of these, ₹ 1,050.73 crore under nine Heads of account (expenditure more than ₹ 20 crore) were classified under Minor Head-800-Other Expenditure despite availability of appropriate Minor Heads thereunder, as detailed in **Table 3.7**.

Table 3.7: Expenditure misclassified under Minor Head 800-Other Expenditure during 2024-25

(₹ in crore)

Sl. No.	Details of head under booking was wrongly classified	Amount	Nature of expenditure	Correct classification
1	2501-01-800-{6111} Swahid Kushal Konwar Sarbajanin Briddha Pension Achoni (SKKSBPA)	363.00	Revenue-Voted	2235-02-104 Welfare of aged, infirm and destitute
2	2202-02-800-{3952} Rastriya Madhyamik Shiksha Abhijan (RMSA)	162.01	Revenue-Voted	2202-02-113 Samagra Shiksha
3	4250-00-800-{6103} Partnership with TATA Technology for Modernisation of Polytechnic and ITI	116.00	Capital-Voted	4202-02-104 Polytechnics
4	2217-80-800-{0798} Guwahati Municipal Corporation	111.54	Revenue-Voted	2217-80-191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.
5	3054-04-800-{0123} PMGSY Maintenance to ASRB	100.00	Revenue-Voted	3054-04-338 Pradhan Mantri Gram Sadak Yojana
6	2202-02-800-{5764} Free Text Books to the Students from Class IX to X	80.00	Revenue-Voted	2202-02-106 Textbooks
7	2070-00-800-{3198} Rehabilitation of Surrendered Misguided Youths	57.27	Revenue-Voted	2235-01-202 Other Rehabilitation Schemes
8	2501-01-800-{0318} National Social Assistance Programme	32.79	Revenue-Voted	2235-03-101 National Old Age Pension Scheme
9	2702-00-800-{2555} Pradhan Mantri Krishi Sinchai Yojana – Har Khet ko Pani	28.12	Revenue-Voted	2702-03-101 Water Tanks
	Total	1,050.73		

Source: Appropriation Accounts and List of Major and Minor Heads of Accounts

Similarly, ₹ 921.13 crore under 47 Major Heads of Account, constituting 0.95 per cent of the total Revenue Receipts (₹ 96,907.91 crore) was classified under 800-Other Receipts in the accounts. Of these, ₹ 0.02 crore under one Major Head was classified under Minor Head-800-Other Receipts despite availability of appropriate Minor Heads thereunder as detailed in **Table 3.8**.

Table 3.8: Receipts misclassified under Minor Head 800-Other Expenditure during 2024-25

(₹ in crore)

Details of head under booking was wrongly classified	Amount	Nature of expenditure	Correct classification
0049-04-800-{4013} Interest on HBA to State Government Servant	0.02	Revenue-Voted	0049-04-118 Interest on Loans to Government Servants

Source: List of Major and Minor Head of Accounts and VLC data maintained by the AG (A&E), Assam

Thus, it is imperative that the State Government should review all classifications of schemes being made under Minor Head-800 in the light of their depiction in the List of

Major and Minor Heads of Account (LMMHA) and after consultation with the Accountant General (A&E), classify them appropriately as per existing LMMHA, or seek addition of new Minor Heads, to bring transparency in Accounts.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, took note of the audit observations and stated that corrective measures would be considered at the budgetary stage to minimise the use of Minor Head '800' in future.

Issues related to measurement

3.8 Outstanding balance under major Suspense and DDR Heads

Suspense heads are operated in Government accounts to reflect transactions that cannot be booked initially to their final Head of Account for some reason or the other. These are finally cleared by minus debit or minus credit when the amount is taken to its final Head of Account. If the amounts under suspense heads remain unadjusted, the balances under these heads get accumulated resulting in understatement of Government's receipts and payments.

Remittances embrace all transactions which are adjusting Heads of Account and the debits or credits under these heads are eventually cleared by corresponding credit or debit within the same or in another circle of accounting.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Significant suspense items balance for the last three years has been shown in **Table 3.9**.

Table 3.9: Balances under Suspense and Remittance Heads

(₹ in crore)

Head of Account		2022-23		2023-24		2024-25	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658	Suspense Account						
101	PAO-Suspense	294.73	155.76	342.09	240.06	520.23	533.28
	Net Debit (Dr.)/ Credit (Cr.)	Dr. 138.97		Dr. 102.03		Cr. 13.05	
102	Suspense Account-Civil	2,155.06	992.21	1,590.64	442.55	1,756.35	703.40
	Net Debit (Dr.)/ Credit (Cr.)	Dr. 1,162.85		Dr. 1,148.09		Dr. 1,052.95	
107	Cash Settlement Suspense Account	82.73	15.65	82.73	15.65	82.73	15.65
	Net Debit (Dr.)/ Credit (Cr.)	Dr. 67.08		Dr. 67.08		Dr. 67.08	
109	Reserve Bank Suspense – Headquarters	-33.50	376.29	-101.01	409.78	0.01	--
	Net Debit (Dr.)/ Credit (Cr.)	Cr. 409.79		Cr. 510.79		Dr. 0.01	
110	Reserve Bank Suspense – CAO	14.30	18.27	1.65	44.75	18.45	84.64
	Net Debit (Dr.)/ Credit (Cr.)	Cr. 3.97		Cr. 43.10		Cr. 66.19	
112	Tax Deducted at Source (TDS) Suspense	--	0.02	--	0.06	--	341.23
	Net Debit (Dr.)/ Credit (Cr.)	Cr. 0.02		Cr. 0.06		Cr. 341.23	
123	AIS Officers' Group Insurance Scheme	0.07	1.27	0.04	1.25	0.01	1.24
	Net Debit (Dr.)/ Credit (Cr.)	Cr. 1.20		Cr. 1.21		Cr. 1.23	

Head of Account		2022-23		2023-24		2024-25	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8782	Cash Remittances and adjustments between Officers rendering accounts to the same Accounts Officer						
102	P.W. Remittances	8,885.45	8,478.34	5,287.88	4,827.17	531.71	34.14
	Net Debit (Dr.)/ Credit (Cr.)	Dr. 407.11		Dr. 460.71		Dr. 497.57	
103	Forest Remittances	949.82	517.28	532.72	97.25	6,884.65	6,449.82
	Net Debit (Dr.)/ Credit (Cr.)	Dr. 432.54		Dr. 435.47		Dr. 434.83	
110	Miscellaneous Remittances	--	12.91	--	12.91	--	12.91
	Net Debit (Dr.)/ Credit (Cr.)	Cr. 12.91		Cr. 12.91		Cr. 12.91	
8793	Inter State Suspense Account						
		8.99	0.03	5.45	--	4.67	--
	Net Debit (Dr.)/ Credit (Cr.)	Dr. 8.96		Dr. 5.45		Dr. 4.67	

Source: Finance Accounts

During the year 2024-25, there was a significant increase in Net Credit balance under Tax Deducted at Source (TDS) Suspense (8658-112) from ₹ 0.06 crore (Cr.) in 2023-24 to ₹ 341.23 (Cr.) in 2024-25. Non-clearance of outstanding balances under these heads affects the accuracy of receipt/ expenditure figures and balances under different Heads of Account (which are carried forward from year to year) of the State Government. The State Government should make efforts for early clearance of outstanding balances under suspense and remittance heads, through inter-departmental reconciliation and systemic checks to prevent accumulation of suspense transactions that distort true fiscal position.

3.9 Reconciliation of Departmental figures

To exercise effective budgetary control over receipt/ disbursement and to ensure accuracy in accounts, Finance Department's letter dated 20 January 2007, stipulates that Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile quarterly, the receipts and disbursement recorded in their books with the figures of the Accountant General (A&E).

The status of reconciliation of figures by the Controlling Officers is given in **Table 3.10 and Chart 3.3.**

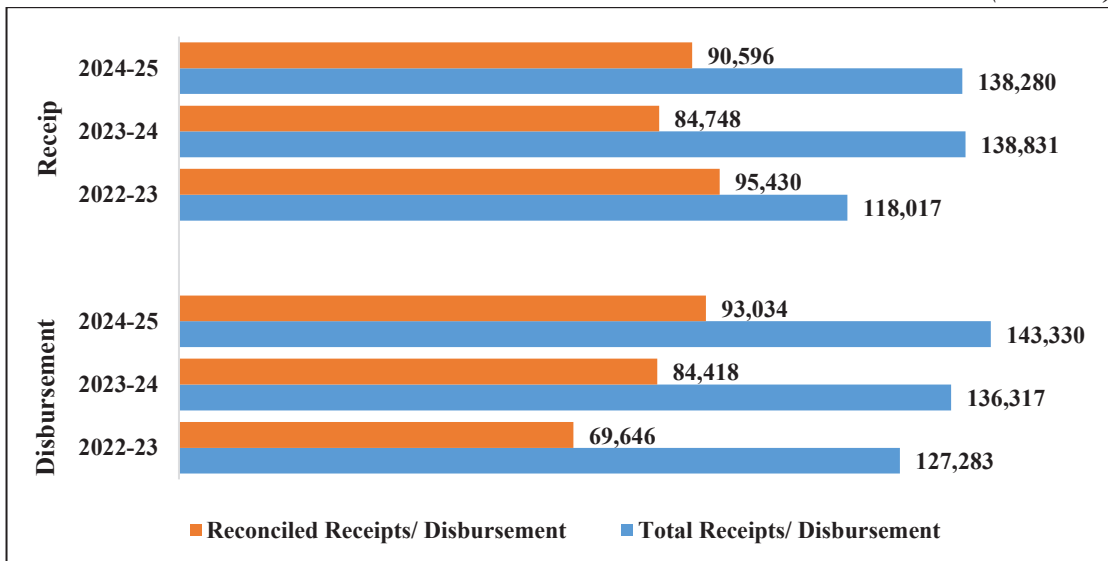
Table 3.10: Status of Reconciliation of Receipts and Disbursement by Controlling Officers

Year	Total No. of Controlling Officers	No. of Controlling Officers reconciled their receipts/expenditure		
		Fully reconciled	Partially reconciled	Not reconciled
Receipts				
2022-23	58	11	02	45
2023-24	58	08	06	44
2024-25	58	18	08	32
Expenditure				
2022-23	58	25	24	09
2023-24	58	17	33	08
2024-25	58	22	33	03

Source: Information maintained by the Office of the Accountant General (A&E), Assam

Chart 3.3: Status of Reconciliation of Receipts and Disbursement during the years 2022-25

₹ in crore)



Source: Information maintained by the Office of the Accountant General (A&E), Assam

Non-reconciliation of figures has been pointed out by the CAG in the Audit Reports year after year. The PAC in its 161st Report (Paragraph 13) also recommended (March 2020) that the Departments should reconcile their figures with the Accountant General (A&E) on a monthly basis or at least quarterly basis to avoid wrong booking of figures. In spite of the recommendations, 34.48 per cent of receipts and 35.09 per cent of disbursement figures booked by the Accountant General (A&E), were not reconciled by the departmental authorities during 2024-25.

Reconciliation and verification of figures is an important tool of financial management. Failure to exercise/ adhere to the codal provisions and executive instructions in this regard results in misclassification and incorrect booking of receipts and disbursement in the accounts, affecting the accuracy of the State accounts. The State Government Departments should take necessary action for reconciliation of all receipts and disbursement adhering to the standing orders of the Finance Department as well as the PAC recommendations.

3.10 Reconciliation of Cash Balances

As per accounts of the Accountant General (A&E), Assam, the Cash Balance of the State Government as on 31 March 2025 was ₹ 276.95 crore (Cr.) while the same was reported as ₹ 1.98 crore (Dr.) by the Reserve Bank of India. There was a net difference of ₹ 274.97 crore (Cr.), mainly due to pending reconciliation between the Treasury, RBI, Agency Bank and the AG (A&E) Office.

