



सत्यमेव जयते

FINANCE DEPARTMENT
Government of Assam

ANALYTICAL STATEMENT

2021-22



**AS PRESENTED IN THE BUDGET SESSION
FOR THE YEAR 2021-2022**

(To be treated as strictly confidential till presented in the Assembly)

Assam Fiscal Analysis

➤ Introduction

The fiscal position of Assam over the years 2016-17 to 2020-21 have been analyzed below to highlight the areas requiring intervention for improvement and strengthening. The source of data for actual in this document is the CAG's report on State finances. The figures for the years 2016-17 to 2019-20 are Actual and that for 2020-21 is projected which is included in the Budget Speech for the year 2021-22 presented by the Hon'ble Finance Minister of Assam and also the XV Finance Commission report.

Details of Government Accounts:

Main divisions of Government Accounts:

- 1) Consolidated Fund
- 2) Contingency Fund and
- 3) Public Account.

1) Consolidated Fund: It has two main divisions

- Revenue
- Capital, Public debt, loans, etc.

Revenue— deals with the proceeds of taxation and other receipts, classified as Revenue and the expenditure met there from. Accordingly, it has been subdivided into two sections—Receipt Head (Revenue Account) and Expenditure Head (Revenue Account).

Capital—has three main sections.

- Receipt Head (Capital Account)—deals with receipts of capital nature which cannot be applied as set-off to capital expenditure.
- Expenditure Head (Capital Account)—deals with expenditure met usually from borrowed funds with the object of either increasing concrete assets of material of permanent nature (e.g. construction of a dam) or reducing recurring liabilities. It also includes receipts of capital nature, intended to be applied as a set-off to Capital expenditure.
- Public Debt, Loans and Advances, etc. — comprises mainly loans raised by Government and their repayment and loans and advances made by Government and their recovery.

2) The Contingency Fund is intended to provide advances to the Executive/Government to meet unforeseen expenditure which may arise during the course of a year pending its authorization by the Assembly.

3) The Public Accounts meant to record transactions related to Debt, Deposits, Advances, Remittances and Suspense. Under 'Debt, Deposits and Advances', transactions in respect of which Government incur a liability to repay the moneys received (Debt and Deposits) or acquire a claim on amounts paid (Advances) are recorded, together with repayments of the former and recoveries of the later. 'Suspense' and 'Remittances' are meant mainly for the temporary accommodation of debits/credits.

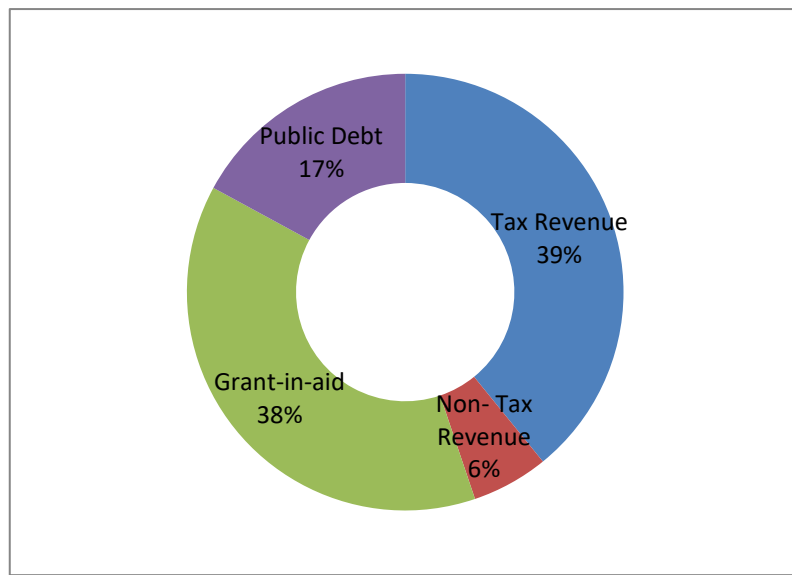
➤ Major Fiscal Indicators

Projected Receipt and Expenditure for the Financial Year 2021-22

Table 1: Abstract of Transactions

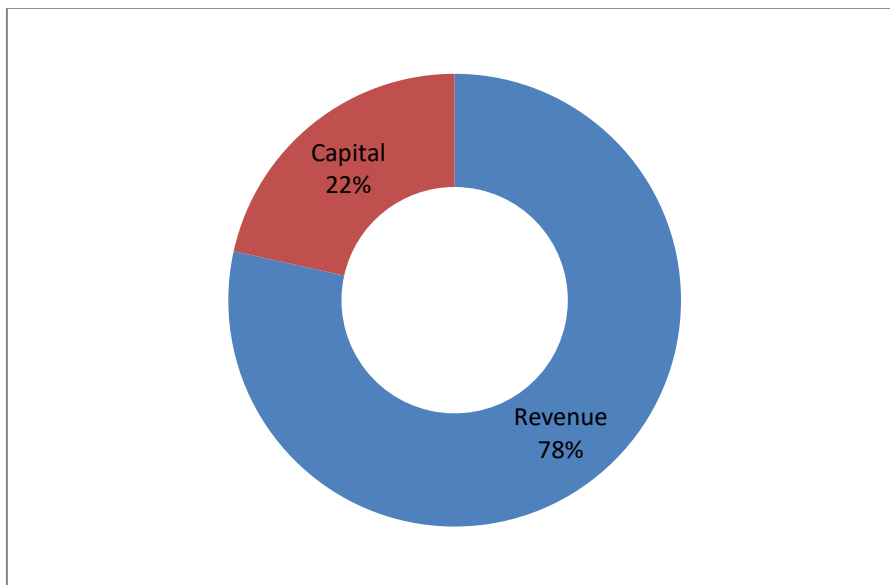
		<i>(Rs. in Crore)</i>			
		Actuals	Budget Estimates	Revised Estimates	Budget Estimates
		2019-20	2020-21	2020-21	2021-22
		[1]	[2]	[3]	[4]
A. RECEIPTS					
I	Consolidated Fund	78752.69	105246.23	107314.47	107317.54
	Revenue Account	64495.08	91930.80	89782.93	88979.40
	Capital Account	14257.61	13315.43	17531.54	18338.14
II	Contingency Fund	100		200	200
III	Public Account	174896.85	177048.16	181195.78	182253.14
Total (I + II + III)		253749.54	282294.39	288710.25	289770.68
B. EXPENDITURE					
I	Consolidated Fund	82588.12	103761.63	122341.66	107556.29
	Revenue Account	65817.28	82776.98	96011.59	84405.47
	Capital Account	16770.84	20984.65	26330.07	23150.82
II	Contingency Fund			200	200
III	Public Account	167618.14	176598.66	170118.57	181610.81
Total (I + II + III)		250206.26	280360.29	292660.23	289367.10
C. TRANSACTIONS DURING THE YEAR					
	Surplus (+)	3543.28	1934.10		403.58
	Deficit (-)			-3949.98	
D. OPENING BALANCE					
	Surplus (+)			2980.20	
	Deficit (-)	-563.08	-3183.60		
E. CLOSING BALANCE					
	Surplus (+)	2980.20			
	Deficit (-)		-1249.50	-969.78	-566.20

Breakup of Revenue receipts for the year 2021-22.



During the financial year 2021-22 the Revenue of the State is estimated at Rs.107317.55 crore, out of which Rs. 41996.37 crore is Tax Revenue, Rs.6097.60 crore is Non- Tax Revenue, Rs. 40885.44 crore Grant-in-aid receipts, Rs.18325.53 crore is Public Debt and Rs.12.61 crore is Recoveries of Loans and Advances.

Breakup of Expenditure for the year 2021-22.



Out of the total estimated expenditure of Rs.107556.29 crore during 2021-22, Rs.84405.47 crore is Revenue expenditure and Rs.23150.82 crore is Capital expenditure.

Analysis of major fiscal indicators

1) GSDP:GDP Trend

The Gross State Domestic Product over the last 5 years for Assam has seen an upward trend moving from INR 227959 crore in 2014-15 to INR 351318 crore in 2019-20. It has grown at a compound annual growth rate (CAGR) of **9.03 %** between FY 2015-16 to FY 2019-20.

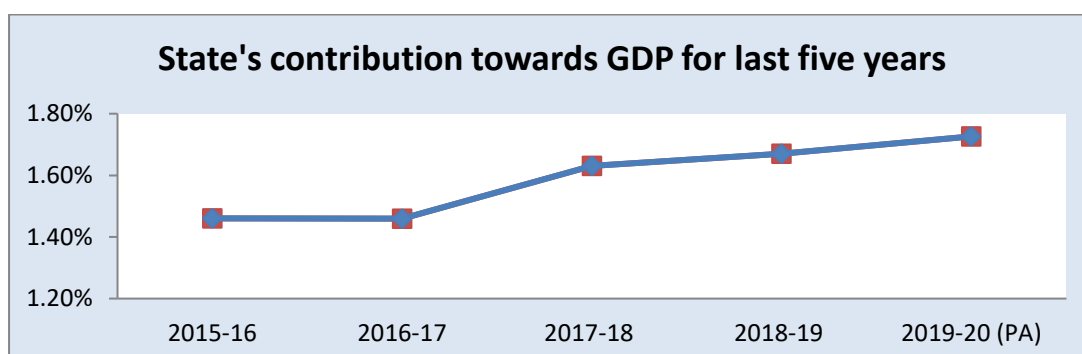
Table 2:

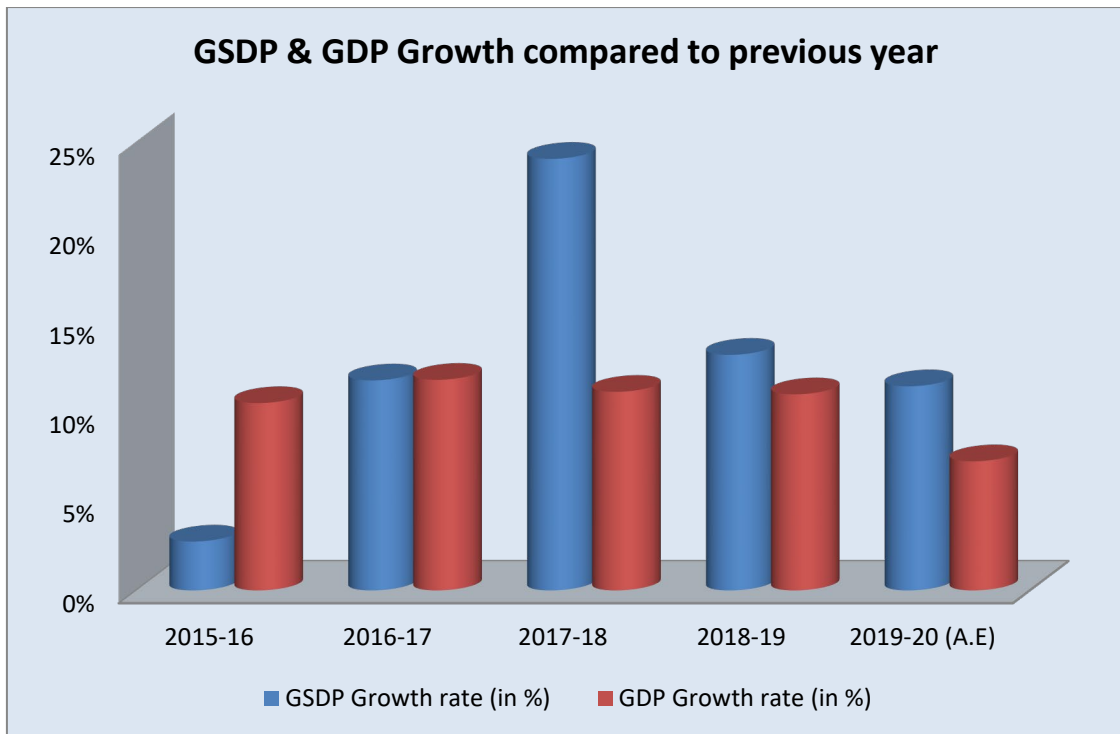
(Rs. in crore)

Financial Year	2015-16	2016-17	2017-18	2018-19	2019-20 (PA)	2020-21 (RE)
	(base year 2011-12)	(base year 2011-12)	(base year 2011-12)	(base year 2011-12)	(base year 2011-12)	(base year 2011-12)
GSDP (At current price)	201064	224641	278710	315372	351318	373872
GSDP Growth rate (in %)	3%	12%	24%	13%	11%	6%
GDP (At current price)	13771874	15391669	17090042	18886957	20351013	19745670
GDP Growth rate (in %)	1.66%	1.46%	1.63%	1.67%	1.73%	1.89%

** P.A. -Pre Actual, B.E.- Budget Estimate.

Following is the analysis of the growth trend between the State GSDP and the national GDP at current price (base year 2011-12) over the last 5 years. Though the State's contribution towards the GDP is nominal yet the Compound Annual Growth rate of the State is **0.93%** higher than the CAGR of India (i.e. GDP).





