



सत्यमेव जयते

GOVERNMENT OF ASSAM



Highlights of  
**BUDGET**  
**2018-19**

12<sup>th</sup> March, 2018



# Table of CONTENTS

- Abstract of Transactions
- Sustainable Development Goals
- Budget Preparation Process 2018-19
- Astadash Mukutar Unnoyonee Maala - 18 Flagship Programme
- Assam Budget Snapshot 2018-19
- Budget: Glossary of Terms

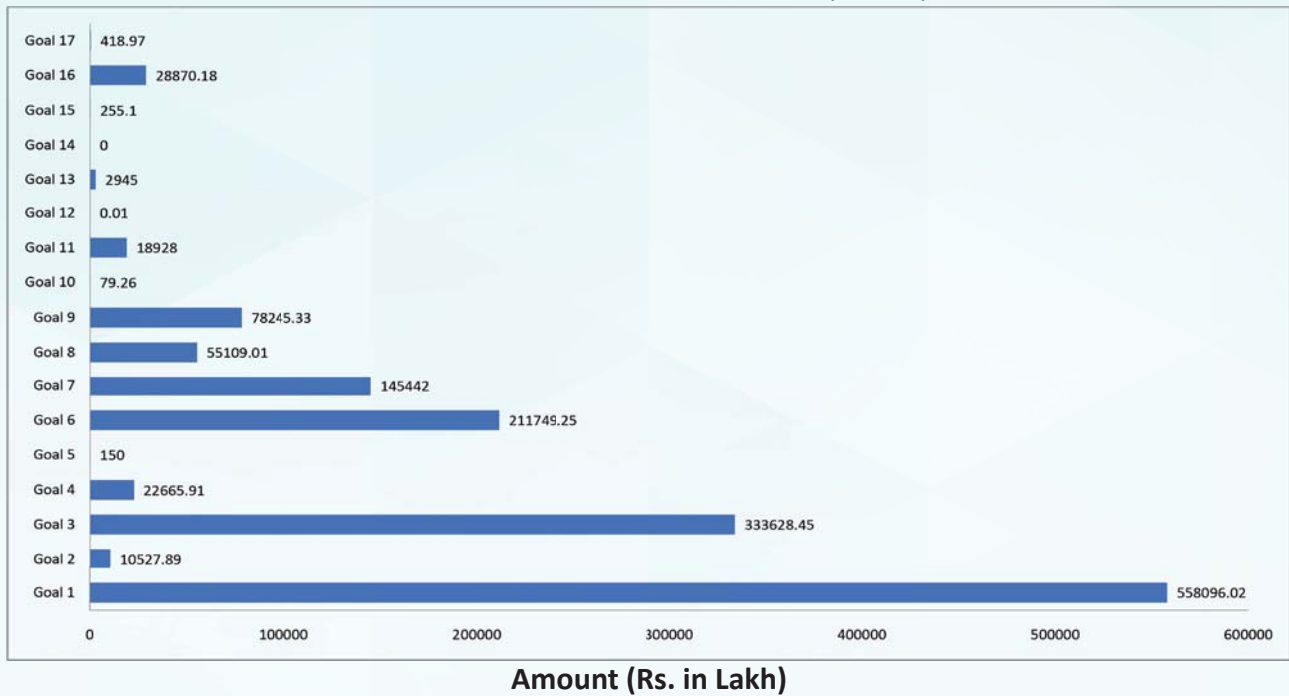


## Abstract of Transactions

		Actuals	Budget Estimates	Revised Estimates	Budget Estimates
		2016-17	2017-18	2017-18	2018-19
		[1]	[2]	[3]	[4]
<b>A. RECEIPTS</b>					
I	Consolidated Fund	<b>53140.12</b>	<b>84732.16</b>	<b>70401.27</b>	<b>90673.42</b>
	Revenue Account	49219.81	70719.61	55905.13	74118.50
	Capital Account	3920.31	14012.55	14496.14	16554.92
II	Contingency Fund	0	100.00	100.00	100.00
III	Public Account	230915.05	162580.51	271044.22	290914.84
	<b>Total (I + II + III )</b>	<b>284055.17</b>	<b>247412.67</b>	<b>341545.49</b>	<b>381688.26</b>
<b>B. EXPENDITURE</b>					
I	Consolidated Fund	<b>57406.81</b>	<b>85922.69</b>	<b>99453.08</b>	<b>90269.92</b>
	Revenue Account	49362.72	68319.45	79256.54	71329.37
	Capital Account	8044.09	17603.24	20196.54	18940.55
II	Contingency Fund	0	100.00	100.00	100.00
III	Public Account	226053.09	161757.17	244920.53	290318.35
	<b>Total (I + II + III )</b>	<b>283459.90</b>	<b>247779.86</b>	<b>344473.61</b>	<b>380688.27</b>
<b>C. TRANSACTIONS DURING THE YEAR</b>					
	Surplus (+ )	595.27			999.99
	Deficit ( - )		-367.19	-2928.12	
<b>D. OPENING BALANCE</b>					
	Surplus (+ )				
	Deficit ( - )	-816.19	-1982.61	-220.92	-3149.04
<b>E. CLOSING BALANCE</b>					
	Surplus (+ )				
	Deficit ( - )	-220.92	-2349.80	-3149.04	-2149.04

# SUSTAINABLE DEVELOPMENT GOALS 2030

Goal wise allocation for 2018-2019 (Assam)