The difference in Cash Balance as per record of the Accountant General (A&E), Assam and the RBI was ₹ 247.16 crore (Cr.) for the previous year as on 31 March 2024. Hence, there is a persistent difference over the years which requires timely and coordinated reconciliation efforts between the State Treasury, AG (A&E) and the RBI, to ensure integrity and reliability of Cash Balance figures in the Government accounts.

Issues related to disclosure

3.11 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India (CAG), prescribe the form of accounts of the Union and of the States. On the advice of the CAG, the President of India has so far notified four Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by the State Government as well as deficiencies therein during 2024-25 is detailed in **Table 3.11**.

Table 3.11: Compliance to Accounting Standards

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Deficiency
1.	IGAS 1 <i>Guarantees given by government – Disclosure requirements</i>	This standard requires the government to disclose the maximum amount of guarantees given during the year in its financial statements along with additions, deletions, invoked, discharged and outstanding at the end of the year.	Partially complied	While the government has disclosed the maximum amount of guarantees given during the year, detailed information like number of guarantees for each institution was not depicted.
2.	IGAS 2 <i>Accounting and Classification of Grants-in-Aid</i>	Grants-in-Aid are to be classified as Revenue Expenditure in the accounts of the grantor and as Revenue Receipts in the accounts of the grantee, irrespective of the end use.	Partially complied	State Government made budgetary provision and classified GIA amounting to ₹ 30.96 crore under Capital Major Heads of Account, instead of under the Revenue Section. It did not also furnish any information regarding GIA paid in kind during the year.
3.	IGAS 3 <i>Loans & Advances made by Government</i>	This Standard relates to recognition, measurement, valuation and reporting in respect of loans and advances made by the Government in its Financial Statements to ensure complete, accurate and uniform accounting practices.	Partially complied	While the State government complied with the format prescribed by the Standard, the information in this regard is incomplete, since the cases of loans having been sanctioned as 'loan in perpetuity' have not been provided to the Accountant General (A&E).
4.	IGAS 4 <i>Prior Period Adjustment</i>	This Standard prescribes the manner in which Prior Period Adjustments including errors once identified shall be presented and disclosed in the current financial year under the cash basis of accounting.	Complied	The State Government had taken recourse to Prior Period Adjustment for a total amount of ₹ 842.85 crore for giving accounting effect to a government decision of converting the GIA given to two SPSEs in the previous accounting periods into Equity.

Source: Finance Accounts

Failure to comply with the notified accounting standards adversely affects the accuracy, transparency and comparability of Government accounts. The State Government must take corrective steps including training of accounting staff and improved coordination with the AG (A&E) Office for strict adherence to the prescribed standards to ensure high-quality financial reporting.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, took note of the audit observations and stated that necessary steps would be continued to ensure full compliance with the provisions of IGAS-II.

Prior Period Adjustments

As per the provisions of the Indian Government Accounting Standard (IGAS)-4 on Prior Period Adjustment, notified by the Ministry of Finance, Government of India, transactions relating to prior periods, once identified, are required to be adjusted through book adjustment and disclosed in the accounts of the current year under the cash basis of accounting.

During 2024-25, the Government of Assam issued financial sanctions for conversion of Grants-in-Aid into equity, pertaining to the period prior 2023-24, in respect of Assam Power Distribution Company Limited (APDCL), Assam Power Generation Corporation Limited (APGCL) and Assam Electricity Grid Corporation Limited (AEGCL), under IGAS-4. The total amount sanctioned for such prior period adjustments was ₹ 902.00 crore, comprising ₹ 390.06 crore in respect of APDCL, ₹ 498.42 crore in respect of APGCL and ₹ 13.52 crore in respect of AEGCL.

Out of the total sanctioned amount, only ₹ 842.85 crore was actually considered as prior period adjustment during the year, comprising ₹ 390.06 crore relating to APDCL and ₹ 452.79 crore relating to APGCL. The balance amount of ₹ 59.15 crore was not adjusted, which included ₹ 45.63 crore pertaining to APGCL as the detail head of account pertained to Major Works. The remaining ₹ 13.52 crore relating to AEGCL was not taken into account as the detail heads of account pertained to Information Technology (IT) and the Major Head relating to AIFA.

The prior period adjustments amounting to ₹ 842.85 crore were reflected as part of the Capital Expenditure of the State without actual outgo during the year. As a result, the Capital Expenditure for 2024-25 stood overstated to that extent due to inclusion of adjustments relating to earlier periods.

3.12 Submission of accounts of Autonomous Councils/ Development Councils/ Government Bodies/ Authorities

As per Section 19(3) of the CAG's DPC Act, the Governor/ Administrator may, in public interest, request the CAG to audit the accounts of a corporation established by law made by the legislature of the State or of the Union Territory, as the case may be, and where such request has been made, the CAG shall audit the accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation.

Apart from Section 19, where the audit of the accounts of any Body or Authority has not been entrusted to the CAG by or under any law, he shall, if requested to do so by the President, or the Governor of a State or the Administrator of a Union Territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such Body or Authority on such terms and conditions as may be agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that Body or Authority (Section 20).

Audit certificate is issued in case of above-mentioned Autonomous Bodies and Authorities provided CAG is the sole auditor. Thus, these Bodies and Authorities are required to prepare annual accounts and submit to AG (Audit) for audit.

The CAG had not received 494 annual accounts of 75 Autonomous Councils/ Development Councils/ Government Bodies/ Authorities (due up to 2024-25) for audit as of September 2025. Out of 494 outstanding annual accounts, seven accounts³⁵ pertained to three Autonomous District Councils created under sixth Schedule of the Constitution. Moreover, 350 of the outstanding annual accounts pertained to 25 Autonomous and District Councils which have not submitted their accounts since their inception.

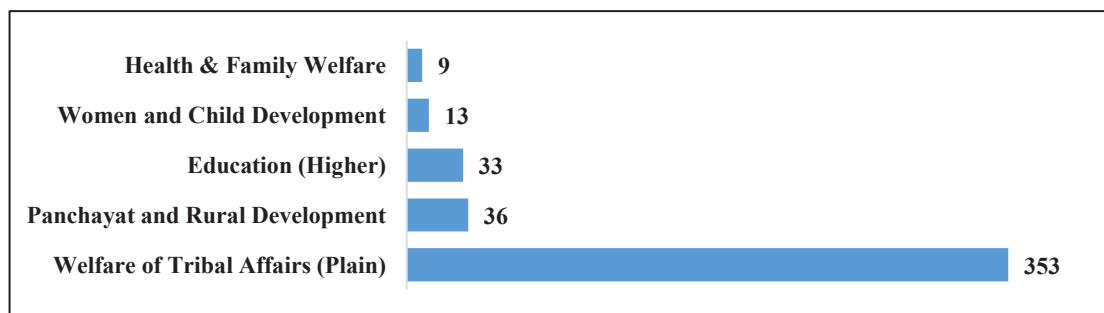
Table 3.12: Arrears of Accounts of Autonomous Council/ Dev. Council/ Govt. Bodies/ Authorities

Delay in Number of Years	No. of Accounts
0-1	75
1-3	105
3-5	70
5-10	143
More than 10	101
Total	494

The Department-wise details of accounts due from Autonomous Councils/ Development Councils/ Government Bodies/ Authorities are given in *Appendix 3.4*.

Age-wise pendency of these 494 accounts is given in **Table 3.12**. Status of pending accounts in respect of five major departments is given in **Chart 3.4**.

Chart 3.4: Status of pending accounts of Autonomous Councils/ Development Councils/ Government Bodies/ Authorities pertaining to five major Departments



In the absence of annual accounts and their audit, proper utilisation of the grants and loans disbursed to those Bodies/ Authorities and their accounting cannot be vouched.

³⁵ i) Bodoland Territorial Council, Kokrajhar: Three Annual Accounts (2022-23 to 2024-25); ii) Karbi Anglong Autonomous Council, Diphu: One Annual Account (2024-25); and iii) North Cachar Hills Autonomous Councils, Haflong: Three Annual Accounts (2022-23 to 2024-25)

Audit took up the matter of non-submission of accounts of the defaulting bodies with the Chief Secretary to the Government of Assam on 10 February 2025. Subsequently, the Finance Department directed (16 September 2025) all Departments to review the pending accounts and for early submission of remaining outstanding accounts.

3.13 Departmental Commercial Undertakings/ Corporations/ Companies

According to Sections 394 and 395 of the Companies Act, 2013, Annual Report on the working and affairs of a Government Company is to be prepared within three months of its Annual General Meeting (AGM). As soon as may be after such preparation, the Annual Report should be laid before the Houses or both the Houses of the State Legislature together with a copy of the Audit Report and any comments upon or supplement to the Audit Report, made by the CAG. Almost similar provisions exist in the respective Acts regulating Statutory Corporations (including Departmental undertakings). Departmental undertakings perform activities of commercial/ quasi-commercial nature. They are required to prepare *pro-forma* accounts in the prescribed format annually, showing the working results of operations so that the Government can assess their working. The above mechanism provides the necessary legislative control over the utilisation of public funds invested in the companies and corporations from the Consolidated Fund of the State.

Further, Section 96 of the Companies Act, 2013, requires every company to hold AGM of the shareholders once in every calendar year. It is also stated that not more than 15 months shall elapse between the date of one AGM and that of the next. Section 129 of the Act stipulates that the audited Financial Statement for the financial year has to be placed in the said AGM for their consideration. Section 129(7) of the Act provides for levy of penalty like fine and imprisonment on the persons including directors of the company responsible for non-compliance with the provisions of Section 129 of the Act.

In the absence of timely finalisation of accounts, results of the investment of the Government remain outside the purview of the State Legislature and escape scrutiny by audit. Consequently, corrective measures, if any, required for ensuring accountability and improving efficiency cannot be taken in time. Risk of fraud and mis-utilisation of public money cannot be ruled out.

The Heads of Departments in the Government are to ensure that the departmental undertakings prepare such accounts and submit the same to the Accountant General (Audit) within a specified time frame.

However, the CAG has not received 240 annual accounts of 44 Public Sector Undertakings (due up to 2024-25) for audit as of September 2025.

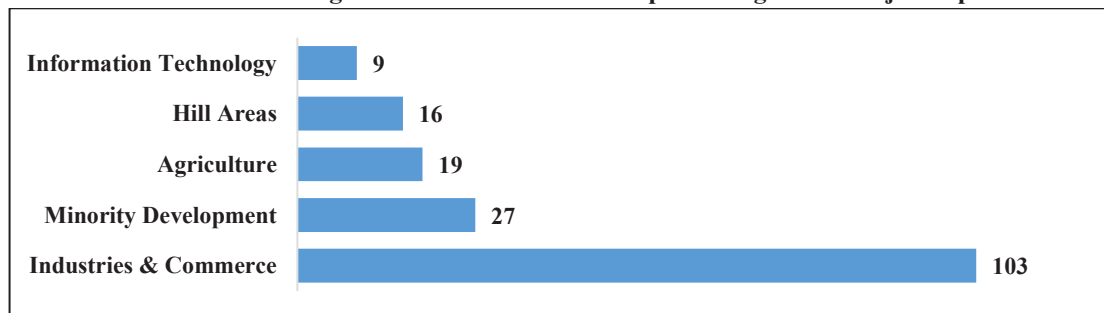
Age-wise pendency of these 240 accounts is given in **Table 3.13** and status of pending accounts in respect of five major departments is given in **Chart 3.5**.

Table 3.13: Arrears of Accounts of State Public Sector Undertakings

Delay in Number of Years	No. of Accounts
0-1	44
1-3	58
3-5	34
5-10	51
More than 10	53
Total	240

Department-wise details of accounts due from Public Sector Undertakings (due up to 2024-25) are given in *Appendix 3.5*.

Chart 3.5: No. of Pending Annual Accounts of PSUs pertaining to five major Departments



Out of the 240 pending annual accounts of 44 Public Sector Undertakings, 74 annual accounts (30.83 per cent) pertain to just five Public Sector Undertakings³⁶ which are non-working. Audit took up (December 2024 and February 2025) the issue of pending accounts of State PSUs and non-working SPSUs and urged the State Government for early submission of outstanding accounts. Through the constant pursuance by Audit, eight out of a total of 16 non-working State PSUs have been struck off from the Registrar of the Companies pursuant to sub-section (5) of Section 248 of the Companies Act, 2013.