2) Receipts Analysis

The State government has four sources of Receipts, namely, Tax Revenue, Non-Tax Revenue, Grants-in-aid from Government of India and State's share of union taxes and duties. The Tax Revenue plays a vital role in the budgeting exercise of the State. Under Tax Revenue, the prominent sources in order of higher revenue collections include Goods & Services tax, Excise, Tax, Tax on vehicles, Stamp duty, Electricity Duty, Tax and revenue, etc. Besides, miscellaneous taxes in the shape of tax on professions, Agricultural Income Tax, VAT on Petroleum Products etc. are charged. The Non-Tax Revenue is largely dependent on collection of fee from the consumers on account of supply of goods and services like electric energy, drinking water, irrigation facilities, exploitation of forest wealth, charges of health services, mining and mineral royalties, etc. The Grant-In-Aid from the Central Government and the State's Share of Union Taxes and Duties are the other main sources of income of the State.

Consolidated receipts

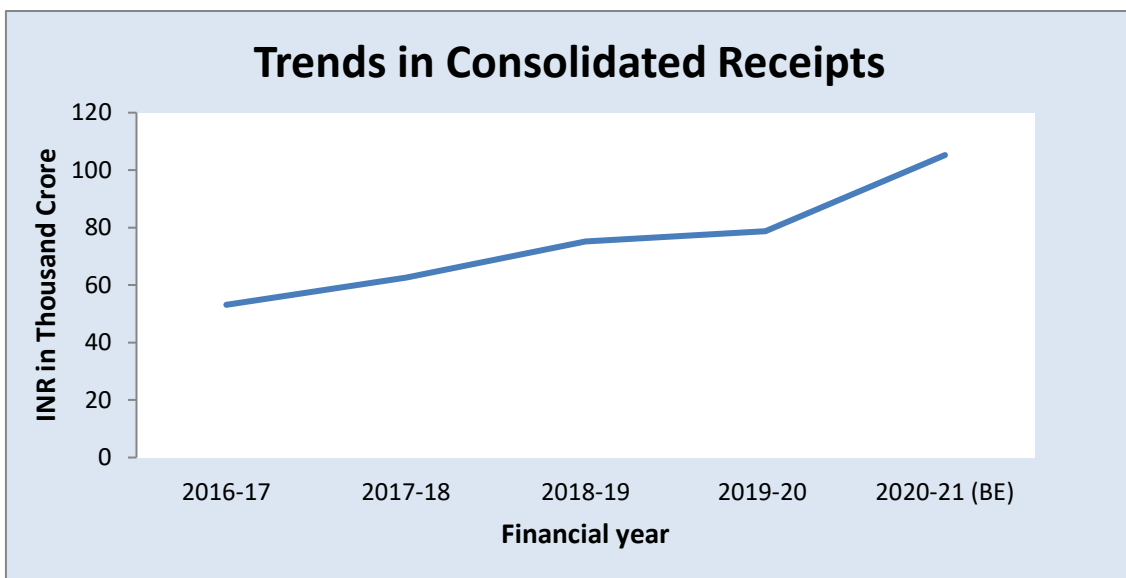
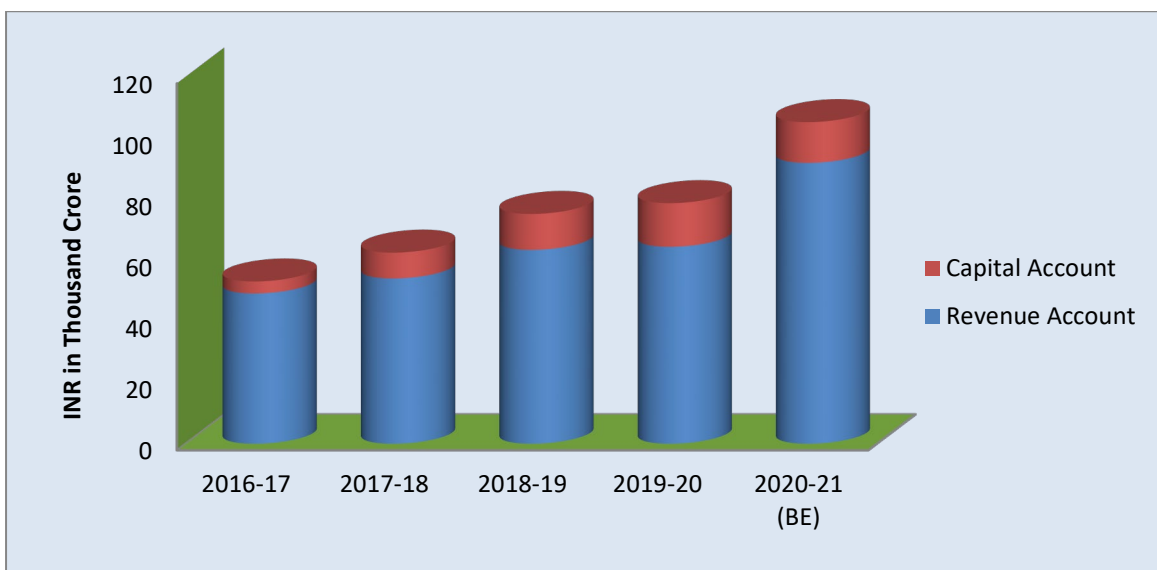
The receipts for the State Government can be broken down into Revenue and Capital Receipts. The total Receipts for the State during the year 2019-20 were **Rs. 78753 crore**, out of which **81.89%** comprised Revenue Receipts and the balance **18.10%** were Capital Receipts on account of Recovery of Loans, Advances and Borrowings.

Consolidated Receipts during the years 2016-17 to 2020-21

Table 3

(Rs. in crore)

Financial Years	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Revenue Account	49219	54131	63479	64495	91930
Capital Account	3920	8452	11757	14258	13315
Consolidated Receipts	53139	62583	75236	78753	105245

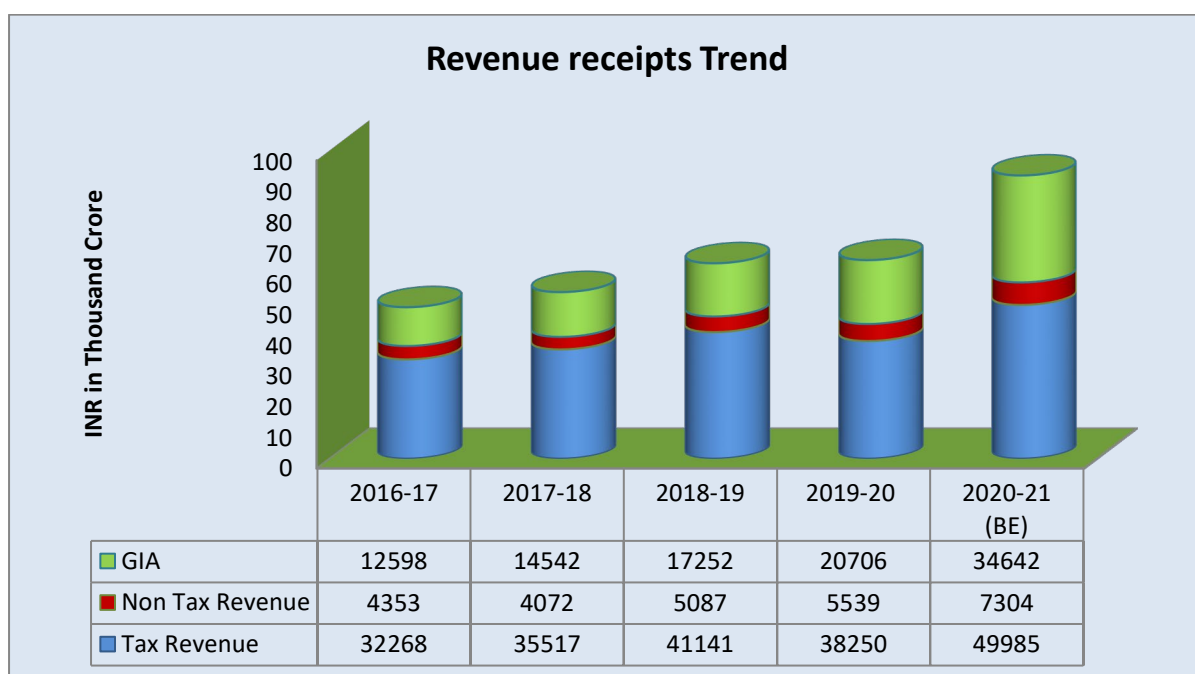


a) Revenue receipts

Government Receipts which neither create liabilities nor reduce assets are called Revenue Receipts. These are proceeds of taxes, interest and dividend on Government Investment, cess and other receipts for services rendered by the Government. These are current income receipts of the Government from all sources. Government Revenue is the means for Government Expenditure.

Revenue receipts are further classified under the following categories:

- i) Tax revenue (State’s own taxes and State Share of Union Taxes);
- ii) Non-Tax Revenue
- iii) Grants-In-Aid.