Thus, it is recommended that the State Government continues its efforts for submission of pending accounts of working State PSUs as well as for reduction in pending accounts by closure of non-working State PSUs. The Administrative Departments concerned have the responsibility to oversee the activities of these entities and to ensure that the accounts of State PSUs under their control are finalised and adopted by the State PSUs within the stipulated period.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, while acknowledging the concern regarding pendency in submission of accounts of Autonomous Bodies and SPSEs, stated that necessary instructions would be issued to concerned Departments for early submission of the pending accounts.

³⁶ Non-working: Assam Agro-Industries Development Corporation Ltd., Assam Power Loom Dev. Corporation Ltd., Assam Spun Silk Mills Ltd., Pragjyotish Fertilisers & Chemicals Ltd., and Cachar Sugar Mills Ltd.

Other Issues

3.14 Reserve Funds bearing interest

3.14.1 State Disaster Response Fund (SDRF)

Government of India (GoI) replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 01 April 2010. In terms of the Guidelines of the Fund, the Centre and Northeastern & Himalayan States are required to contribute to the Fund in the proportion of 90:10 and the contributions are to be transferred to the Public Account under Major Head-8121. Expenditure during the year is incurred by operating Major Head-2245.

As per Paragraph 7.1 of the Guidelines, the State Government would transfer Government of India's share along with their matching share, if not already transferred, to the Public Account Head within 15 days of its receipt. Any delay will require the State Government to release the amount, with interest, at Bank rate of RBI, for the number of days of delay.

Further, as per Paragraph 4 of the Guidelines, the State Government has to pay interest to the SDRF at the rate applicable to overdrafts under the Overdraft Regulation Guidelines of the RBI. The interest is to be credited on a half yearly basis. Further, as per Paragraph 23 of the Guidelines, the SDRF balances are to be invested in one or more of the following instruments *viz.*, Central Government dated Securities, Auctioned Treasury Bills and Interest earning deposits and certificate of deposits with Scheduled Commercial Banks.

In this regard, Audit observed the following:

- As on 01 April 2024, the Fund had a balance of ₹ 527.69 crore. During 2024-25, the State Government received ₹ 716 crore as Central Government's share. The State Government's share due during the year was ₹ 79.20 crore. The State Government transferred entire amount of ₹ 795.20 crore (GoI share: ₹ 716 crore *plus* State's share: ₹ 79.20 crore) to the Fund account under the Major Head 8121-122 SDRF. During the year, the State Government also received ₹ 29.02 crore from NDRF, and this amount was also transferred to the Fund account. Hence, there was no short transfer to the fund account during 2024-25.
- The State Government also transferred ₹ 340.40 crore of Central Share received during 2023-24 together with ₹ 38 crore of State Share to the Fund account (Major Head 8121-122) during 2024-25.
- During 2024-25, the calamity related expenditure of ₹ 617.80 crore incurred by the State Government was set off (MH: 2245-901) against the fund balance. At the end of 31 March 2025, a balance of ₹ 1,112.50 crore remained un-invested in the fund.

- Government of Assam had neither invested the balances in SDRF in any of the instruments specified in the Guidelines, nor had it paid the half-yearly interest on the balance lying in the Fund.
- During 2024-25, the Government of Assam did not pay interest of ₹ 94.90 crore on fund balance of ₹ 527.69 crore as required under Paragraph 4 of SDRF Guidelines. Further, an interest of ₹ 6.17 crore was payable to the Fund on account of delayed transfer of Central Share received, along with State Share to the Fund account. This led to understatement of Revenue Expenditure to that extent during 2024-25 and accumulated liabilities for the future.
- During the Public Accounts Committee (PAC) meeting (November 2019) on SFAR for the year ended 31 March 2018, the Principal Secretary, Finance Department acknowledged that SDRF funds were not being invested regularly and assured (January 2020) the PAC that the Government would take necessary action for investment of the funds as per the norms prescribed by GoI Guidelines.

The State Government did not adhere to key provisions of the SDRF Guidelines during 2024-25, including non-payment of mandated interest, and not investing the fund balance in approved instruments. These lapses resulted in an understatement of Revenue Expenditure and Revenue Deficit by ₹ 101.07 crore and led to accumulation of future liabilities. The non-compliance with the SDRF Guidelines compromised fund transparency and reduced the potential for interest earnings, which may affect the financial preparedness for disaster response.

3.14.2 State Disaster Mitigation Fund (SDMF)

Keeping in view of the provision of the Disaster Management Act, 2005 and the recommendations of Fifteenth Finance Commission, Government of India has framed Guidelines for administration of State Disaster Mitigation Fund (SDMF) at the State level.

As per Paragraph 7 of the Guidelines, SDMF will be constituted with the nomenclature of "State Disaster Mitigation Fund" in the Public Account under the Reserve Fund bearing interest in the Major Head: 8121-General and other Reserve Funds-130-State Disaster Mitigation Fund' in the accounts of the State Governments concerned after fulfilling all codal and other accounting formalities required. Paragraph 8.4 of the Guidelines states that in order to enable transfer of the total amount of contribution to the SDMF (both Central share and the State share of contribution), the State Governments would make suitable budget provision on the expenditure side of their budget under the Head "2245- Relief on Account of Natural Calamities-08-State Disaster Mitigation Fund-797-Transfers to Reserve Fund and Deposit Accounts".

As per Paragraph 12 of the Guidelines, the State Government shall invest the accretions to the SDMF together with the income earned on the investments of the SDMF in one or more of the instruments such as Central Government dated Securities, Auctioned Treasury Bills, and interest earning deposits and certificates of deposits with Scheduled Commercial Banks. The State Government shall pay interest into the SDMF at the rate

applicable to overdrafts under Overdraft Regulation Guidelines of the RBI for the amount not invested from SDMF. The interest will be credited on a half-yearly basis.

As on 01 April 2024, the Fund had a balance of ₹ 169.99 crore. 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 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 funds. At the end of 31 March 2025, total amount of ₹ 342.22 crore, lying in the Fund had not been invested by Government of Assam in the assigned instruments as required under the Guidelines.

During 2024-25, the Government of Assam did not pay interest of ₹ 22.00 crore on fund balance of ₹ 170.00 crore as required under Paragraph 12 of SDMF Guidelines. Further, an interest of ₹ 5.06 crore was payable to the Fund on account of delayed transfer of Central Share received, along with State Share to the Fund account. This led to understatement of Revenue Expenditure and Revenue Deficit by ₹ 27.06 crore during 2024-25 and accumulated liabilities for the future. These lapses indicate poor fund management, loss of potential interest income, and may have an impact on the fiscal commitment towards disaster mitigation efforts.

3.14.3 State Compensatory Afforestation Fund

The Compensatory Afforestation Fund Act, 2016, provides for establishment of the "State Compensatory Afforestation Fund" under Public Account of the State and crediting thereto the money received from the user agencies towards compensatory afforestation, additional compensatory afforestation, penal compensatory afforestation, net present value and all other amounts recovered from such agencies under the Forest (Conservation) Act, 1980.

According to Paragraph 2 of the Compensatory Afforestation Fund (Accounting Procedure) Rules, 2018, the money received from the user agencies shall be credited in the interest-bearing section of the Public Account of the State under Major Head "8336 Civil Deposit – 103 State Compensatory Afforestation Deposits". Out of this, 90 *per cent* shall be transferred to the Major Head "8121 General and Other Reserve Fund – 129 State Compensatory Afforestation Fund (SCAF)" and 10 *per cent* credited into the National Fund on yearly basis. The balance in the fund shall be non-lapsable and get interest as per the rate declared by the Central Government on year-to-year basis. The expenditure from the fund shall be incurred from the Major Head "2406 Forestry and Wildlife" with accounting adjustment as deduct recoveries under Minor Head "904 Deduct Amount met from State Compensatory Afforestation Fund (SCAF)". This ensures that the expenditure is adjusted from the Fund and the balance continues to remain in the interest bearing, non-lapsable fund in Public Account. Further, as per Paragraph 26 of the Compensatory Afforestation Fund Act, the SCAF balances are to

be invested in the securities of the Central Government and in scheduled commercial banks.

During 2024-25, the Government of Assam received ₹ 191.21 crore from National Compensatory Afforestation Deposit out of ₹ 212.46 crore deposited by user agencies into the National Compensatory Afforestation Deposits. In addition, the State Government credited an amount of ₹ 89.34 crore to the fund account as interest on unspent balances of the previous years.

An expenditure of ₹ 85 crore was booked under SCAF during the year under the head of account “2406-04-103-2535-Compensatory Afforestation Fund Management and Planning Authority (CAMP A)”. However, no expenditure has been set off (Major Head: 2406-904) against the fund balance since inception of the fund. Further, the closing balance of ₹ 1,033.34 crore under MH 8121-129 was not invested by the State Government as on 31 March 2025.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, stated that the matter would be examined in detail and appropriate steps would be taken to align fund management with the applicable guidelines.

3.15 Reserve Fund not bearing interest

3.15.1 Central Road and Infrastructure Fund (CRIF)

Government of India provides annual grants under Central Road and Infrastructure Fund (CRIF) (erstwhile CRF) to the State Government to incur expenditure on specific road projects. The fund is constituted out of the proceeds of (i) a duty of excise and customs on motor spirit (commonly known as petrol) and high-speed diesel oil (ii) Road and Infrastructure Cess and (iii) Grants and Loans by the Central Government.

In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601-06-104-Grants from Central Road and Infrastructure Fund”. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road and Infrastructure Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRIF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2024-25, the State Government received grants of ₹ 222.59 crore towards CRIF. While the receipt of fund was accounted for correctly in Revenue Receipts Major Head 1601-08-108 Grants from Central Road Infrastructure Fund, the accounting procedure for recording expenditure under CRIF as detailed above was not followed. No budget provision was made under the Major Head - ‘3054-80-797 -

transfer to Deposit Accounts’ for transfer of funds to the Major Head - ‘8449-Other Deposits-103 subvention from Central Road and Infrastructure Fund’ in Public Account. However, ₹ 237.28 crore was booked under CRIF during the year under the head of account 5054-03-337-1857 – Construction Expenditure Met from Central Road Fund (Block Grant) in Grant No. 64 without routing it through the Fund in Public Account.

During the Exit Conference held on 19 December 2025, the Commissioner and Secretary to the Government of Assam, Finance Department, took note of the audit observations and stated that the prescribed accounting procedure would be reviewed in consultation with the Office of the Accountant General (A&E), Assam.

3.15.2 Consolidated Sinking Fund

The State Government had set up the Sinking Fund in line with the recommendations of the Twelfth Finance Commission (12th FC) for amortisation of market borrowings as well as other loans and debt obligations. Under the scheme Guidelines, State Government may contribute to the Fund at least 0.5 *per cent* of the outstanding liabilities (Internal debt *plus* Public Account) at the end of the previous financial year. Accordingly, the desired contribution of the State Government was ₹ 661.66 crore, which was 0.5 *per cent* of the outstanding liabilities as of 31 March 2024 (₹ 1,32,331.28 crore).

Against this, the total receipt in the Fund was ₹ 3,513.06 crore (Government contribution: ₹ 3,000 crore; accrued interest earned on investment: ₹ 483.72 crore; and interest earned on disinvestment: ₹ 29.34 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 accumulation of the Fund was ₹ 7,523.13 crore as on 31 March 2025 of which ₹ 7,515.89 crore was invested by the Reserve Bank of India.

The contribution exceeding the minimum requirement reflects positively on the State’s commitment to long-term debt sustainability. The timely use of the Fund for loan redemption reduces the pressure on fiscal resources and helps in smoothing out the debt repayment profile. However, the practice of disinvestment for immediate debt servicing needs to be closely monitored to ensure that it does not dilute the long-term objective of creating a robust corpus for future debt amortisation.

3.15.3 Guarantee Redemption Fund

State Government constituted (September 2009) a ‘*Guarantee Redemption Fund*’ for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Public Sector Undertakings or other Bodies and invoked by the beneficiaries. The Government of Assam vide Gazette Notification dated 30 January 2024, issued a Revised “Scheme for Constitution and Administration of Guarantee Redemption Fund for Government of Assam”.

The notification stipulates that the 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. 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. The balance in the Fund shall be increased with periodic contributions made annually or at shorter intervals.

As on 31 March 2025, the total amount lying in the Fund was ₹ 91.87 crore (including the accrued interest of ₹ 6.43 crore for 2024-25) which was 3.42 *per cent* of the total outstanding guarantee of ₹ 2,690.09 crore, and the entire amount was invested by the Reserve Bank of India.

3.16 Follow up action on State Finances Audit Report

3.16.1 Suo-moto Action Taken Notes

In the Audit Reports on the Finances of Government of Assam, the Comptroller and Auditor General of India has been flagging issues of concern relating to various aspects of financial and budgetary management, areas of non-compliance with the prescribed procedures, rules and regulations, *etc.* by the State Government Departments/authorities. These Reports can achieve the desired results only when they evoke positive and adequate response from the Government/ administration itself. To ensure accountability of the executive with regard to the issues contained in the Audit Reports, the Public Accounts Committee (PAC) of Assam Legislative Assembly issued instructions (September 1994) for submission of *suo-motu* Action Taken Notes (ATNs) by the administrative departments concerned within three months of presentation of the Audit Reports to the State Legislature. However, this is not being complied with by most Departments.

3.16.2 Discussion of SFAR and Appropriation Accounts by the PAC

The PAC discussed the audit observations that featured in the State Finances Audit Report for the year ended 31 March 2018 with the Principal Secretary of the Finance Department on 19 November 2019 and obtained a written response from him in this regard. The Report of the PAC thereon is awaited (October 2025).

Further, the PAC discussed on two separate occasions (February 2020 and February 2021) the issue of excess expenditure reported in Appropriation Accounts of different years and issued 13 recommendations *vide* its 161st and 169th Reports placed before the State Legislature on 24 March 2020 and 11 February 2021 respectively, asking the departments to furnish Action Taken Report (ATR) in three cases. But only two Action Taken Reports have been submitted as of October 2025.

3.17 Conclusion

- The State Government short contributed ₹ 508.88 crore to National Pension System since inception of the Scheme creating an avoidable future liability to the Government. As on 01 April 2024, an amount of ₹ 318.65 crore remained in the Public Account on which interest of ₹ 17.05 crore was payable in 2024-25. Delay in transferring deducted contributions as well as short contribution of the State Government undermines the financial security of government employees, as their retirement savings are neither fully matched nor timely invested, potentially impacting the returns they receive.
- Utilisation Certificates in respect of grants aggregating to ₹ 20,736.09 crore (6,545 UCs) due up to 31 March 2025 had not been submitted. In absence of UCs, it could not be ascertained whether the recipients had utilised the grants for the purposes for which those were given, and the assets had been created.
- As of 31 March 2025, 39 State Departments had not submitted DCC bills for ₹ 753.61 crore against 1,222 AC Bills. Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs and Controlling Officers for ensuring submission of DCC bills.
- During the year 2024-25, ₹ 15,195.07 crore under 70 Major Heads of account, constituting 12.03 *per cent* of the total Revenue and Capital expenditure (₹ 1,26,312.16 crore) was classified under the Minor Head-800 – Other Expenditure in the accounts. Of these, ₹ 1,050.73 crore under nine Heads of account (expenditure more than ₹ 20 crore) were classified under Minor Head-800-Other Expenditure despite availability of appropriate Minor Heads. Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.
- During the year, receipt amounting to ₹ 90,596 crore (65.52 *per cent* of total receipt of ₹ 1,38,280 crore) and disbursement amounting to of ₹ 93,034 crore (64.91 *per cent* of the total expenditure of ₹ 1,43,330 crore) were reconciled. Failure to exercise/ adhere to the codal provisions and executive instructions in this regard may entail the risk of misclassification and incorrect booking of both receipts and expenditure in the accounts.
- As on 31 March 2025, there were 494 annual accounts of 75 Autonomous Councils/ Development Councils/ Government Bodies/ Authorities and 240 annual accounts of 44 State Public Sector Undertaking (due up to 2024-25) pending for submission to the CAG for audit. Delayed rendering of accounts by the account rendering units/ authorities distorted the accurate depiction of monthly transactions of the State and impacted effective budgetary management and diluted accountability of these Bodies.

- As on 01 April 2024, the State had a balance of ₹ 527.69 crore lying in the State Disaster Response Fund and ₹ 170 crore lying in the State Disaster Mitigation Fund. Government of Assam had neither invested the balances in any instruments specified in the Guidelines, nor had it paid the half-yearly interest on the balance lying in the Funds in violation of SDRF/ SD MF Guidelines. The unpaid interest of ₹ 101.01 crore on account of SDRF and ₹ 27.06 on account of SD MF by GoA led to understatement of Revenue Deficit to that extent (during 2024-25) and accumulated liabilities for future.

3.18 Good Practices

1. The Commissioner and Secretary, Finance Department, convened a series of meetings regarding clearance of outstanding UCs and pending DCC bills on 13-14 October 2025. All Departments were instructed to submit 50 *per cent* of pending UCs by 30 November 2025, with a target of 100 *per cent* clearance by the end of December 2025. Further, the Finance Department directed all Departments to submit their respective pending DCC bills to the Office of the AG (A&E), Assam.
2. The Finance Department took up the issue of pending accounts of various Autonomous Bodies/ District Councils and SPSEs in a series of meeting convened on 20 September 2025 with various Departments. Further, eight out of a total of 16 non-working State PSUs have been struck off from the Register of the Companies pursuant to sub-section (5) of Section 248 of the Companies Act, 2013.
3. The total number of pending DCC bills against AC bills drawn showed a slight reduction from 1,316 pending DCC bills up to 31 March 2024 to 1,222 pending DCC bills up to 31 March 2025.

3.19 Recommendations

- i. State Government may institute a monitoring mechanism to ensure that the Departments comply with the prescribed rules and procedures with regard to submission of UCs, DCC bills and accounts for audit.*
- ii. State Government should review the classification of schemes being made under the omnibus Minor Head 800 in the light of their depiction in the LMMHA and after consultation with the Accountant General (A&E), classify them appropriately as per existing LMMHA, or seek addition of new Minor Heads, to bring transparency in Accounts.*
- iii. Internal control mechanism needs to be strengthened, and the Government needs to ensure that the Controlling Officers reconcile their figures of receipts and expenditure with those of the Accountant General (A&E) at prescribed intervals, to provide transparency and accuracy in accounting of Government transactions.*
- iv. The State Government may draw up a concrete plan to clear arrears in Accounts of persistently delaying/ defaulting Autonomous District Councils (ADCs) and other Government bodies. Disbursal of financial assistance to ADCs/*

Autonomous Bodies of the State may be linked to improvement in finalisation of their Accounts.

- v. *The State Government may invest the balances lying in the State Disaster Response Fund and State Disaster Mitigation Fund as per their respective Guidelines.*



(KUMAR ABHAY)
Accountant General (Audit), Assam

Guwahati
The 24 February 2026

Countersigned



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

New Delhi
The 03 March 2026

Appendices

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

(₹ in crore)

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

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

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

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

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

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

Source: Finance Accounts

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

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

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

\$Pre-Audit figures

*Post-Audit figures

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

(₹ in crore)

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

⁴⁰ Pre Audit figure.

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

⁴¹ Pre Audit figure.

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

Source: Finance Accounts

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

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

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

Source: Finance Accounts

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

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

APPENDIX-1.4
(Refer paragraph 1.2.4.2 B)
Status of SPSEs as per Finance Accounts and Audit Report on SPSEs

(₹ in crore)

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

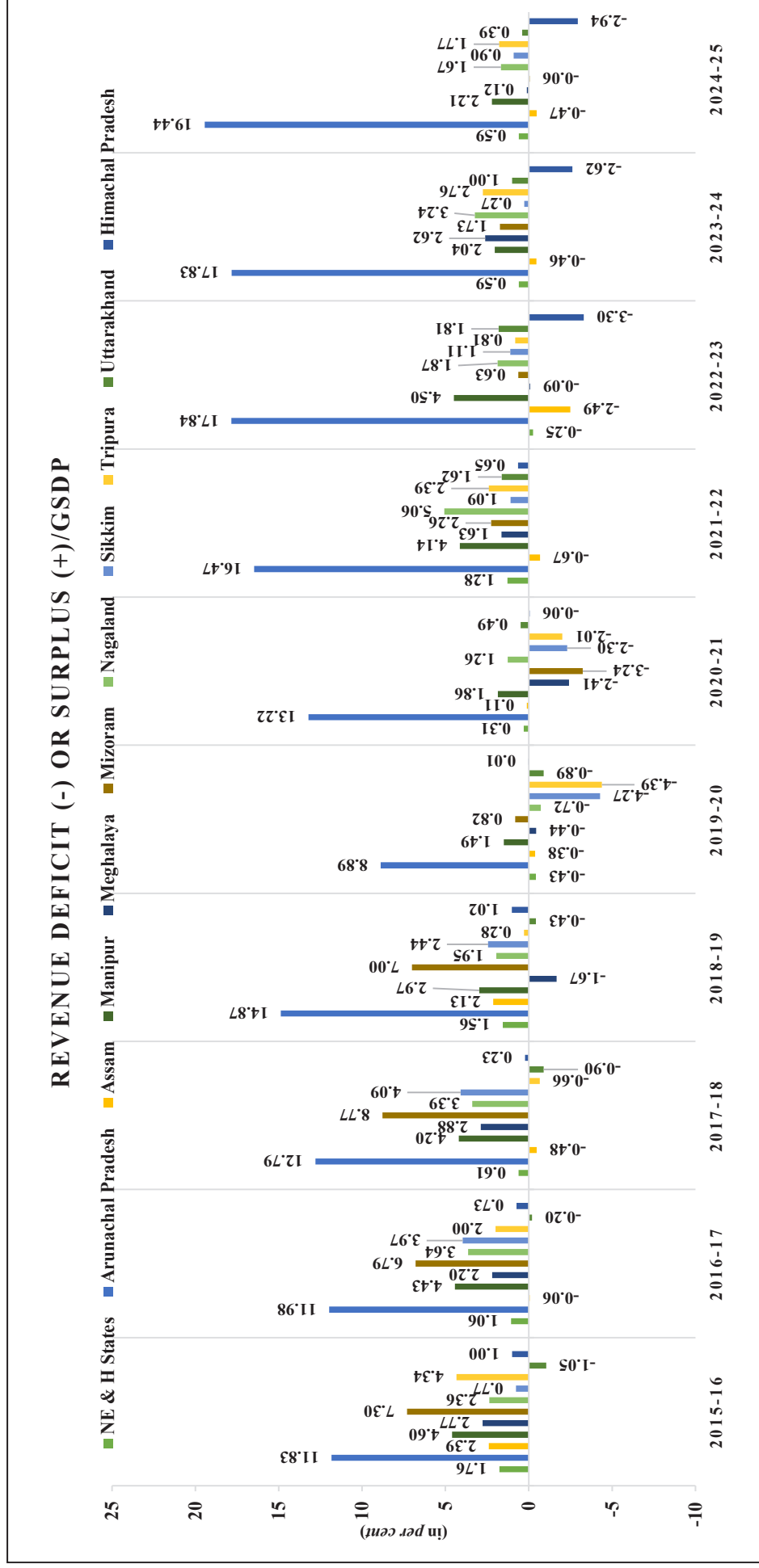
As per Finance Accounts				As per Audit Report on SPSEs					
Sl. No.	Type of concern	Name of SPSE	Working/ Non-working	Equity Investment	Sl. No.	Type of concern	Name of SPSE	Working/ Non-working	Equity Investment
10	Government Companies	Assam Agro Industries Development Corporation Limited	Working	22.08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