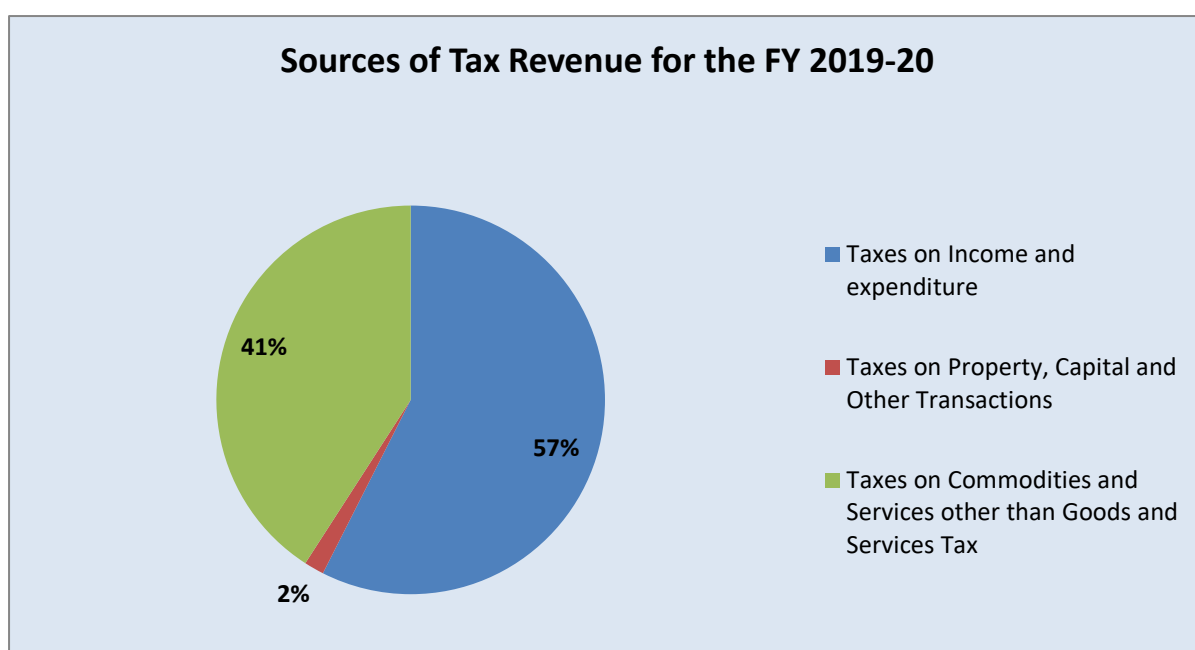
i) Tax Revenue

The State Government generates revenue by imposing certain taxes itself as well as receives a share of the Union Taxes ascertained by the Finance Commission at the Centre. The Tax Revenue plays a vital role in the budgeting exercise of the State. Under Tax Revenue, the prominent sources in order of higher revenue collections include Goods & Services Tax, Excise, Tax on Vehicles, Stamp Duty, Electricity Duty and Land Revenue. Besides, miscellaneous taxes in the shape of Tax on Professions, Agricultural Income Tax, VAT on petroleum products etc. are charged. Over the last five years, both the components of the Tax Revenue have increased as represented in the graph below

Table 4*(Rs. in crore)*

Financial Year	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Tax Revenue	32268	35517	41141	38250	49985
Total Revenue Receipts	49219	54131	63479	64495	91930
Tax Revenue (in % of Total)	65.56%	65.61%	64.81%	59.31%	54.37%

Over the last five years, the Tax Revenue Receipts of the State were in increasing trend.



Tax Revenue collection from different sources for last five years.

Table 5*(Rs. in crore)*

Financial Years	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Taxes on Income and expenditure	11176	12803	15467	13406	14665
Taxes on Property, Capital and Other Transactions	452	458	407	387	676
Taxes on Commodities and Services other than Goods and Services Tax	20641	15610	10154	9538	13359

Where,

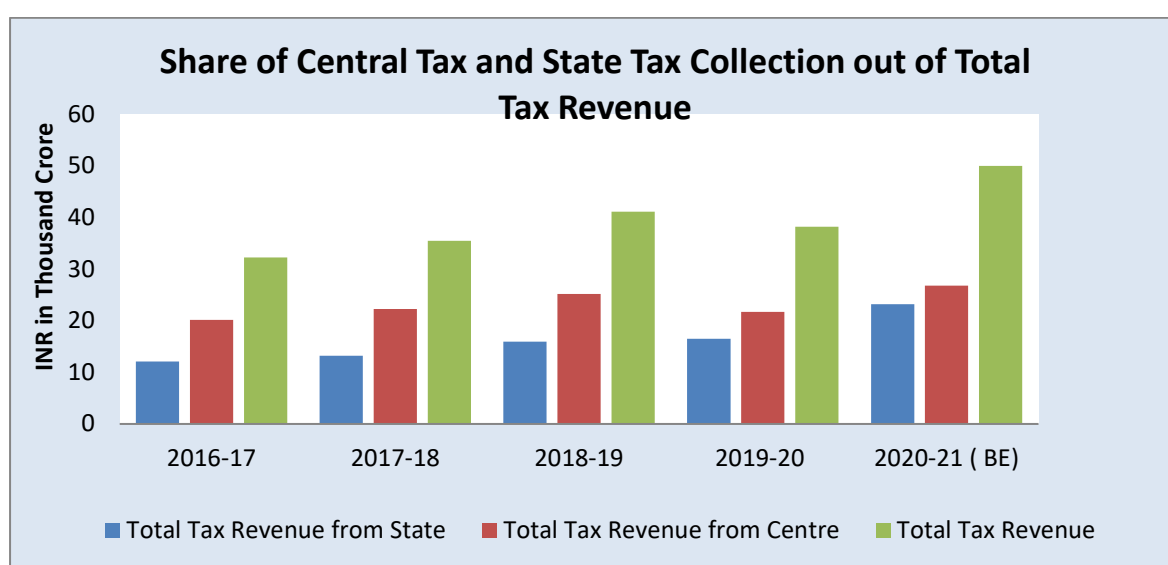
- **Taxes on Income and expenditure** comprise Goods & Services Taxes (that includes Central Goods & Services Taxes, State Goods & Services Taxes and Integrated Goods & Services Taxes), Corporation Tax, Taxes on Income other than Corporation Tax, Taxes on Agricultural Income and other Taxes on Income and Expenditure.
- **Taxes on Property, Capital and Other Transactions** comprise Land Revenue, Stamps-Non-Judicial and Registration Fees.
- **Taxes on Commodities and Services other than Goods and Services Tax** comprises Customs, Union Excise Duties, State Excise etc., Taxes on Vehicles and Duties on Electricity, Service Tax, Taxes on Petroleum products, Other Taxes and Duties on commodities and Services.

Table 6

(Rs. in crore)

Financial Year	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Total Tax Revenue from State	12080	13215	15925	16529	23210
Total Tax Revenue from Centre	20189	22302	25216	21721	26776

It can be observed from the above chart that State receives on an average 60.86% of its revenue in the form of transfers from the Government of India (GoI) and the remaining is the State's own resources. Among the State's Own Revenue, Tax Revenues comprises about **75%**, out of which SGST contributes on an average **45.50%** for last three years.



Implementation of Goods and Services Tax (GST) will have a positive impact on State Governments' finances in the medium to a long term. The above graph indicates that after introducing the GST in the FY 2018-19, the State Own Tax Revenue increased by **20.5%**, compared to previous year. Simultaneously the Tax Revenue from the Centre has also increased after introduction of GST.

The other reasons behind the increasing trends of State's Own Tax are as follows:

- After the introduction of the online system of Revenue Collection, vis a vis amendment in the rules have made Excise Acts and Rules more stringent and this has led to stepping up of innovative enforcement activities resulting to increase the collection of Excise duty in the State.
- Increase in collection of Stamp and Registration Fee is due to enhancement of the Registration Fee and Stamp Duty in some documents via Marriage, Trust, Will, release of Adoption deed, Revocation deed, Security bond etc.

ii) Non Tax Revenue

The non-tax revenue is largely dependent on collection of fee from the consumers on account of supply of Goods and Services like electric energy, drinking water, irrigation facilities, exploitation of forest wealth, charges of health services, mining, etc.

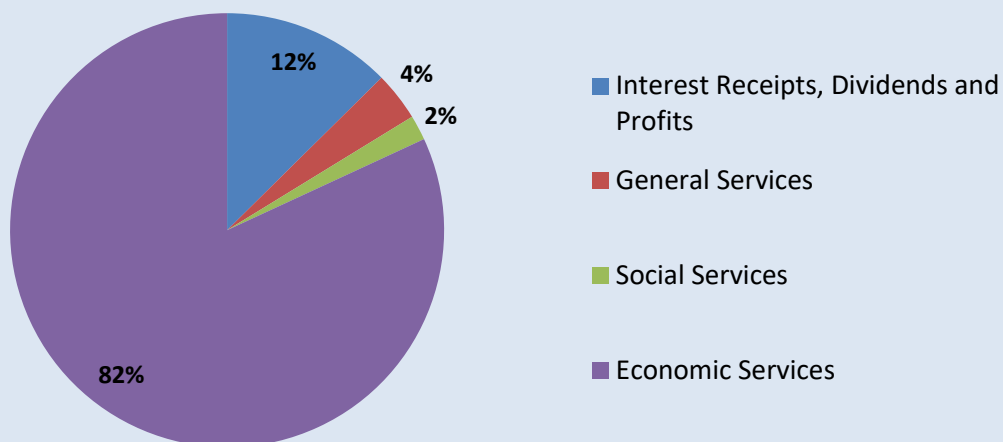
Table 7

(Rs. in crore)

Financial Year	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Non Tax Revenue	4353	4072	5087	5539	7304
Total Revenue Receipts	49219	54131	63479	64495	91930
Non Tax Revenue (in % of Total)	8.8%	7.5%	8.0%	8.59%	7.95%

Over the last five years, the Non-Tax Revenue of the State has shown significant variance. In the coming financial year 2021-22, the State Government has planned to increase Non Tax Revenue Receipts.

Sources of Non Tax Revenue for the FY 2019-20



Sources of different Non-Tax Revenue for last five Years:

Table 8

(Rs. in crore)

Financial Years	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Interest Receipts, Dividends and Profits	600	531	741	698	1147
Other Non-Tax Revenue					
General Services	281	169	973	202	1343
Social Services	45	74	52	103	67
Economic Services	3428	3298	3321	4537	4747

The table 8 depicts that the estimated Non Tax Revenues in the FY 2020-21 for all components except Social Services are increasing compared to the previous years. The Interest Receipts is decreasing mainly due to decrease of Cash Balance Investment Account.

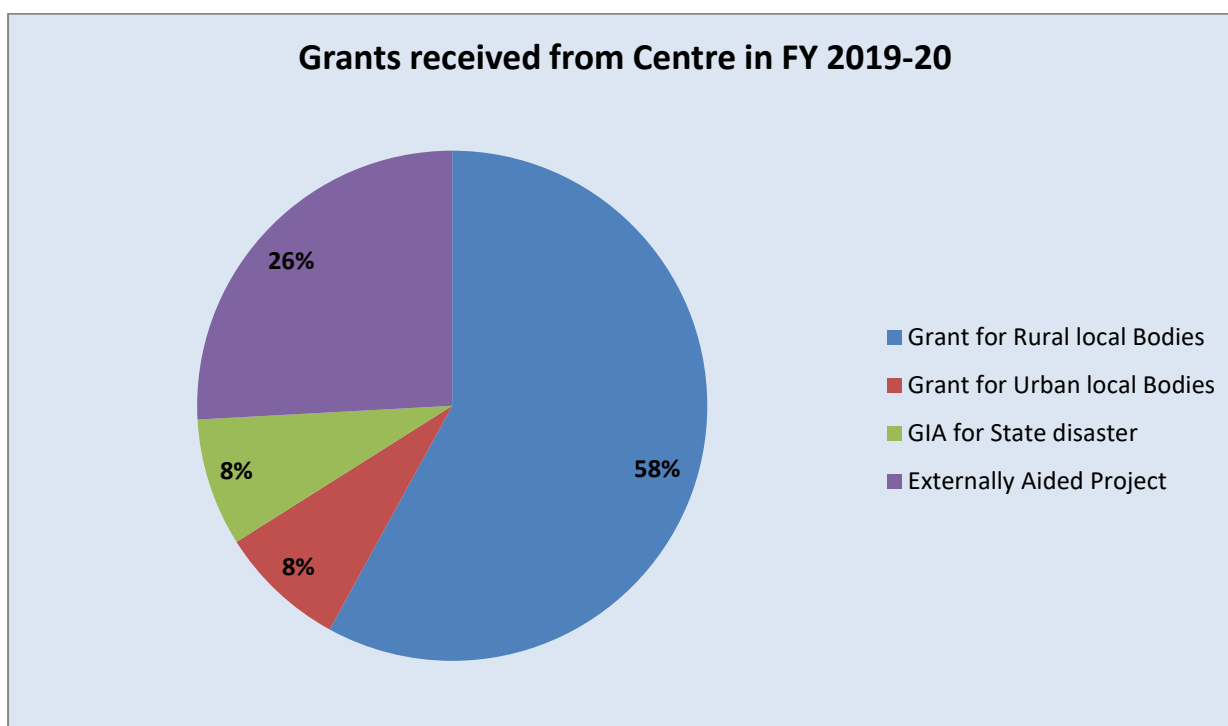
iii) Grant In Aids

Grants in Aid form a substantial part of the receipts from the Central Government for the State Government. **32.10 %** of the total Revenue Receipt for the year 2019-20 was from Grants In Aids. The State Government receives grants which may be in any of the following forms – Centrally Sponsored Schemes and Central plan Grants. Upon further review, it is noted that the percentage of grants to total Revenue Receipts was in the range of **25.6% to 32.10%**.

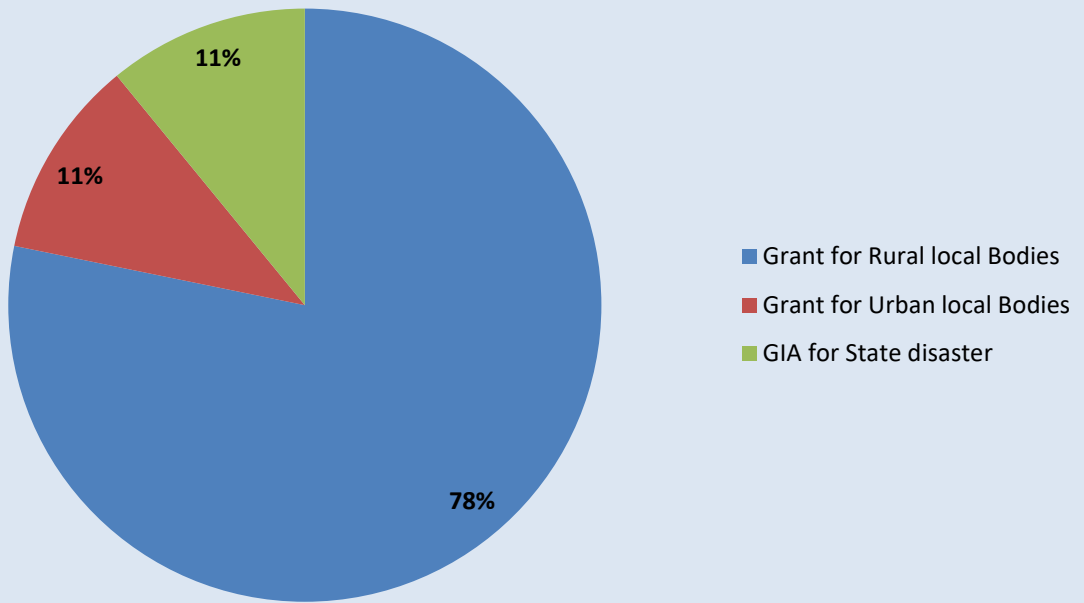
Table 9

(Rs. in crore)

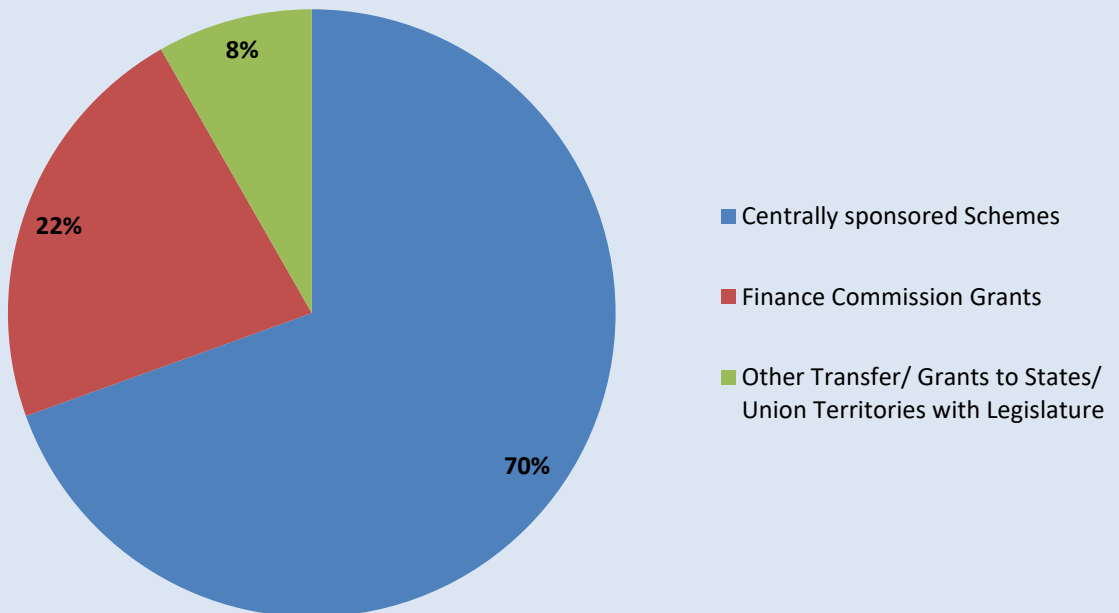
Financial Year	2016-17	2017-18	2018-19	2019-20	2020-21(BE)
GIA	12598	14542	17252	20706	34642
Total Revenue Receipts	49219	54131	63479	64495	91930
GIA (in % of Total Revenue Receipts)	25.60%	26.86%	27.18%	32.10%	37.68%



Finance Commission Grants for the FY 2019-20



Total GIA received in the FY 2019-20



Different Grants-In-Aids received from Central Government:

Table 10*(Rs. in crore)*

Financial Years	2016-17	2017-18	2018-19	2019-20	2020-21 (RE)
Non plan Grant	2154	-	-	-	-
Grants for State Plan Schemes	9111	-	-	-	-
Grants for Central Plan Schemes	979	-	-	-	-
Grants for Centrally Sponsored Plan Schemes	207	-	-	-	-
Grants for Special Plan	147	-	-	-	-
Centrally sponsored Schemes	-	11600	11849	14390	25570
Finance Commission Grants	-	1283	932	4604	11053
Other Transfer/ Grants to States/ Union Territories with Legislature	-	1659	1336	1712	2643

b) Capital Receipts

Government Receipts which either create liabilities (e.g. borrowing) or reduce assets (e.g. disinvestment and Recovery of Loans) are called Capital Receipts. Thus when Government raises funds either by incurring a liability or by disposing off its assets, it is called a Capital Receipt. In case of Capital Receipts which are borrowings, Government is under obligation to return the amount along with interest.

Capital Receipts are further classified under the following categories:

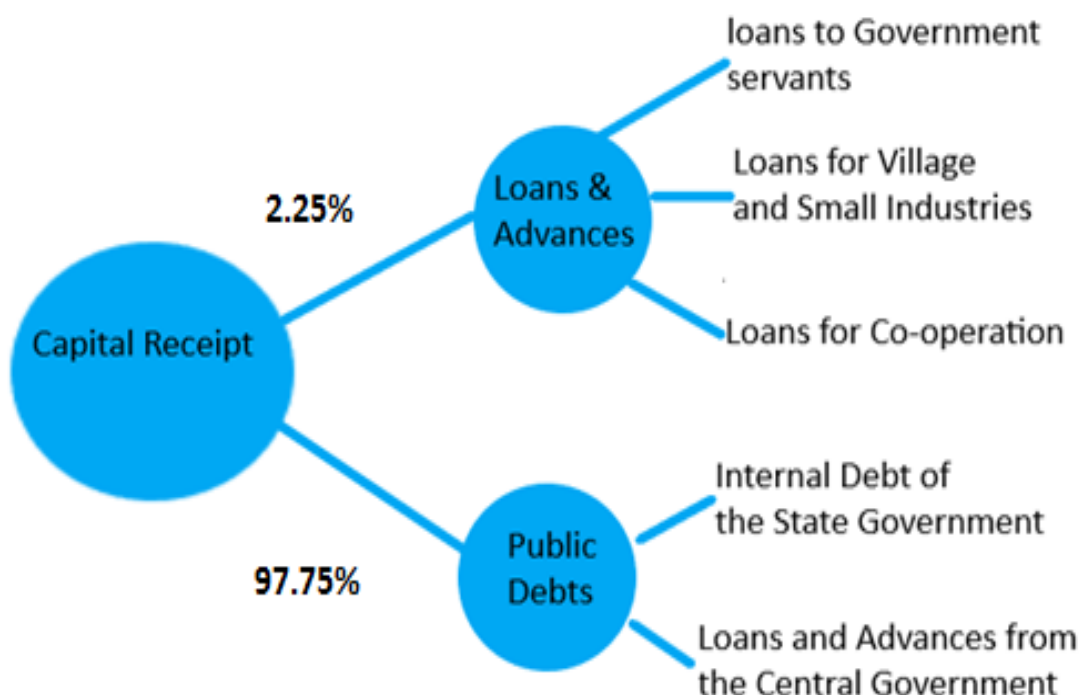
- 1) Public Debt
- 2) Loans and Advances

Table 11*(Rs. in crore)*

Financial Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Public Debt	5498	3902	8447	11755	14250	13015
Loans & Advances	510	19	5	3	8	300
Capital Receipts	6008	3920	8452	11758	14258	13315

In the table 11 it shows abrupt decrease in Loans and Advances in the FY 2016-17 from Rs 510 crore to Rs.19 crore. This is due to the withdrawn of Rs.500 crore from saving Bank Account of Assam by Assam Infrastructure Financing Authority and refunded to the Head. The amount was originally charged to the head during March 2014 for depositing the amount in the corpus of AIFA.