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

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

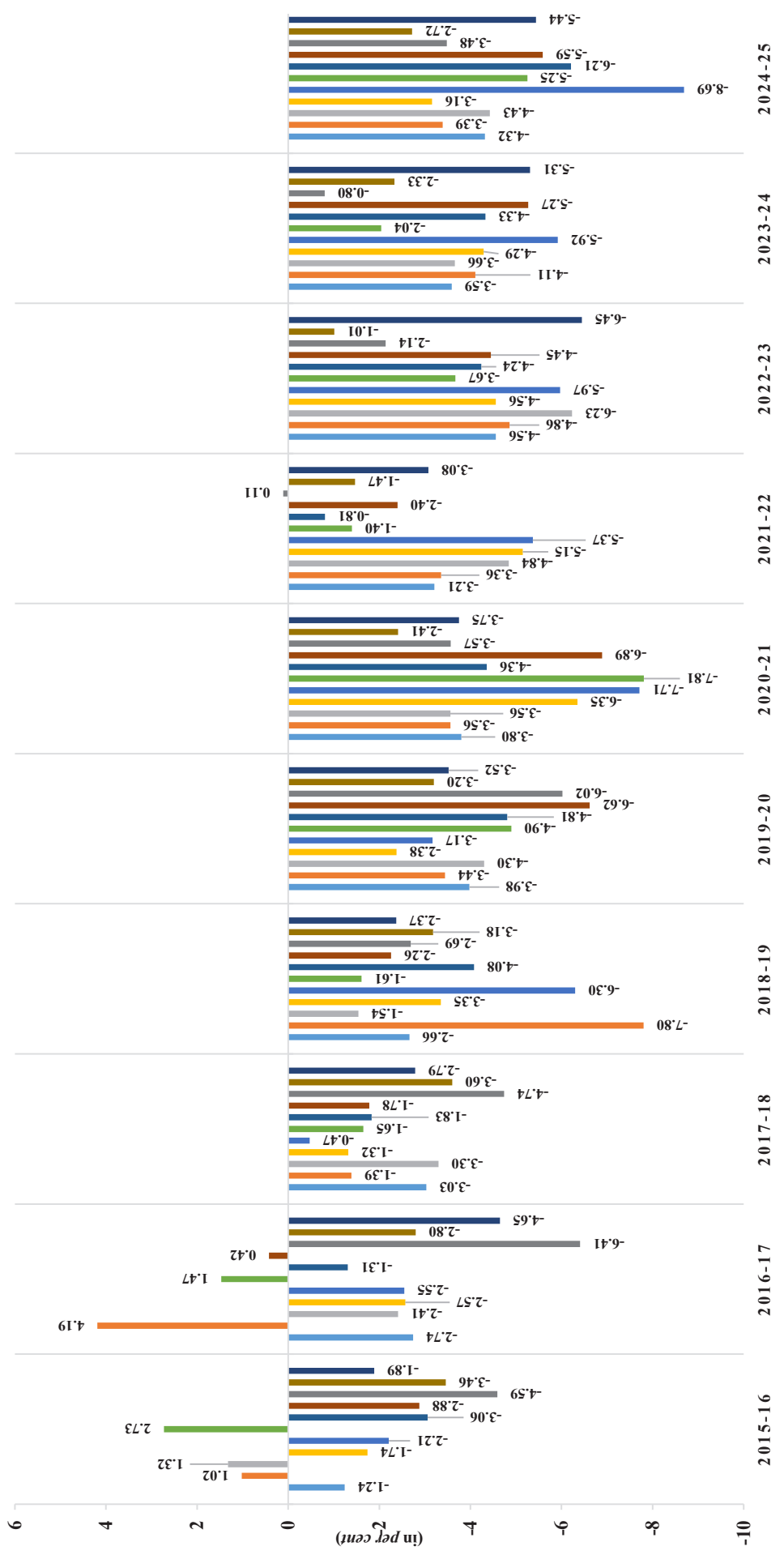
Source: Finance Accounts and Audit Report on SPSEs

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



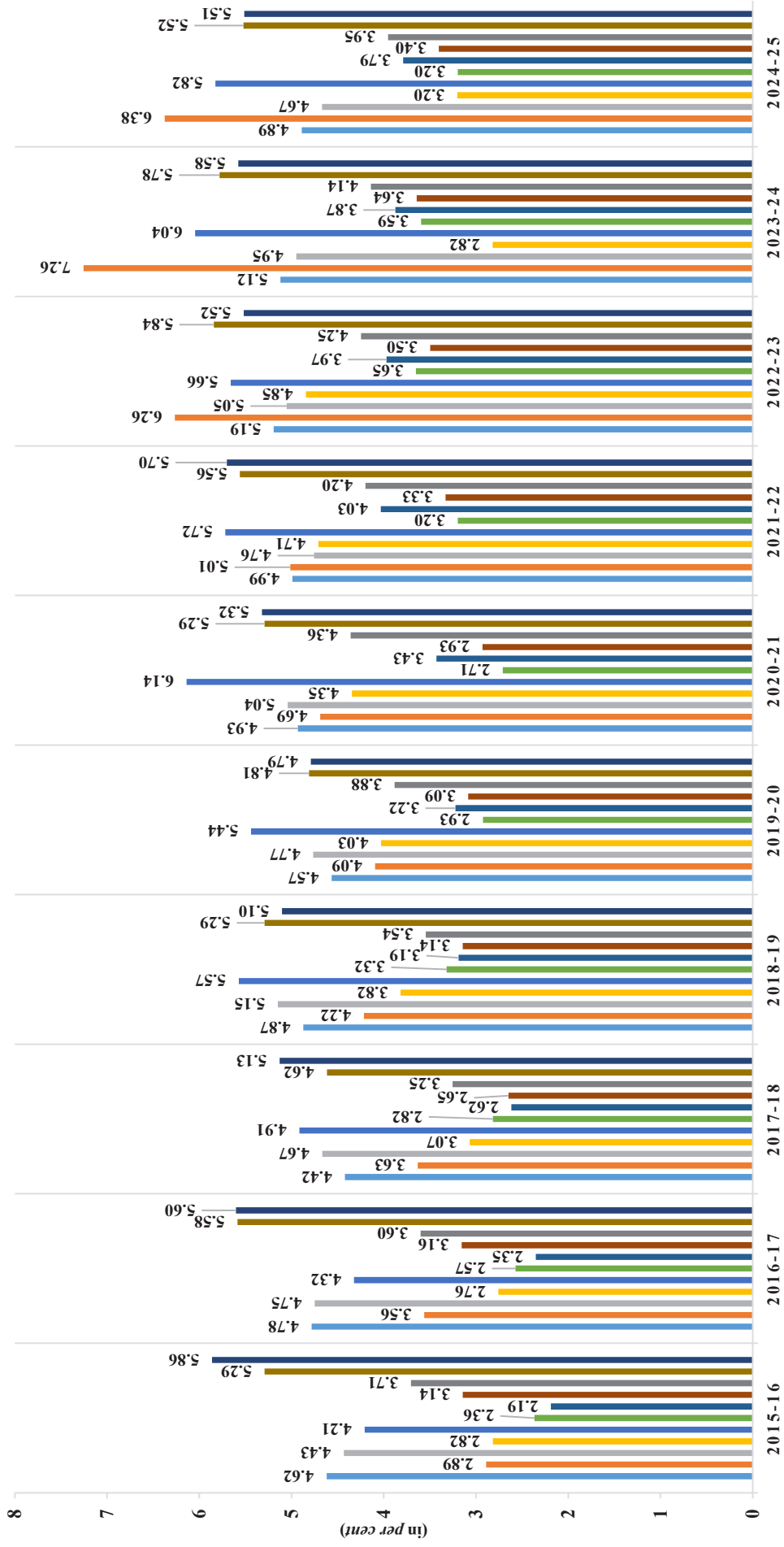
FISCAL DEFICIT (-) OR SURPLUS (+)/GSDP

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

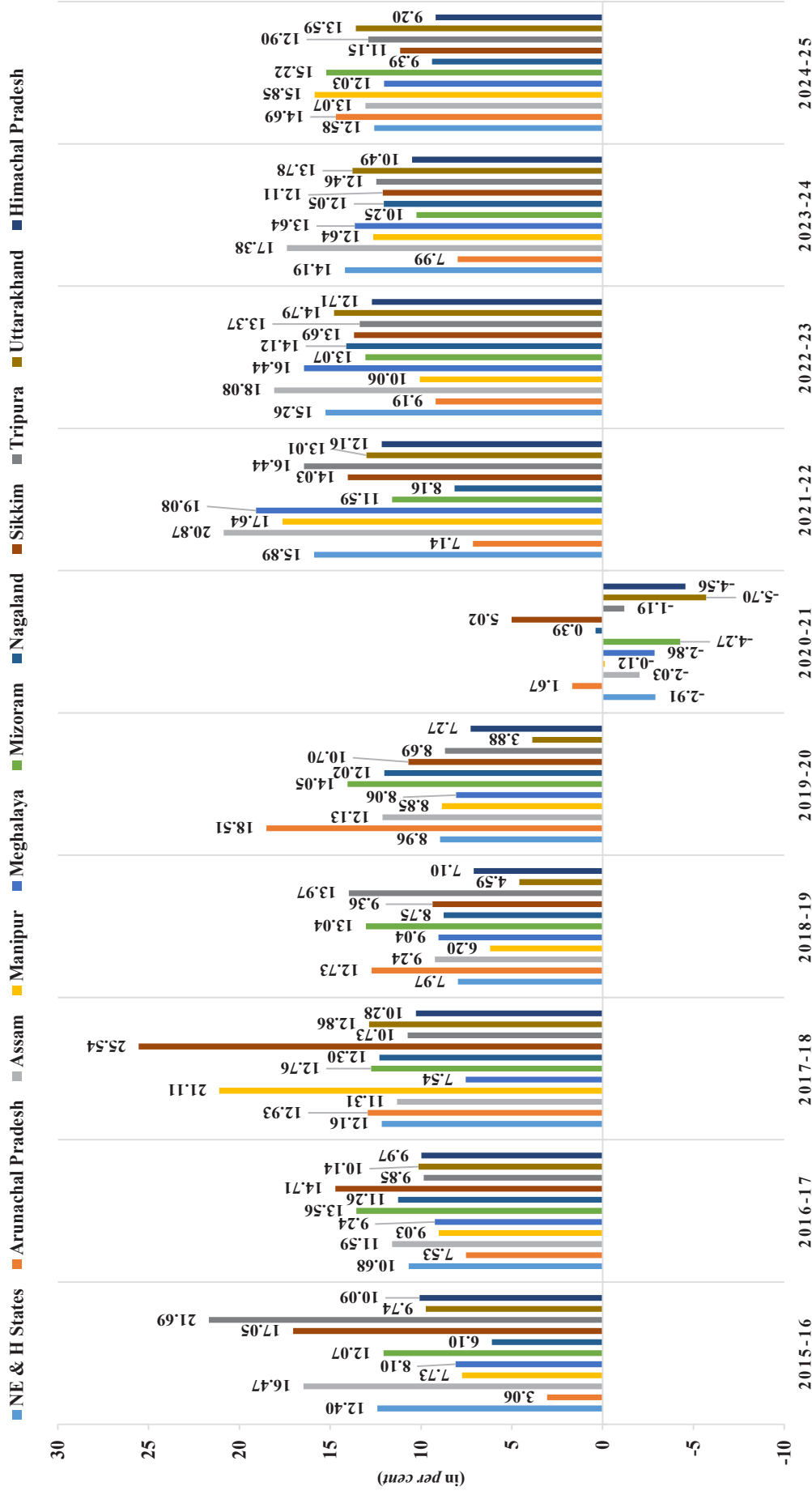


OWN TAX REVENUE/GSDP

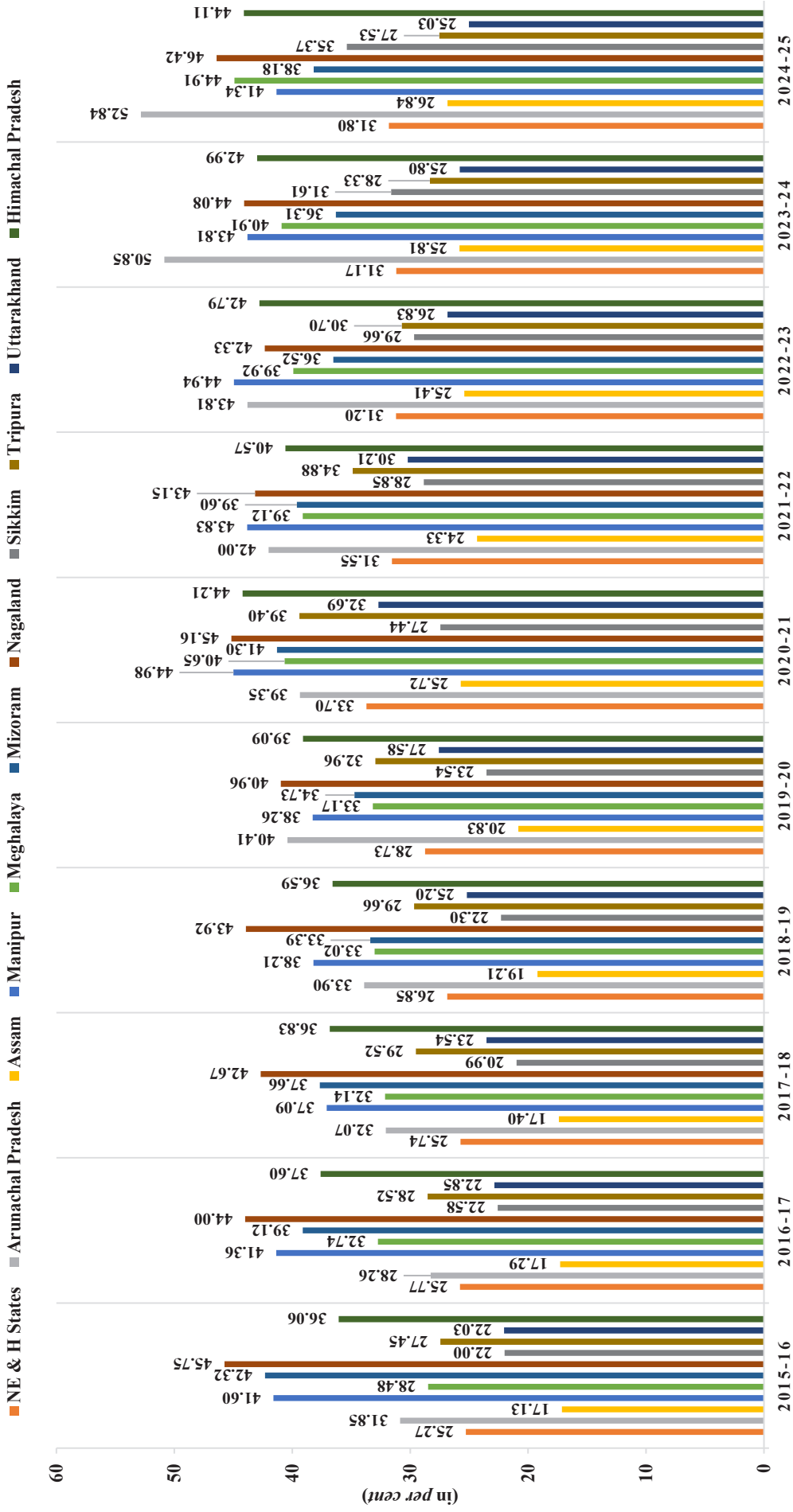
■ NE & H States ■ Arunachal Pradesh ■ Assam ■ Manipur ■ Mizoram ■ Meghalaya ■ Sikkim ■ Nagaland ■ Tripura ■ Uttarakhand ■ Himachal Pradesh



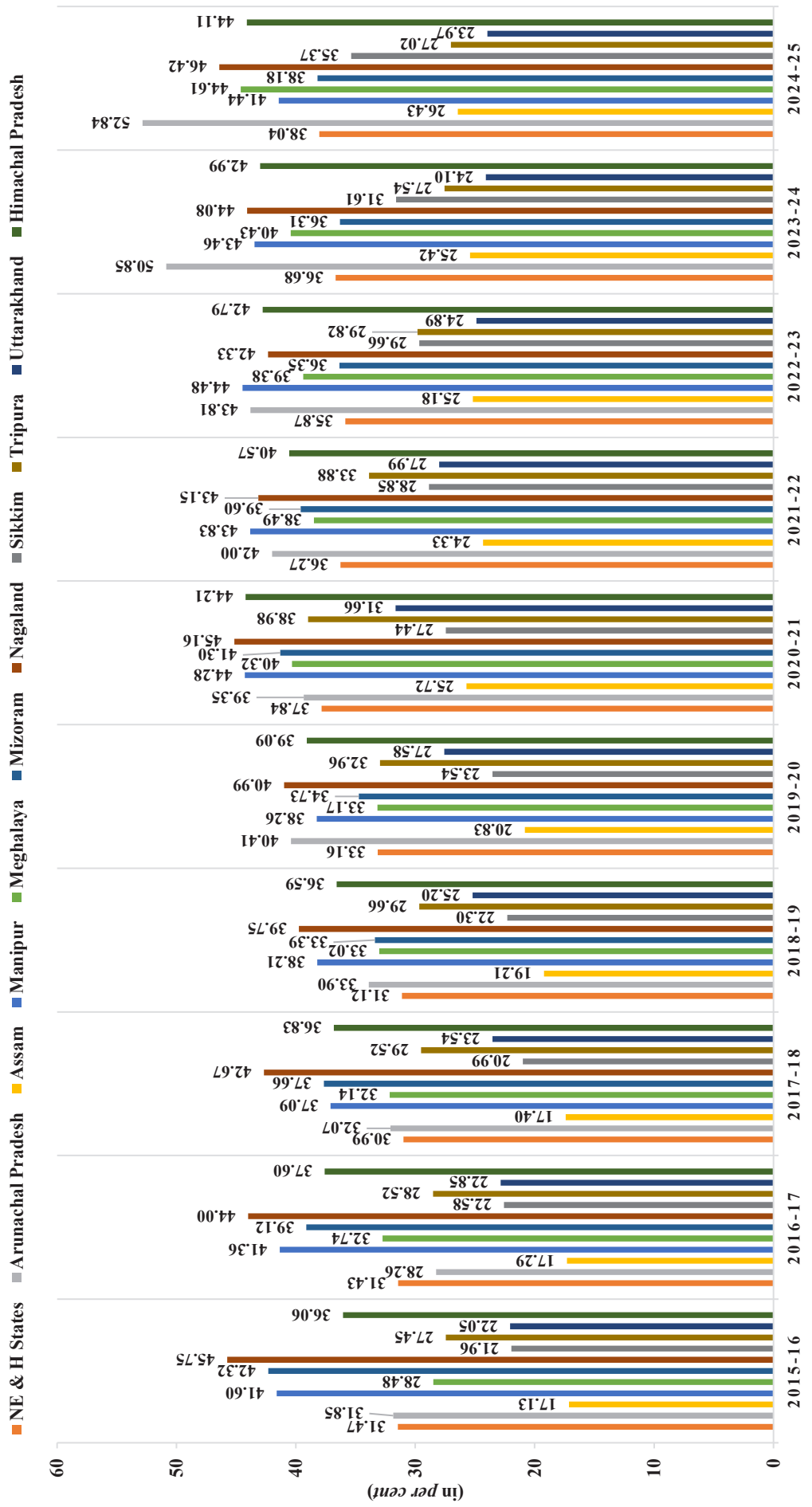
GSDP GROWTH RATE



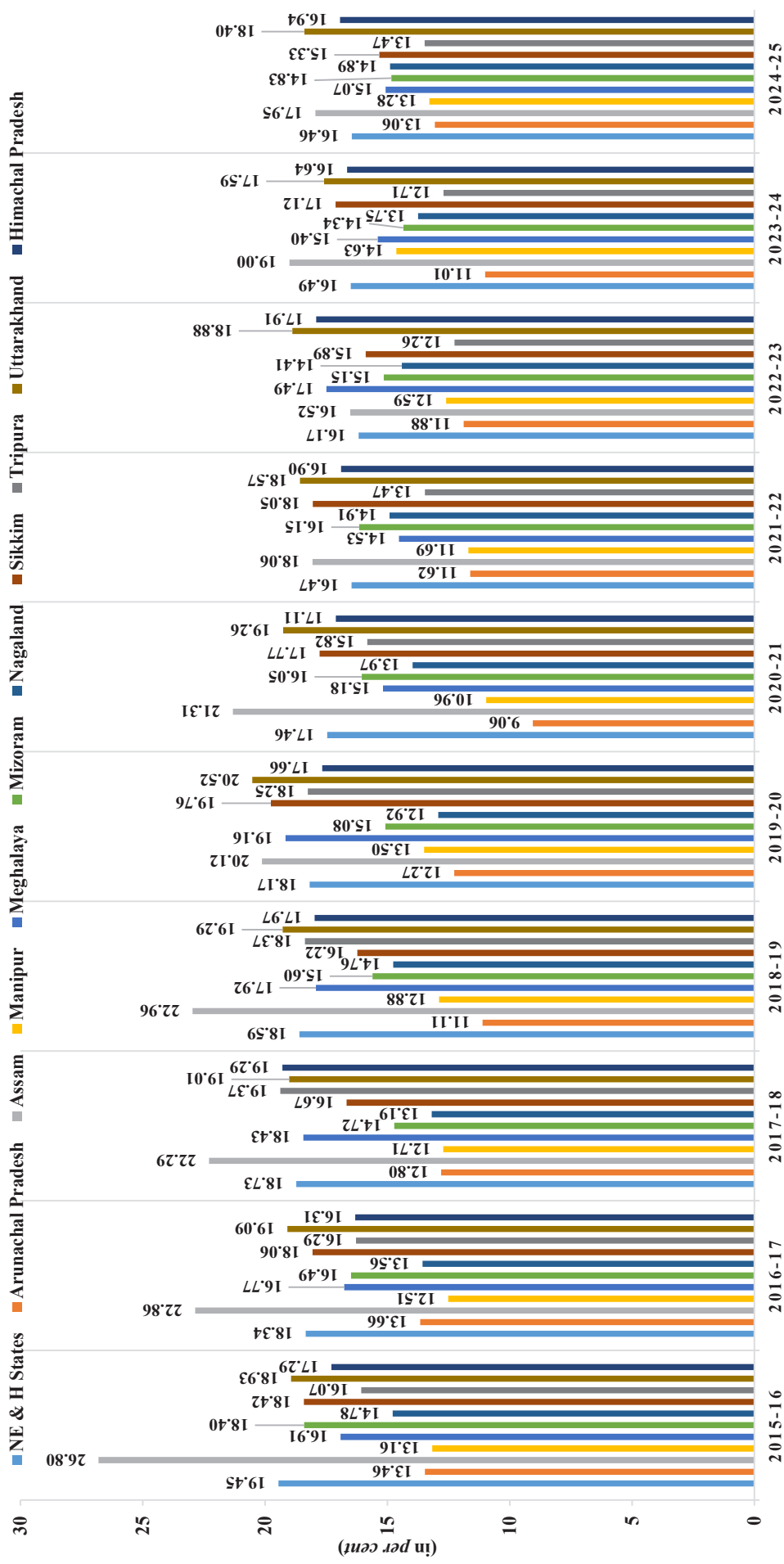
DEBT/GSDP



DEBT/GSDP (Excluding OBB)