Sources of Capital Receipts for the FY 2020-21:



3) Expenditure Analysis

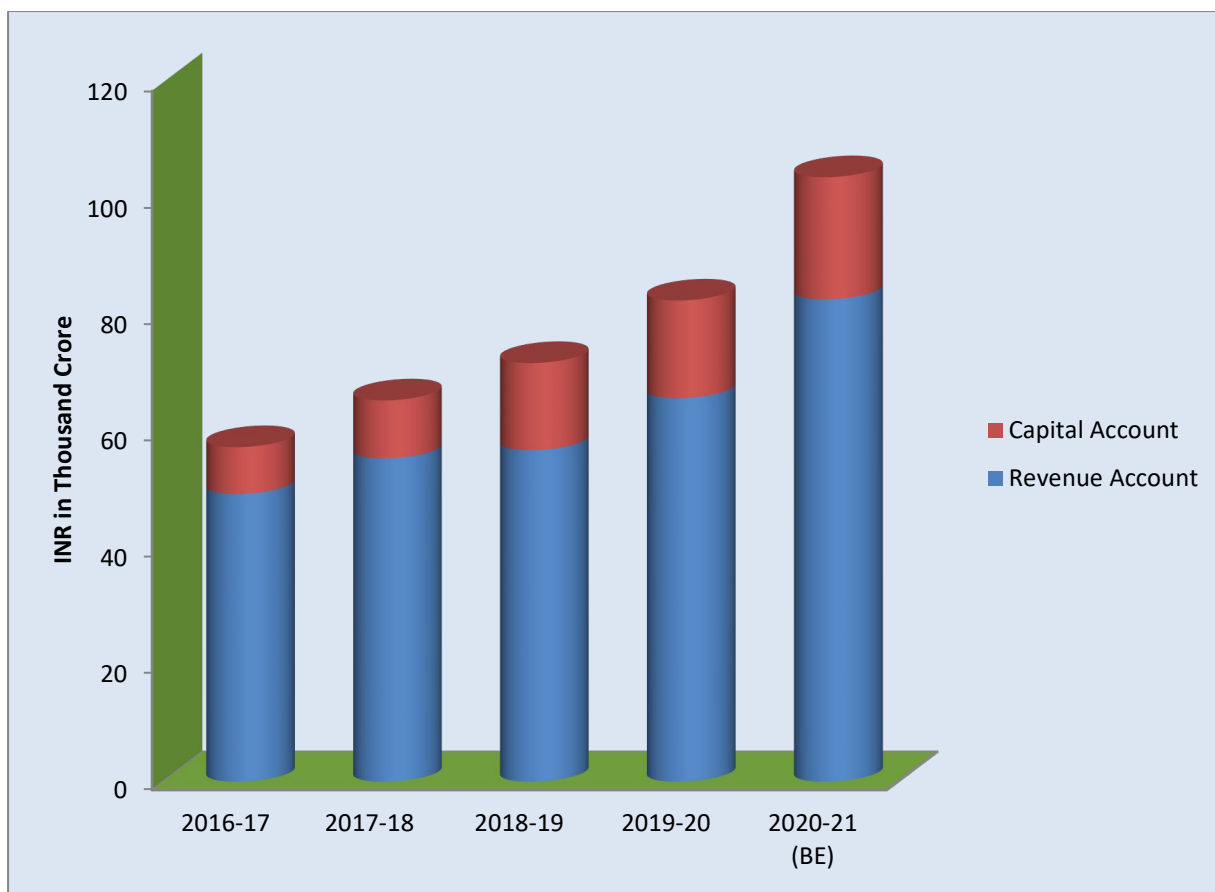
For discharging its Constitutional obligations and for carrying out its legitimate functions, the State Government spends money on various activities ranging from maintenance of law and order and regulatory functions to various developmental activities/programmes/Departments. The Government Expenditure is broadly classified into Revenue Expenditure and Capital Expenditure. The Capital Expenditures are meant for asset creation that eventually help to generate revenue stream directly or indirectly whereas the Revenue Expenditures are associated with expenditure on establishment, maintenance and services.

Table 12: Consolidated Expenditure Trends for last Five years:
(Rs in Crore)

Financial Year	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Revenue Account	49363	55481	56899	65817	82777
Capital Account	8044	9956	14952	16771	20985
Consolidated Expenditure	57407	65436	71851	82588	103762
Consolidated expenditure growth rate (in %)	36.90%	13.99%	9.80%	14.94%	25.64%

*It can be observed from the above chart the Year on Year (YoY) expenditure growth has been increasing rapidly and grew at over **33.33%** in 2019-20 over the expenditure in 2016-17. The YoY increase of Capital outlay for creating productive creative assets results in increase of total expenditure.*

*Though the share of Revenue Expenditure in total Expenditure stood on an average at **82.41%** during the recent past, in absolute terms, the growth of revenue expenditure were averaged at **10.21%** during 2016-17 to 2019-20.*



a. Developmental Expenditure

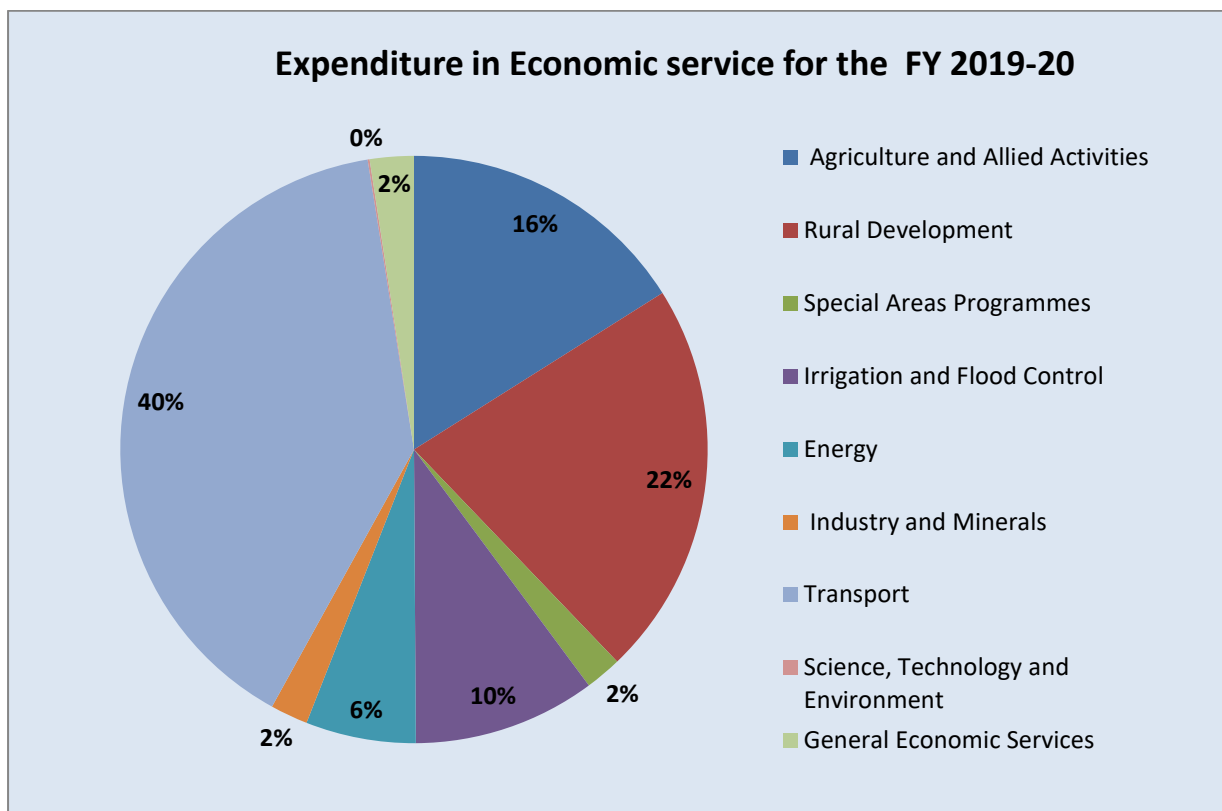
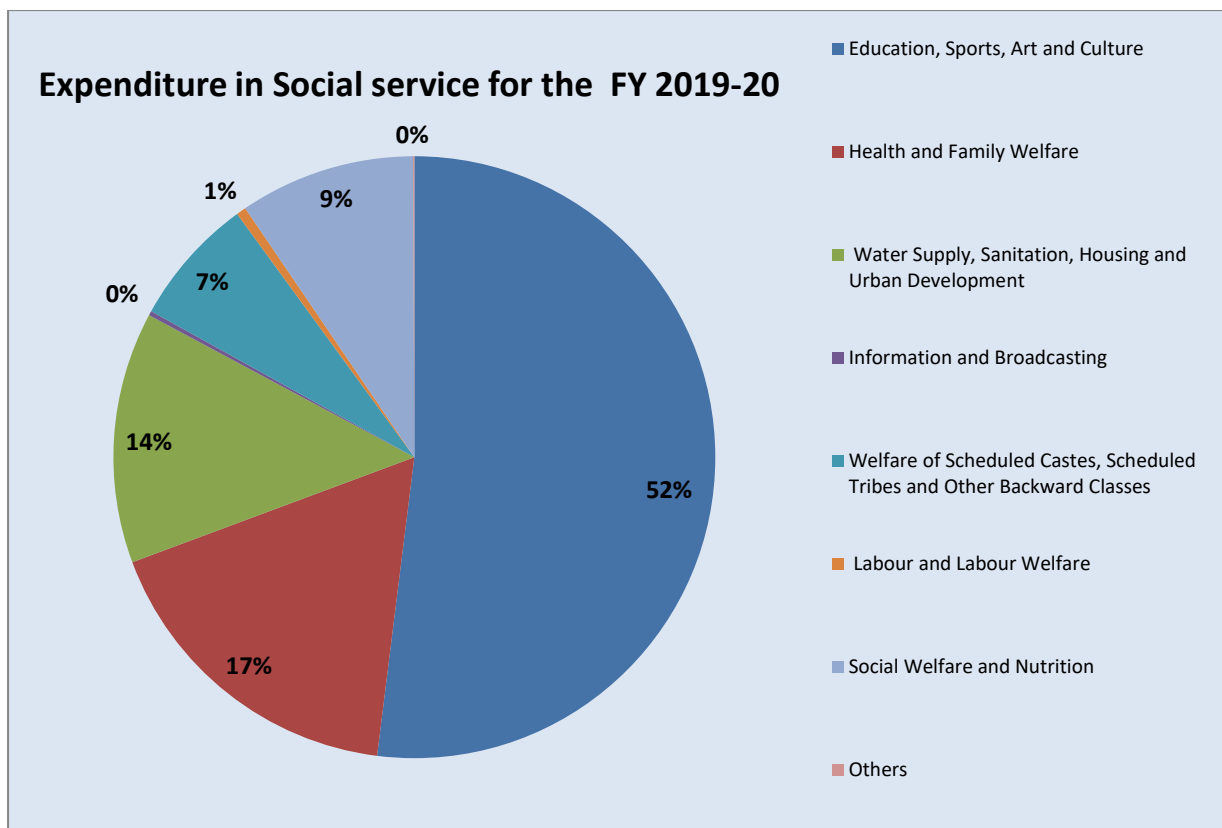
The expenditure which is incurred on activities directly related to Economic and Social development is called Developmental Expenditure. Hence, expenditure incurred on education, health care, scientific research, infrastructure and so on is Developmental Expenditure.

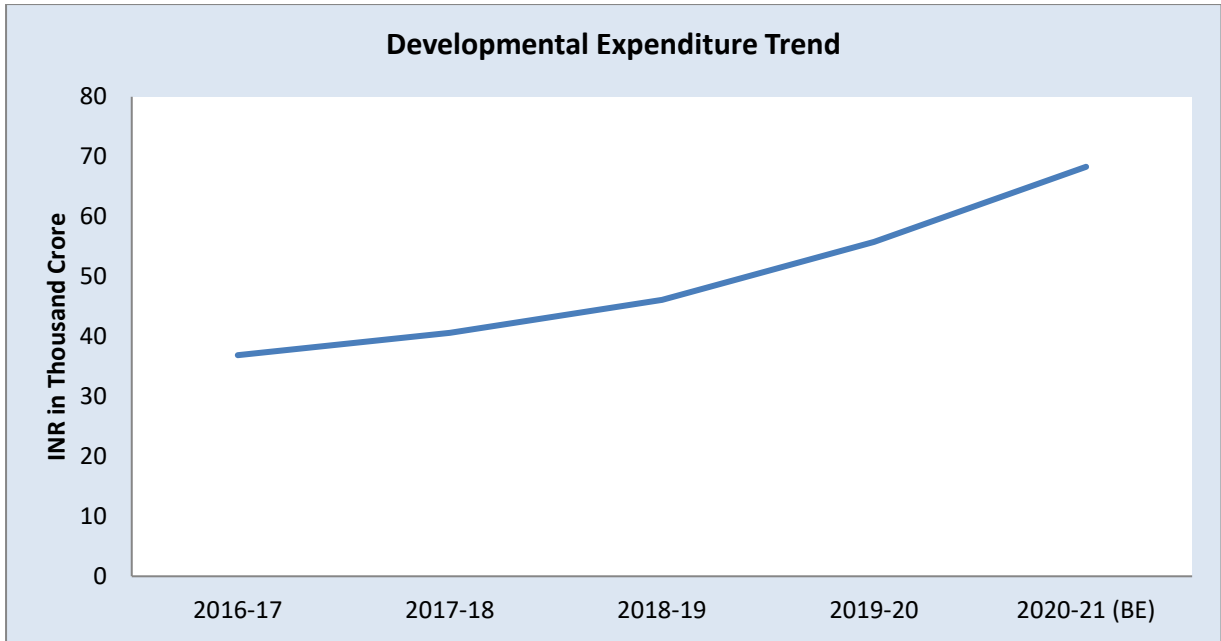
Table 13: Developmental Expenditure Trend

(Rs in Crore)

Financial Year	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Capital Account	5302	7342	10570	12679	17297
Revenue Account	31587	33298	35566	43101	51022
Developmental Expenditure	36890	40640	46136	55779	68319
Total Consolidated Expenditure	57407	65436	71851	82588	103762

Developmental Expenditure breakup for the FY 2019-20





b. Non Developmental Expenditure

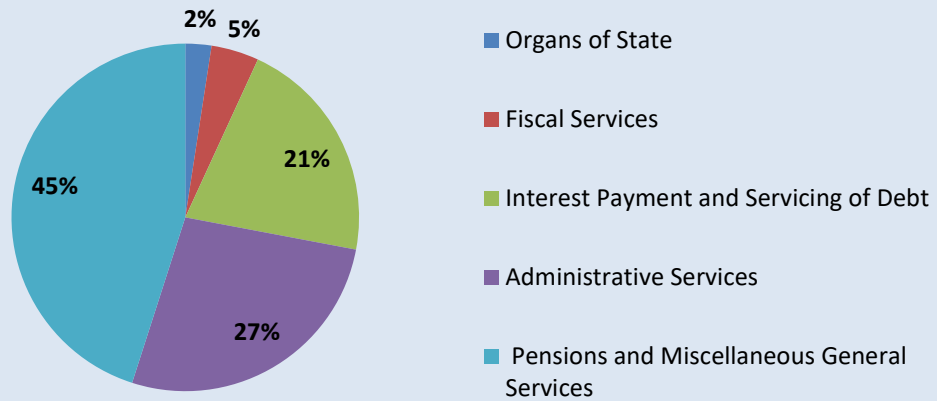
Expenditure incurred on general essential services required for normal running of the Government is termed as Non-Developmental Expenditure. Hence, Expenditure incurred on services relating to general administration, police, defense, judiciary etc. is Non-developmental Expenditure.

Table 14: Non Developmental Expenditure Trend

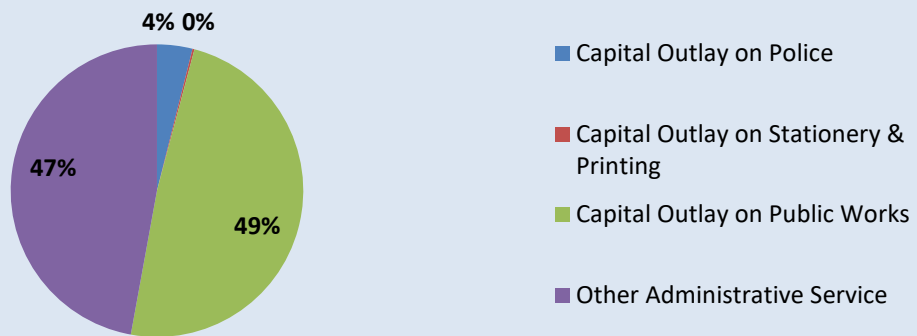
(Rs. in Crore)

Financial Year	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Capital account	200	351	464	507	1224
Revenue account	17123	22058	21059	22350	31216
Total Non-Developmental Expenditure	17323	22408	21523	22857	32439
Total Consolidated Expenditure	57407	65436	71851	82588	103762

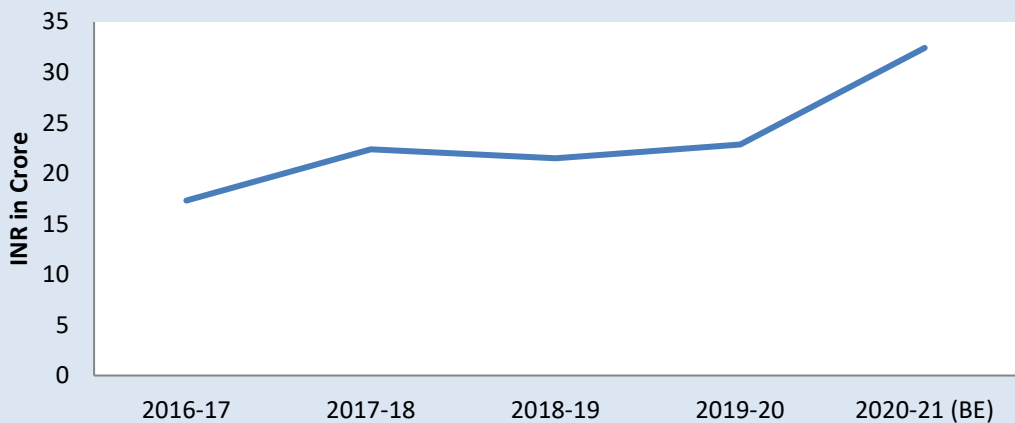
Expenditure under Revenue Account of General Service in the FY 2019-20



Expenditure under Capital Account of General Service in the FY 2019-20



Non Developmental Expenditure Trend



c. Committed Expenditure

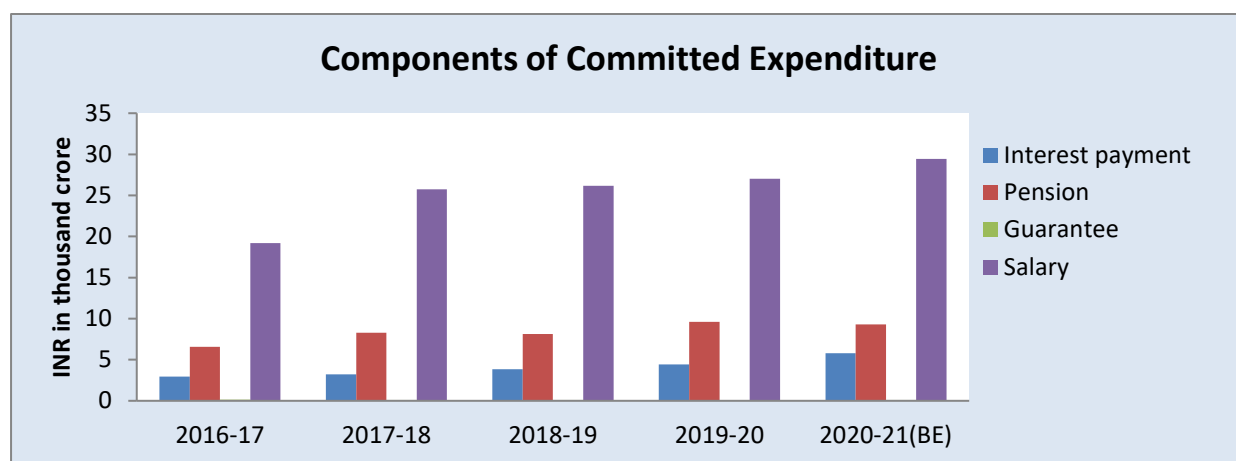
Committed Expenditure (defined by the Comptroller and Auditor General) is the expenditure incurred on Principal Payment & Interest Payments, Salaries and Wages and Pensions by the State Government.

Table 15:

(Rs in crore)

Financial Year	2016-17	2017-18	2018-19	2019-20	2020-21(BE)
Interest payment	2964	3205	3844	4439	5802
Pension	6565	8287	8112	9609	9293
Guarantee	130	90	85	83	85
Salary	19210	25752	26178	27008	29450
Total Committed Expenditure	28869	37334	38219	41139	44630
Total Consolidated Expenditure	57407	65436	71851	82588	103763
Committed Expenditure (in % of Total Consolidated Expenditure)	50.30%	57.05%	53.19%	49.81%	43.01%

The table shows the increase of Committed Expenditure as well as increase in Interest payments, Pension and Salary whereas decrease in Government Guarantee. Increase of outstanding Loans result in increase of Interest Payment. On the other side, decrease in issuing new guarantee reduces expenditure against Government Guarantee.



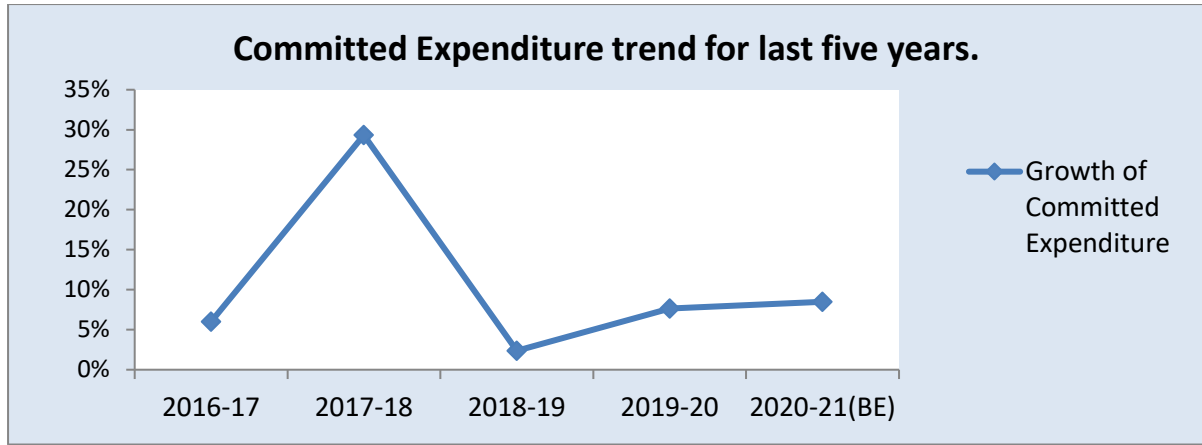
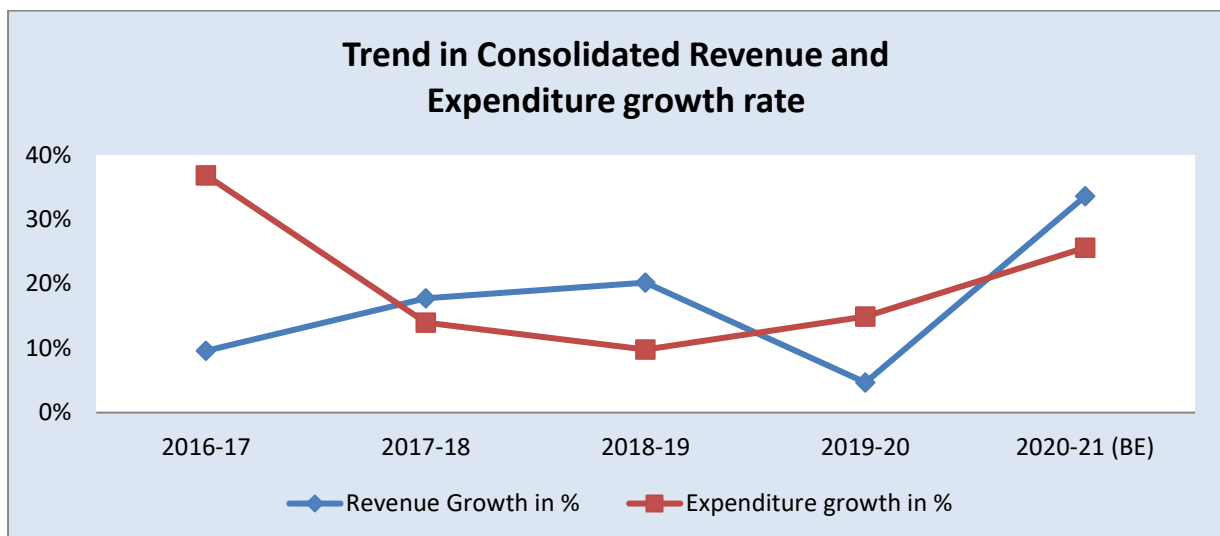