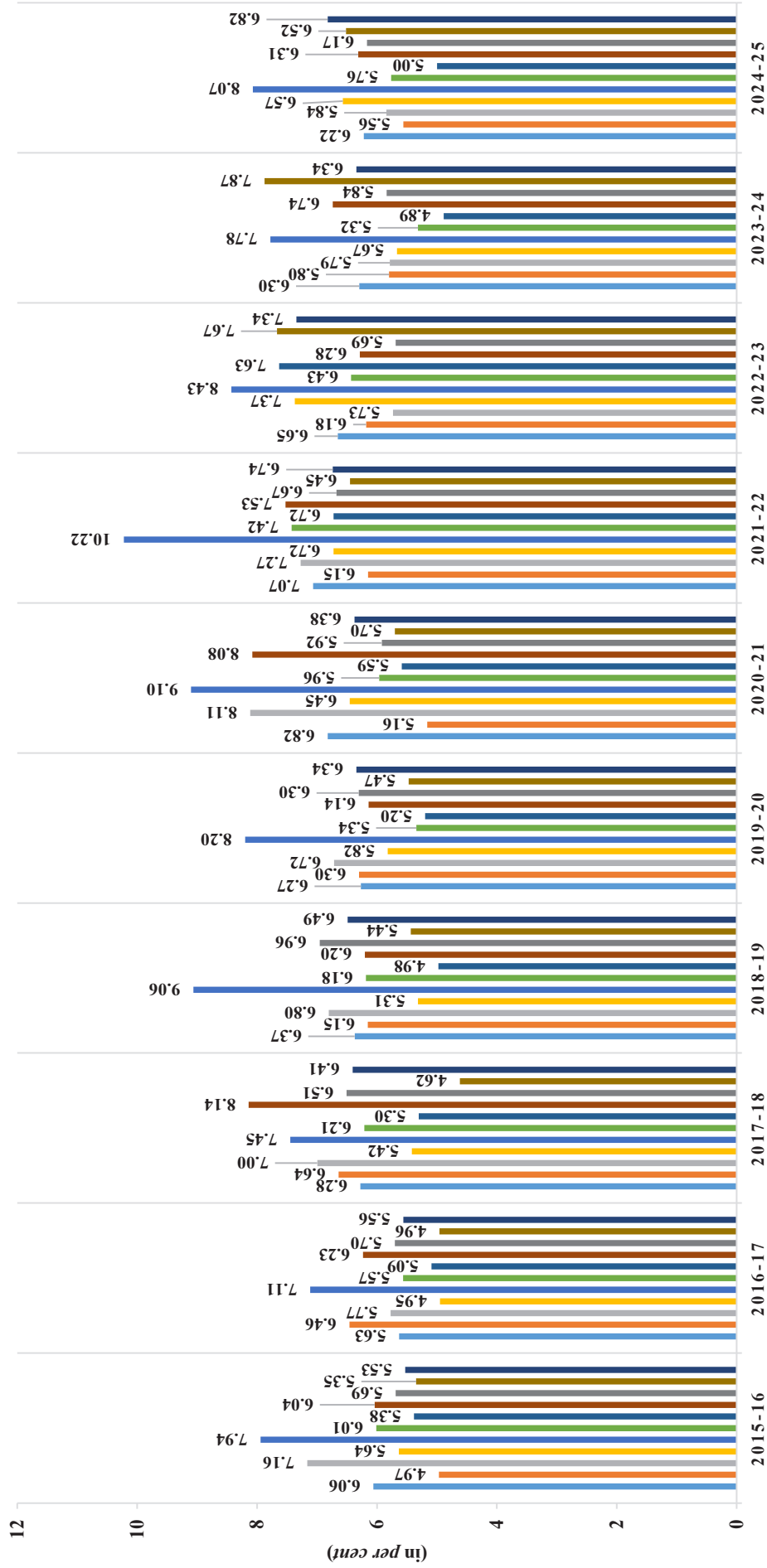


EXPENDITURE ON EDUCATION, SPORTS, ART & CULTURE/TOTAL EXPENDITURE



EXPENDITURE ON HEALTH & FAMILY WELFARE/TOTAL EXPENDITURE

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



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

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

(₹ in crore)

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

Source: Appropriation Accounts

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

(₹ in crore)

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

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

Source: Appropriation Accounts for FY 2024-25

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

(₹ in crore)

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

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

Source: Appropriation Accounts for FY 2024-25

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

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

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

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

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

Source: Appropriation Accounts for FY 2024-25

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

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

(₹ in crore)

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

Source: Appropriation Accounts for FY 2024-25

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

(₹ in crore)

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

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

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

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

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

Appendices

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

Source: Appropriation Accounts for FY 2024-25

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

(₹ in crore)

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

Appendices

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

Source: Appropriation Accounts for FY 2024-25

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

(₹ in crore)

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

Source: Appropriation Accounts for FY 2024-25

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

(₹ in crore)

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

Source: Finance Account of FY 2024-25

APPENDIX – 2.10 (PART B)
(Refer paragraph 2.5.6)
Vouchers involving expenditure of revenue nature being booked as capital expenditure for FY 2024-25

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

Source: Sample Audit of Vouchers

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

(₹ in crore)

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

APPENDIX-2.12

(Refer paragraph 2.5.8)

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

(₹ in crore)

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

Source: VLC Data

APPENDIX – 2.13
(Refer paragraph 2.5.8)
Quarter wise expenditure for Grants where more than 50 per cent of expenditure incurred in the last Quarter during 2024-25

Sl. No.	Grant No. and Name	Allocation during 2024-25	Expenditure				Total Expenditure during 2024-25	Percentage Expenditure in 4 th qtr.	Percentage Expenditure in March 2025
			1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.			
1	02 Council of Ministers	14.25	1.25	1.54	1.54	4.79	9.12	52.52	26.64
2	04 Elections	465.06	18.45	8.26	37.33	101.61	165.65	61.34	47.42
3	07 Stamps and Registration	56.82	4.56	5.17	5.32	24.68	39.73	62.12	52.45
4	11 General Administration (Secretariat and Attached Offices)	1,352.22	74.29	101.43	131.38	705.56	1,012.66	69.67	37.82
5	15 Jails	164.08	15.92	17.23	24.66	62.91	120.72	52.11	29.84
6	19 Vigilance Commission & Others and Social Security & Welfare (Freedom Fighter)	344.39	11.09	23.42	32.19	161.51	228.21	70.77	30.20
7	32 Housing & Urban Affairs (Housing Schemes)	11.64	0.00	1.66	0.00	6.67	8.33	80.07	19.93
8	38 Tribal Affairs (Plain)	965.19	7.18	7.61	189.21	616.13	820.13	75.13	23.76
9	40 Social Justice & Empowerment	527.07	14.52	3.60	89.63	325.58	433.33	75.13	69.39
10	44 North Eastern Council Scheme	12.63	0.00	0.00	0.30	0.49	0.79	62.03	62.03
11	50 Other Special Area Programmes (Border Protection & Development)	52.18	0.35	0.35	4.52	10.11	15.33	65.95	25.31

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

Source: VLC Data

APPENDIX – 2.14 (I)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

I. PMAY-R

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

* Up to September 2025

APPENDIX – 2.14 (II a)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

II. a. Anganwadi Services

(₹ in crore)

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

APPENDIX – 2.14 (II b)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

II. b. Poshan Abhiyan

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

* Up to September 2025

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

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

APPENDIX – 2.14 (II c)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

II. c. Scheme for Adolescent Girls

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

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

APPENDIX – 2.14 (II d)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

II. d. National Crèche Scheme

(₹ in crore)

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

*Up to September 2025.

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

Closing Balance is excluding Interest accrued.

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

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

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

APPENDIX – 2.14 (III)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

III. Integrated Development of Wildlife Habitat

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

* Up to September 2025

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

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

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

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

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

APPENDIX – 2.14 (IV)

(Refer paragraph 2.6.2)

Details of SNA account of selected Centrally Sponsored Schemes

IV. Samagra Shiksha Axom

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

(₹ in crore)

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

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

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

APPENDIX – 2.14 (V)

(Refer paragraph 2.6.2)

**Details of SNA account of selected Centrally Sponsored Schemes
V. Flexible Pool for RCH & Health System Strengthening, National Health Program and National Urban Health Mission**

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

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

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

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

(₹ in crore)

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

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

Sl. No.	Scheme Name and Head of Account	Proposal Number	Approval Date	Original Budget	Supplementary Budget	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)	Advance from Contingency Fund
1	G: 39 2235-02-102-{0177} Implementation of Integrated Child Development Service Schemes (ICDS)	CF-swd-0020 CF-swd-0025	16-12-2024 08-01-2025	1,599.32	694.40	30.99	2,324.72	1,709.97	-614.75	694.40
2	G: 64 5054-03-337-{0337} General Road Works	CF-PWR-0004 CF-PWR-0007 CF-PWR-0008	06-02-2025 07-02-2025 07-02-2025	2,733.74	1,453.00	-47.00	4,139.74	3,789.46	-350.28	600.00
3	G: 23 2071-01-115 Leave Encashment Benefits	CF-64-0002	13-02-2025	1,051.60	356.59	-	1,408.19	1,390.51	-17.67	356.59
4	G: 57 2216-03-796-{5689} Pradhan Mantri Awas Yojana (Gramin) PMAY-G	CF-PRD-0012	27-01-2025	866.67	308.80	761.10	1,936.56	1,936.56	-	308.80
5	G: 41 2245-05-101-{0122} State Disaster Response Fund	CF-05-0003	08-10-2024	894.60	308.02	-	1,202.62	1,202.62	-	308.02
6	G: 25 4210-03-105-{1640} Assam Infrastructure Financing Authority	CF-50-0003	26-12-2024	-	328.00	-	328.00	327.99	-0.01	300.00
7	G: 63 4711-01-103-{2855} State Specific Scheme	CF-FC-0001 CF-FC-0003	13-01-2025 13-02-2025	205.57	300.00	33.00	538.57	393.55	-145.02	300.00
8	G: 26 2202-03-103-{4556} Provincialised Teachers/ Employees Serving in Non-Government Colleges	CF-HE-0010	13-02-2025	1,893.14	251.50	10.74	2,155.38	1,851.68	-303.70	251.50
9	G: 39 2235-02-796-{0177} Implementation of Integrated Child Development Service Schemes (ICDS)	CF-SWD-0016 CF-swd-0025	07-10-2024 08-01-2025	138.76	192.29	11.11	342.16	325.46	-16.70	192.29
10	G: 41 2245-08-797-{5001} State Disaster Mitigation Fund	CF-05-0001	20-06-2024	-	180.20	-	180.20	180.20	-	180.20
11	G: 71 2202-01-112-{3844} Mid-Day-Meal Scheme for Cooking Cost	CF-EE-0005 CF-EE-0009	11-12-2024 14-02-2025	295.99	303.39	-	599.38	597.61	-1.77	154.57

Sl. No.	Scheme Name and Head of Account	Proposal Number	Approval Date	Original Budget	Supplementary Budget	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)	Advance from Contingency Fund
12	G: 39 4235-02-102-{6771} Construction/Upgradation (Anganwadi Services)	CF-SWD-0002	11-04-2024	5.56	153.05	-	158.60	105.74	-52.87	153.05
13	G: 63 4711-01-103-{1763} Assistance from NABARD	CF-FC-0002 CF-FC-0004	27-01-2025 13-02-2025	175.00	150.00	-	325.00	288.82	-36.18	150.00
14	G: 64 5054-04-101-{4651} Construction of Bridge over river Brahmaputra connecting Palashbari to Sualkuchi (New Development Bank)	CF-PWR-0006	07-02-2025	250.00	400.00	50.00	700.00	700.00	-	150.00
15	G: 62 4801-01-800-{5476} APSEIP Tranche 4 (ADB)	CF-pe-0011	05-02-2025	626.71	232.00	-	858.71	858.65	-0.06	132.00
16	G: 25 5054-04-337-{1640} Assam Infrastructure Financing Authority	CF-50-0003 CF-50-0005	26-12-2024 20-01-2025	-	170.00	-	170.00	110.03	-59.97	110.00
17	G: 62 4801-01-800-{6002} Enhancement of Intra State Transmission System of Assam (AIIB)	CF-pe-0008 CF-pe-0009	05-02-2025 05-02-2025	200.00	108.00	-	308.00	308.00	-	108.00
18	G: 73 4217-60-051-{4078} South Guwahati Central Water Supply Project & North Guwahati Water Supply Project (Japan International Collaboration Agency (JICA))	CF-72-0003 CF-72-0005	29-10-2024 01-12-2024	104.95	107.05	-	211.99	211.99	-	107.05
19	G: 11 3451-00-091-{1421} Sub-Divisional Development Schemes	CF-14-0003	10-01-2025	372.00	352.00	-	724.00	599.32	-124.68	100.00
20	G: 62 4801-01-800-{2642} Asian Infrastructure Development Bank	CF-pe-0006	27-01-2025	450.00	287.50	189.90	927.40	837.50	-89.90	100.00