Table 16: Receipts and Expenditure Growth rate for last Five years
(Rs in Crore)

Financial Year	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Consolidated Receipts	53139	62583	75235	78753	105246
Revenue Growth (in %)	9.6%	17.8%	20.2%	4.68%	33.64%
Consolidated Expenditure	57407	65436	71851	82588	103763
Expenditure Growth (in %)	36.9%	14.0%	9.8%	14.94%	25.64%



4) Analysis of Fiscal & Revenue Deficit & Surplus

Fiscal Deficit: The difference between total Revenue and total Expenditure of the Government is termed as Fiscal Deficit. It is an indication of the total borrowings needed by the Government. While calculating the total Revenue, borrowings are not included.

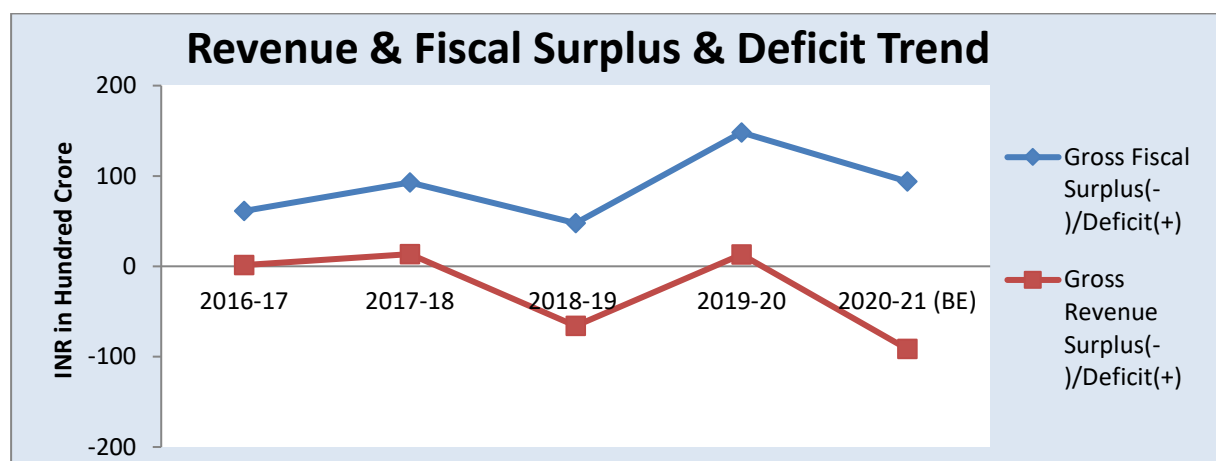
Revenue Deficit: A mismatch in the expected revenue and expenditure can result in Revenue Deficit. Revenue Deficit arises when the Government's actual net receipts is lower than the projected receipts. On the contrary, if the actual receipts are higher than expected one, it is termed as Revenue Surplus. A Revenue Deficit does not mean actual loss of revenue. Revenue Deficit signifies that Government's own earning is insufficient to meet normal functioning of Government departments and provision of services. Revenue Deficit results in borrowing. Revenue Deficit include only such transactions which affect current income and expenditure of the Government.

(Revenue Deficit = Total Revenue Expenditure - Total Revenue Receipts.)

Table 17:

(Rs in Crore)

Financial Year	2016-17	2017-18	2018-19	2019-20	2020-21 (BE)
Gross Fiscal Surplus(-)/Deficit(+)	6126	9292	4779	14816	9383
Gross Revenue Surplus(-)/Deficit(+)	143	1350	-6580	1323	-9154



5) Impact of supplementary demands for grants on fiscal indicators for the FY 2020-21:

Table 18

(Rs. in crore)

Description	Budgeted Amount	Revised Estimate
Revenue Receipt	91930.80	97815.77
Capital Receipt	13315.43	17081.54
Revenue Expenditure	82776.98	96011.60
Capital Expenditure	18836.82	24182.10
Revenue Deficit (-) /Surplus(+)	9153.82	1804.17
Gross Fiscal Deficit (-) /Surplus(+)	-9382.70	-22077.62
Primary Deficit (-) /Surplus(+)	-3580.86	-16275.20

« Revised Estimate = Budget Provision+ Supplementary Demand1+Supplementary Demand 2+ Supplementary Demand 3»

The table 18 depicts that due to the supplementary demands on grants for the financial year 2020-21, the Revenue Surplus has got decreased whereas the Gross Fiscal Deficit has increased. However, the actual expenditure by the end of the financial year will bring down the deficit gap to maintain the FRBM target of 3.5% of GSDP.

6) Sectoral allocation under Externally Aided Projects (EAPs)

Table 19

(Rs. in Crore)

Department	Name of Project	Budget Allocated 2019-20 (RE)	Budget Allocated 2020-21 (BE)	Budget Allocated 2021-22 (BE)	Donor	Project Period
Agriculture	Assam Project on Agri-business & Rural Transformation (APART)	153	122	195.84	World Bank	10/2017 to 09/2024
PWD	Brahmaputra bridge project	425	240	540	NDB	-
	Assam Road Network Improvement Project(ARNIP)	0	80	7.20	ADB	New Project
	ASRIP	700	-	72	World Bank	Project completed
	NESRIP Tr I (Kalitakuchi to	-	-	21.24	-	-

	Barpeta etc.)					
	NESRIP Tr I (Tamulpur to Paneri etc.)	-	-	11.74	-	-
Power	Assam Power Sector Enhancement Investment program-Loan 3200	5.04	0	27.02	ADB	Effective start date:31.12.2016 Loan Closing date:30.06.2019
	Assam Power Sector Investment program Tranche- 3(Lower Kopili Hydroelectric project)	289	401	287.64	ADB	01/09/2020 to 30/08/2024
	Assam Power Sector Investment program-Loan 3327	49.20	0	48.02	ADB	Effective start date:31.12.2016 Loan Closing date:31.12.2019
	Assam Power Distribution System Enhancement & Loss Reduction Projects(APDCL)	-	-	144	ADB	-
GDD	South Central Guwahati & North Guwahati Water Supply Project (JICA)	125	150	324	JICA	31/03/2009 to 30/03/2019
	Guwahati Sewerage Project	0	80	51.12	JICA	27/02/2015 to 2025
	Assam Urban Infrastructure Investment Prog.	159	109	143.94	ADB	09/03/2012 to 31/12/2017
Water Resources	Assam Integrated Flood & River Erosion Management Investment Programme	311	38.5	-	ADB	05/10/11 to Sep, 2017
	Assam Integrated River Basin Management Project (Tr.-I)	-	-	36	-	-
PHE	Rural Water Supply & Sanitation Project- Low income states (RWSSP-LIS)	158	198	-	World Bank	Feb,2014 to 31/03/2020
AR & T	Citizen Centered Service Delivery Project	50	40	108.93	World Bank	26/05/2017 to 30/06/2022
E & Forest	Assam Project	50	84	57.24	JICA	08/06/2012 to

	on Forest & Biodiversity Conservation					Feb,2017
Finance	Assam Public Financial Management Strengthening Project	10	50	54	World Bank	15/06-/2017 to 30-09-2022
Transport	Assam Inland Water Transport Project	100	60	66.96	World Bank	Started in December, 2016
Power	Enhancement of Intra State Transmission System of Assam	30	145	180	AIIB	New Project
Health	Strengthening Health System and Excellence of Medical Education in Assam	-	-	0.72	-	-
Skill Emp & Entrepreneurship	Assam Silk U*niversity	-	-	36	-	-

7) Transfer to Local Bodies

Table 20

(Rs. in Crore)

Financial Year	2019 - 20 Actual		2020 - 21 Actual		2021 - 22 (BE)	
	PRI	ULB	PRI	ULB	PRI	ULB
General Areas						
Central Finance Commission	3601.13	205.00	689.01	250.33	1758.60	1021.48
State Finance Commission	0.74	121.22	0.00	0.00	350.18	155.36
Through Line Departments	14.06	0.00	0.00	0.00	79.79	57.45
Total	3615.93	326.22	689.01	250.33	2188.57	1234.29
Sixth Schedule Areas						
Central Finance Commission	0.00	0.00	135.13	41.12	361.90	111.05
State Finance Commission	130.27	58.70	0.00	0.00	228.79	92.22
Total	130.27	58.70	135.13	41.12	590.69	203.27

8) Guarantees Given by the Government
Table 21

(Rsin Crore)

Sector	Outstanding at the end of FY 2018-19		Outstanding at the end of FY 2019-20	
	Principal	Interest		
Total Power Sector	22.95	0.00	14.60	0.00
1)Assam Power Distribution Company Ltd.	0	0	0.00	0.00
2)Assam Power Generation Company Ltd.	22.95	0	14.60	0.00
Total Corporation Sector	2.15	3.96	2.15	4.12
1)Assam State Corporation Marketing & Consumer Federation Ltd.	0	0	0	0
2)Assam State Cooperation Agriculture & Rural Development Bank Ltd.	2.15	3.96	2.15	4.12
Assam State Cooperation Housing Federation Ltd.	0	0	0	0
Government Companies				
1)Assam Electronics Development Cooperation Ltd.	0	0		
2)Assam State Development Cooperation for OBC Ltd.	0	2.17	0.00	1.18
3)Assam Plains Tribes Development Cooperation Ltd.	15.26	17.84	15.26	19.45
4)Assam State Development Cooperation For Scheduled Caste Ltd.	0	4.15	4.15	2.86
5)Assam State Development Cooperation for Scheduled Caste Ltd.	0	3.96	5.55	0.81
6)Assam Minorities Development and Finance Cooperation Ltd.	8.87	3.73	8.87	4.44
Local Bodies, Boards and others				
1)Amguri Town Committee	0	0	0	0
2)Barpeta Municipal Board	0	0	0	0
3)Hojai Municipal Board	0	0	0	0
Grand Total	49.22	35.80	50.57	32.85

9) State Outstanding Debt

Table 22

(Rs in Crore)

Financial Year	2015-16	2016-17	2017-18	2018-19	2019-20 (Pre-actual)
Market Loan	13674	15669	22465	30555	41551
Institutional Loan	1165	1739	2164	3002	3877
NSSF	9960	9330	8664	7955	7200
Central Loan	1508	1430	1361	1309	1270
Provident Fund & GIS etc.	9383	10179	11207	12188	13157
Total	35690	38346	45862	55008	67054

10) FRBM Targets achievement summary

Table 23

FRBM Targets Details	FRBM Targets	2017-18	2018-19	2019-20(PA)	2020-21	2021-22 (BE)
Fiscal Deficit as a percentage of GSDP	3.50%	3.33	1.52	4.22	2.30	5.03
Debt to GSDP ratio (12 th FC)	28.3%	16.46	17.44	19.09	19.50	27.02
Interest Payment to Total Revenue ration (12 th FC)	15%	5.92	6.06	6.88	6.31	6.76

11) Funds received from Central Government for Centrally sponsored Scheme in FY 2020-21.

Table 24

(Rs in Crore)

Department	Fund Received (As on 3.03.2020)	Fund Received(As on 31.03.2021)
Agriculture Department	468	426
Animal Husbandry Department	22	12
Health and Family Welfare Department	1605	2043
Border Protection and Development Department	50	0
Education (Elementary) Department	2007	2039
Skill, Employment & Entrepreneurship Department	0.92	0
Irrigation Department	165	125
Public Health Engineering Department	721	829
Fishery Department	5	27
Public Works (Roads) Department	2887	2831
Water Resources (Flood Control)	142	0
Education (Higher) Department	161	2
Panchayat & Rural Development Department	916	2675
Home Department	156	85
Welfare of Minorities Development Department	75	71
Urban Development Department	596	118

Social Welfare Department	1079	1148
Soil Conservation Department	67	169
Welfare of Plain Tribes & Backward Classes Department	367	322
Hill Areas Department	213	36
Transformation & Development Department	961	1024
Environment & Forest Department	27	26
Education (Secondary) Department	100	160
Judicial Department	32	27
Industries and Commerce Department	5	14
Labour & Welfare	-	7

12) Object Head wise Expenditure for the FY 2021-22(BE)

Table: 25

(Rs in Crore)

Object Head	Description	2020-21(RE)	2021-22 (BE)
00	NULL	8.38	17.30
01	Salaries	29255.04	28213.01
02	Wages	558.37	827.69
03	Travel Expenses	109.49	68.35
04	Office Expenses	1197.77	975.65
05	Payment for Professional and Special Services	711.23	660.42
06	Rents, Rates & Taxes / Royalty	61.84	48.65

07	Publication	22.22	17.15
08	Advertising, Sales and Publicity Expenses	51.23	76.79
10	Grants-in-Aid/Contribution/Subsidies	0.00	0.80
11	Scholarship and Stipend	380.54	338.25
12	Hospitality Expenses / Sumptuary Allowances etc	14.67	7.91
13	Secret Service Expenditure	30.28	60.86
14	Major Works	12838.87	9792.65
15	Minor Works	420.31	345.68
16	Machinery and Equipment / Tools & Plants	497.26	367.25
17	Purchase of Motor Vehicles	120.77	139.01
18	Maintenance	1392.97	983.74
19	Loans	8343.20	10725.02
20	Materials & Supplies	721.77	631.14
21	Investment	1687.84	3894.14
24	Pension / Gratuity	9765.59	8779.28
26	Writes off / Losses	315.10	0.07
29	Other Charges	2999.50	2022.87
31	Deployment etc	162.98	117.00
32	Grants-in-aid General (Salary)	3118.57	2834.82
33	Grants-in-aid General (Non-Salary)	32102.58	24665.81
35	Subsidies	833.46	390.09
36	Grants for creation of Capital Assets	13545.09	9668.79
99	Inter Account Transfer	1052.60	858.00

13) Salary Details

Table: 26

(Rs in Crore)

Sl. No	Departments	FY 2020-21(RE)		FY 2021-22 (BE)	
		Actual Employees as on March 31	Pre-Actual Salary	Projected Employees as on March 31	Budgeted Salary expenditure
1	Administrative Reforms and Training Department	83	0.43	83	0.43
2	Agriculture Department	3608	18.98	3608	19.55
3	Animal Husbandry & Veterinary	4193	19.39	4193	19.77
4	Assam Legislative Assembly Secretariat	439	3.33	439	3.05
5	Border Protection and Development Department	14	0.07	14	0.07
6	C.M. Secretariat	20	0.15	20	0.15
7	Co-operation Department	1434	6.65	1434	6.70
8	Cultural Affairs Department	483	2.09	483	2.12
9	Education (Elementary) Department	88308	382.46	88308	386.66
10	Education (Higher) Department	12143	121.36	12143	122.65
11	Education (Secondary) Department	61383	305.15	61383	309.89
12	Education (Technical) Department	1732	12.03	1732	12.23
13	Election Department	226	1.03	226	1.03
14	Environment & Forest Department	5688	25.83	5688	26.09
15	Excise Department	1074	4.57	1074	4.59
16	Finance Department	2485	11.66	2485	11.80
17	Fishery Department	789	3.42	789	3.62
18	Food, Civil Supplies & Consumer Affairs Department	692	3.20	692	3.19
19	General Administration Department	4056	17.18	4056	17.08
20	Governor Secretariat	61	0.30	61	0.30

21	Handloom, Textile & Sericulture Department	2638	11.67	2638	11.88
22	Health and Family Welfare Department	29715	147.69	29715	147.85
23	Hill Areas Department	19502	87.39	19502	88.35
24	Home Department	67734	299.85	67734	301.28
25	Industries and Commerce Department	661	3.47	661	3.44
26	Information & Public Relation Department	372	1.74	372	1.71
27	Irrigation Department	8479	32.84	8479	33.28
28	Judicial Department	4957	22.63	4957	22.74
29	Labour & Welfare Department	705	3.27	705	3.30
30	Legislative Department	86	0.43	86	0.43
31	Mines & Minerals Department	170	0.83	170	0.85
32	Panchayat & Rural Development Department	5764	26.34	5764	26.67
33	Pension & Public Grieviences Department	28	0.11	28	0.11
34	Personnel Department	150	0.76	150	0.77
35	Political Department	526	2.13	526	2.14
36	Power (Electricity) Department	66	0.34	66	0.34
37	Printing & Stationery Department	299	1.41	299	1.50
38	Public Health Engineering Department	6337	25.78	6337	26.16
39	Public Works (Buildings & NH) Department	3389	15.70	3389	15.90
40	Public Works (Roads) Department	7940	33.90	7940	34.21
41	Revenue and Disaster Management Department	4096	16.45	4096	16.79
42	Science & Technology Department	30	0.15	30	0.15
43	Secretariat Administration Department	193	0.92	193	0.93

44	Skill, Employment & Entrepreneurship Department	1042	5.04	1042	5.09
45	Social Welfare Department	2333	10.97	2333	11.29
46	Soil Conservation Department	794	3.12	794	3.17
47	Sports & Youth Welfare Department	799	4.05	799	4.07
48	Tea Tribes Department	17	0.08	17	0.08
49	Tourism Department	162	0.67	162	0.70
50	Transformation & Development Department	640	3.08	640	3.15
51	Transport Department	3387	13.14	3387	13.24
52	Urban Development Department	416	2.05	416	2.07
53	Water Resources (Flood Control)	3825	16.44	3825	16.67
54	Welfare of Minorities Development Department	55	0.27	55	0.27
55	Welfare of Plain Tribes & Backward Classes Department	32645	145.39	32645	149.85

Salary includes House Rent Allowance, Dearness Allowance, Medical Allowance & other Allowance

14) Grant-wise Budget Allocation for last three years

Table 27

(Rs. In Lakh)

Grant No.	Grant Description	Total Budget Amount 2019-20	Total Budget Amount 2020-21	Total Budget Amount 2021-22
C2	Head of State	1041	1068	1126
PD	Public Debt And Servicing Of Debt(charged)	918209	831024	1104585
C1	Public Service Commission(charged)	1776	2081	2170
1	State Legislature	15498	13911	16660
2	Council of Ministers	1291	1483	1784
3	Administration of justice	56431	57403	61126

4	Elections	16034	27993	17290
5	Sales Tax & Other Tax	64945	46459	75653
6	Land Revenue	48601	34051	36607
7	Stamps and Registration	35148	18797	10084
8	Excise & Prohibition	9031	7337	7254
9	Transport Services	61132	54012	48874
10	Other Fiscal Service	344	228	262
11	Secretariat and Attached offices	119131	107548	90574
12	District Administration	62876	64494	66468
13	Treasury & Accounts Administration	16041	12937	11624
14	Police	583296	478326	518188
15	Jails	13710	11553	10986
16	Printing & Stationery	5349	3534	4190
17	Administrative and functional Buildings	39060	50199	61641
18	Fire Services	18166	21276	20754
19	Vigilance Commission & Others	39572	51122	38334
20	Other Administrative Services	29191	28616	30422
21	Guest Houses, Government Hostels	7586	7421	5533
22	Administrative Training	2989	3385	2798
23	Pension	895631	928322	868700
24	Aid Materials	1	1	1
25	Miscellaneous General Services & others	236823	713916	428884
26	Education (Higher)	298442	290092	301831

27	Art & Culture	21641	16039	15472
28	State Archives	231	207	197
29	Medical & Public Health	668413	612788	700435
30	Water Supply & Sanitation	227404	268109	120436
31	Urban Development ,Town & Country Planning	43876	70103	54168
32	Housing Schemes	160	424	567
33	Residential Buildings	849	572	224
34	Urban Development –Municipal Administration	118750	104970	142882
35	Information and Publicity	7555	9385	11782
36	Labour and Employment	42621	25438	27463
37	Food Storage & Warehousing	122961	120685	89462
38	Welfare of SC/ST & OBC	129073	170821	122455
39	Social Security, Welfare and Nutrition	236332	215132	201161
40	Social Security & Welfare (Freedom Fighter)	8385	3804	3426
41	Natural Calamities	112940	221067	232841
42	Other Social Services	22543	20944	7710
43	Co-Operation	13893	13009	15820
44	North Eastern Council Scheme	276073	182408	134291
45	Census, Survey & Statistics	7108	5526	4440
46	Weights & Measures	2283	2084	2046
47	Trade advisor	138	80	130
48	Agriculture	196608	140626	215947

49	Irrigation	100301	159208	124585
50	Other Special Area Programmes	10543	7117	6923
51	Soil & Water Conservation	22258	18571	24520
52	Animal Husbandry	53309	37765	51022
53	Dairy Development	2639	3096	8487
54	Fisheries	11852	9708	12262
55	Forestry & Wildlife	71477	90730	73013
56	Rural Development (Panchayat)	281412	183035	281675
57	Rural Development	321819	367765	520695
58	Industries	23832	15942	16612
59	Village & Small Industries Sericulture and Weaving	35328	28935	37719
60	Cottage Industries	8131	5988	5643
61	Mines & Minerals	2631	2390	6337
62	Power (Electricity)	187721	249808	439496
63	Water Resources	106673	94883	89357
64	Roads & Bridges	643046	924201	895365
65	Tourism	21873	12834	7425
66	Compensation & Assignment To Local Bodies & Panchayati Raj Institutions	48607	53955	79488
67	Horticulture	5708	10966	18076
68	Loans to Government Servant etc	0	0	0
69	Scientific Services & Research	3052	6588	3219

70	Hill Areas	1779	1996	2542
71	Education (Elementary, Secondary Etc.)	1479781	1387733	1452230
72	Social Security & Welfare	2002	1902	1522
73	Urban Development (GDD)	82237	78329	110353
74	Sports & Youth Services	17759	17440	14312
75	Information & Technology	2447	4940	3065
76	Karbi-Anglong Autonomous Council	148609	150481	150350
77	N.C. Hills Autonomous Council	78312	63043	67967
78	Bodoland Territorial Council	309572	314005	303612