Source: Contingency Fund Orders

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

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

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

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

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

Includes refunds by NSDL for erroneous reporting and re-submission

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

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

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

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

(₹ in crore)

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

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

*Part UC Clearance

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

(₹ in crore)

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

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

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

APPENDIX – 3.4
(Refer paragraph 3.12)

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

Sl. No.	Name of the Department	Name of the Body/Authority	Year (s) for which Accounts had not been Received	Total No. of Pending Annual Accounts
1	Agriculture	Assam Agricultural University	2023-24 to 2024-25	2
2		Assam Rural Infrastructure & Agricultural Service Society	2023-24 to 2024-25	2
3	Education (Elementary)	Assam Samagra Siksha Abhiyan	2024-25	1
4	Education (Higher)	Anundoram Borooah Institute of Language, Art & Culture, Guwahati	2024-25	1
5		Assam Institute of Management	2024-25	1
6		Assam Science & Technology University	2022-23 to 2024-25	3
7		Assam Women's University	2014-15 to 2024-25	11
8		Bodoland University, BTAD	2024-25	1
9		Cotton University	2020-21 to 2024-25	5
10		Dibrugarh University	2024-25	1
11		Gauhati University	2023-24 to 2024-25	2
12		Krishna Kanta Handique State Open University	2024-25	1
13		Kumar Bhaskar Varma Sanskrit & Ancient Studies University, Nalbari	2024-25	1
14		Mahapurush Srimanta Sankaradeva Viswavidyalaya	2024-25	1
15		Rashtriya Uchhatar Siksha Abhiyan	2022-23 to 2024-25	3
16	Sri Sri Aniruddhadeva Sports University	2023-24 to 2024-25	2	
17	Environment, Forest & Climate Change	Assam State Biodiversity Board	2021-22 to 2024-25	4
18		Compensatory Afforestation fund Management and Planning Authority	2024-25	1
19	Handloom & Textiles	Assam Khadi & Village Industries Board	2022-23 to 2024-25	3
20	Health & Family Welfare	Assam Arogya Nidhi Trust	2024-25	1
21		Assam State AIDS Control Society	2022-23 to 2024-25	3
22		National Health Mission	2022-23 to 2024-25	3
23		Srimanta Sankaradeva University of Health Sciences	2023-24 to 2024-25	2
24	Hill Areas	Karbi Anglong Autonomous Council	2024-25	1
25		North Cachar Hills Autonomous Council	2022-23 to 2024-25	3
26	Home & Political	Assam Human Rights Commission	2021-22 to 2024-25	4
27	Judicial	Judicial Academy	2023-24 to 2024-25	2
28	Labour & Welfare	Assam Building & Other Construction Workers' Welfare Board	2020-21 to 2024-25	5
29		Assam Tea Employees Provident Fund Organisation	2024-25	1
30	Legislative	Assam State Legal Services Authority	2024-25	1
31	Medical Education & Research	Assam Allied and Healthcare Council	2023-24 to 2024-25	2
32		Assam Health Infrastructure Development & Management Society	2024-25	1
33		Atal Amrit Abhijan Society (AAAS)	2024-25	1
34	Panchayat & Rural Development	DRDA, Baksa	2015-16 to 2024-25	10
35		DRDA, Chirang	2024-25	1
36		DRDA, Haflong	2016-17 to 2024-25	9
37		DRDA, KAAC, Diphu	2016-17 to 2024-25	9
38		DRDA, Kokrajhar	2022-23 to 2024-25	3
39		DRDA, Udalguri	2021-22 to 2024-25	4

Sl. No.	Name of the Department	Name of the Body/Authority	Year (s) for which Accounts had not been Received	Total No. of Pending Annual Accounts
40	Public Works	Assam State Road Board	2021-22 to 2024-25	4
41	Skill, Employment & Entrepreneurship	Assam Skill Development Mission	2021-22 to 2024-25	4
42	Sports & Youth Welfare	Sports Authority of Assam	2023-24 to 2024-25	2
43	Transformation and Development	Omeo Kumar Das Institute of Social Change & Development	2024-25	1
44	Welfare of Bodoland	Bodoland Territorial Council	2022-23 to 2024-25	3
45	Welfare of Minorities Development	Assam Minority Development Board	2023-24 to 2024-25	2
46	Tribal Affairs (Plain)	Adivasi Development Council*	2010-11 to 2023-24	14
47		Amri-Karbi Development Council*	2010-11 to 2023-24	14
48		Assam Tribal Development Authority	2022-23 to 2024-25	3
49		Barak Valley Hill Tribes Development Council*	2010-11 to 2023-24	14
50		Bishnupriya Manipuri Development Council*	2010-11 to 2023-24	14
51		Chutia Development Council*	2010-11 to 2023-24	14
52		Deori Autonomous Council*	2009-10 to 2023-24	15
53		Gorkha Development Council*	2010-11 to 2023-24	14
54		Koch Rajbongashi Development Council*	2010-11 to 2023-24	14
55		Maimal Development Council*	2010-11 to 2023-24	14
56		Manipuri Development Council*	2010-11 to 2023-24	14
57		Mech Kachari Development Council*	2010-11 to 2023-24	14
58		Missing Autonomous Council*	2009-10 to 2023-24	15
59		Moran Development Council**	2010-11 to 2020-21	11
60		Moria Development Council*	2010-11 to 2023-24	14
61		Matak Development Council**	2010-11 to 2020-21	11
62		Nath Yogi Development Council*	2010-11 to 2023-24	14
63		Rabha Hasong Autonomous Council*	2009-10 to 2023-24	15
64		Sadharanjati Development Council*	2010-11 to 2023-24	14
65		Sarania Kachari Development Council*	2010-11 to 2023-24	14
66		Singpho (Man Tai) Development Council*	2010-11 to 2023-24	14
67	Sonowal Kachari Autonomous Council*	2009-10 to 2023-24	15	
68	Tai Ahom Development Council*	2010-11 to 2023-24	14	
69	Thengal Kachari Autonomous Council*	2009-10 to 2023-24	15	
70	T.G & Ex-Tea Garden Development Council*	2010-11 to 2023-24	14	
71	Tiwa Autonomous Council*	2009-10 to 2023-24	15	
72	Women and Child Development	Assam State Commission for Protection of Childs' Rights	2022-23 to 2024-25	3
73		Assam State Social Welfare Board	2021-22 to 2024-25	4
74		POSHAN Abhiyan	2020-21 to 2024-25	5
75		State Child Protection Society	2024-25	1
Total				494

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

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

APPENDIX – 3.5
(Refer paragraph 3.13)

Details of pendency in finalisation of Accounts by Departmental Commercial Undertakings/ Corporations/ Companies

Sl. No .	Name of the Department	Name of the Body/Authority	Year (s) for which Accounts had not been Received	Total No. of Pending Annual Accounts
1	Agriculture	Assam Agro-Industries Development Corporation Ltd.	2010-11 to 2024-25	15
2		Assam Seeds Corporation Ltd.	2021-22 to 2024-25	4
3	Animal Husbandry	Assam Livestock and Poultry Corporation Ltd.	2021-22 to 2024-25	4
4	Co-operation	Assam State Warehousing Corporation	2021-22 to 2024-25	4
5	Cultural Affairs	Assam State Film (Finance & Development) Corporation Ltd.	2021-22 to 2024-25	4
6	Education (Elementary)	Assam State Textbook Production & Publication Corporation Ltd.	2019-20 to 2024-25	6
7	Finance	Assam Financial Corporation	2024-25	1
8	Fisheries	Assam Fisheries Development Corporation Ltd.	2022-23 to 2024-25	3
9	Food, Public Distribution & Consumer Affairs	Assam Food & Civil Supplies Corporation Ltd.	2023-24 to 2024-25	2
10	Guwahati Development	Guwahati Smart City Ltd.	2024-25	1
11	Handloom Textile & Sericulture	Assam Government Marketing Corporation Ltd.	2019-20 to 2024-25	6
12	Health & Family Welfare	Assam Medical Services Corporation Ltd.	2024-25	1
13	Hills Areas	Assam Hills Small Industries Development Corporation Ltd.	2009-10 to 2024-25	16
14	Home & Political	Assam Police Housing Corporation	2022-23 to 2024-25	3
15	Housing and Urban Affairs	Assam Urban Infrastructure Finance and Development Corporation Ltd.	2023-24 to 2024-25	2
16	Industries & Commerce	Ashok Paper Mill (Assam) Ltd.	2019-20 to 2024-25	6
17		Assam Gas Co. Ltd.	2024-25	1
18		Assam Hydrocarbon and Energy Company Ltd.	2024-25	1
19		Assam Industrial Development Corporation Ltd.	2023-24 to 2024-25	2
20		Assam Power Loom Development Corporation Ltd.	1994-95 to 2024-25	31
21		Assam Small Industries Development Corporation Ltd.	2015-16 to 2024-25	10
22		Assam Spun Silk Mills Ltd.	2014-15 to 2024-25	11
23		Assam State Fertilisers and Chemicals Ltd.	2012-13 to 2024-25	13
24		Assam State Textile Corporation Ltd.	2023-24 to 2024-25	2
25		Assam Tea Corporation Ltd.	2019-20 to 2024-25	6
26		Assam Trade Promotion Organisation	2023-24 to 2024-25	2
27		Cachar Sugar Mills Ltd.	2017-18 to 2024-25	8
28		DNP Ltd.	2024-25	1

Sl. No.	Name of the Department	Name of the Body/Authority	Year (s) for which Accounts had not been Received	Total No. of Pending Annual Accounts
29		Pragjyotish Fertilisers and Chemicals Ltd.	2016-17 to 2024-25	9
30	Information Technology	Amtron Informatics (India) Ltd.	2023-24 to 2024-25	2
31		Assam Electronics Development Corporation Ltd.	2018-19 to 2024-25	7
32	Mines & Minerals	Assam Mineral Development Corporation Ltd.	2022-23 to 2024-25	3
33	Minority Development	Assam Minorities Development & Finance Corporation Ltd.	1998-99 to 2024-25	27
34	Soil Conservation	Assam Plantation Crop Development Corporation Ltd.	2017-18 to 2024-25	8
35	Power	Assam Electricity Grid Corporation Ltd.	2024-25	1
36		Assam Electricity Regulatory Commission	2024-25	1
37		Assam Power Generation Corporation Ltd.	2024-25	1
38	Transport	Assam Inland Waterways Corporation Ltd.	2023-24 to 2024-25	2
39		Assam Rail Infrastructure Financial Development Corporation Ltd.	2022-23 to 2024-25	3
40		Assam State Transport Corporation	2024-25	1
41	Tourism	Assam Tourism Development Corporation Ltd.	2023-24 to 2024-25	2
42	Welfare of Tribal Affairs (Plain)	Assam Plain Tribes Development Corporation Ltd.	2023-24 to 2024-25	2
43		Assam State Development Corporation for OBC Ltd.	2023-24 to 2024-25	2
44		Assam State Development Corporation for SC Ltd.	2022-23 to 2024-25	3
Total				240

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