## GOALS

GOAL 1: No Poverty

GOAL 2: Zero Hunger

GOAL 3: Good Health and Well-being

GOAL 4: Quality Education

GOAL 5: Gender Equality

GOAL 6: Clean Water and Sanitation

GOAL 7: Affordable and Clean Energy

GOAL 8: Decent Work and Economic Growth

GOAL 9: Industry, Innovation and Infrastructure

GOAL 10: Reduced Inequality

GOAL 11: Sustainable Cities and Communities

GOAL 12: Responsible Consumption and Production

GOAL 13: Climate Action

GOAL 14: Life Below Water

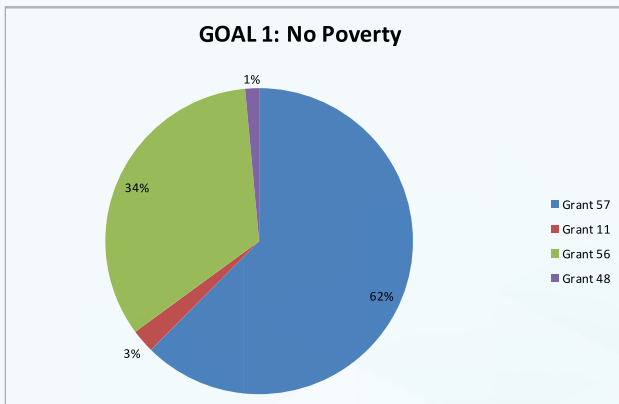
GOAL 15: Life on Land

GOAL 16: Peace, Justice and Strong Institutions

GOAL 17: Partnerships to achieve the Goal

# SUSTAINABLE DEVELOPMENT GOALS 2030

Major Goals (Sectoral Allocations)



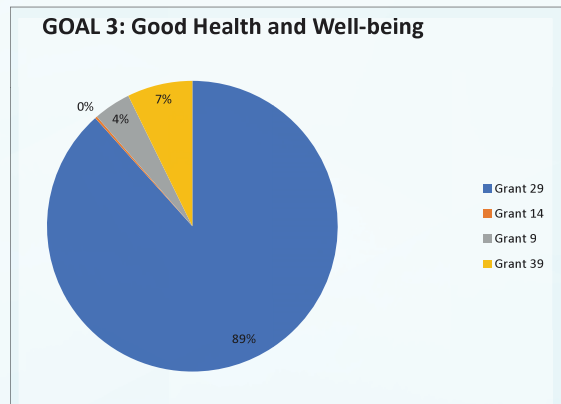
### Key

Grant 57 : Rural Development

Grant 11 : Secretariat and Attached offices

Grant 56 : Rural Development (Panchayat)

Grant 48 : Agriculture



### Key

Grant 29 : Medical & Public Health

Grant 14 : Police

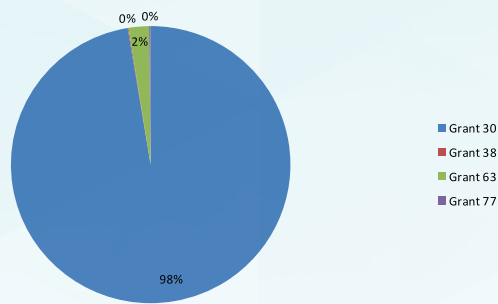
Grant 9 : Transport Services

Grant 39 : Social Security, Welfare and Nutrition

## SUSTAINABLE DEVELOPMENT GOALS 2030

### Major Goals (Sectoral Allocations)

#### GOAL 6: Clean Water and Sanitation



**Key**

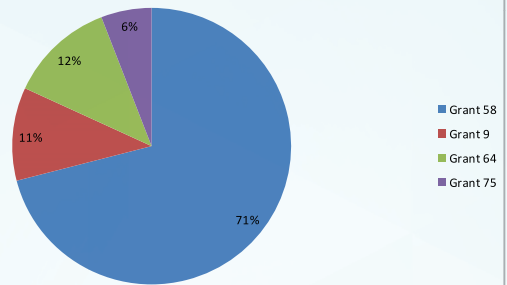
Grant 30 : Water Supply & Sanitation

Grant 38 : Welfare of SC/ST & OBC

Grant 63 : Water Resources

Grant 77 : N.C. Hills Autonomous Council

#### GOAL 9: Industry, Innovation and Infrastructure



**Key**

Grant 58 : Industries

Grant 9 : Transport Services

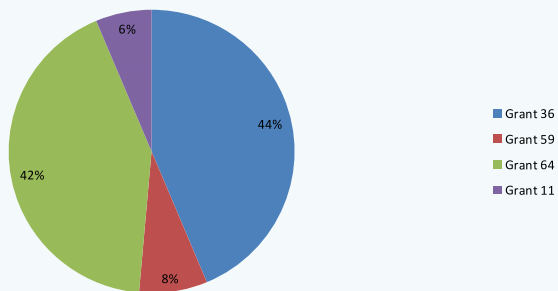
Grant 64 : Roads & Bridges

Grant 75 : Information & Technology

## SUSTAINABLE DEVELOPMENT GOALS 2030

### Major Goals (Sectoral Allocations)

#### GOAL 8: Decent Work and Economic Growth



**Key**

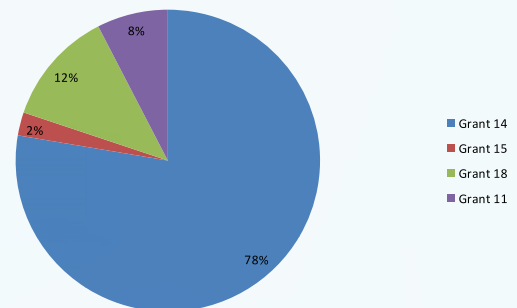
Grant 36 : Labour and Employment

Grant 59 : Village & Small Industries Sericulture and Weaving

Grant 64 : Roads & Bridges

Grant 11 : Secretariat and Attached offices

#### GOAL 16: Peace, Justice and Strong Institutions



**Key**

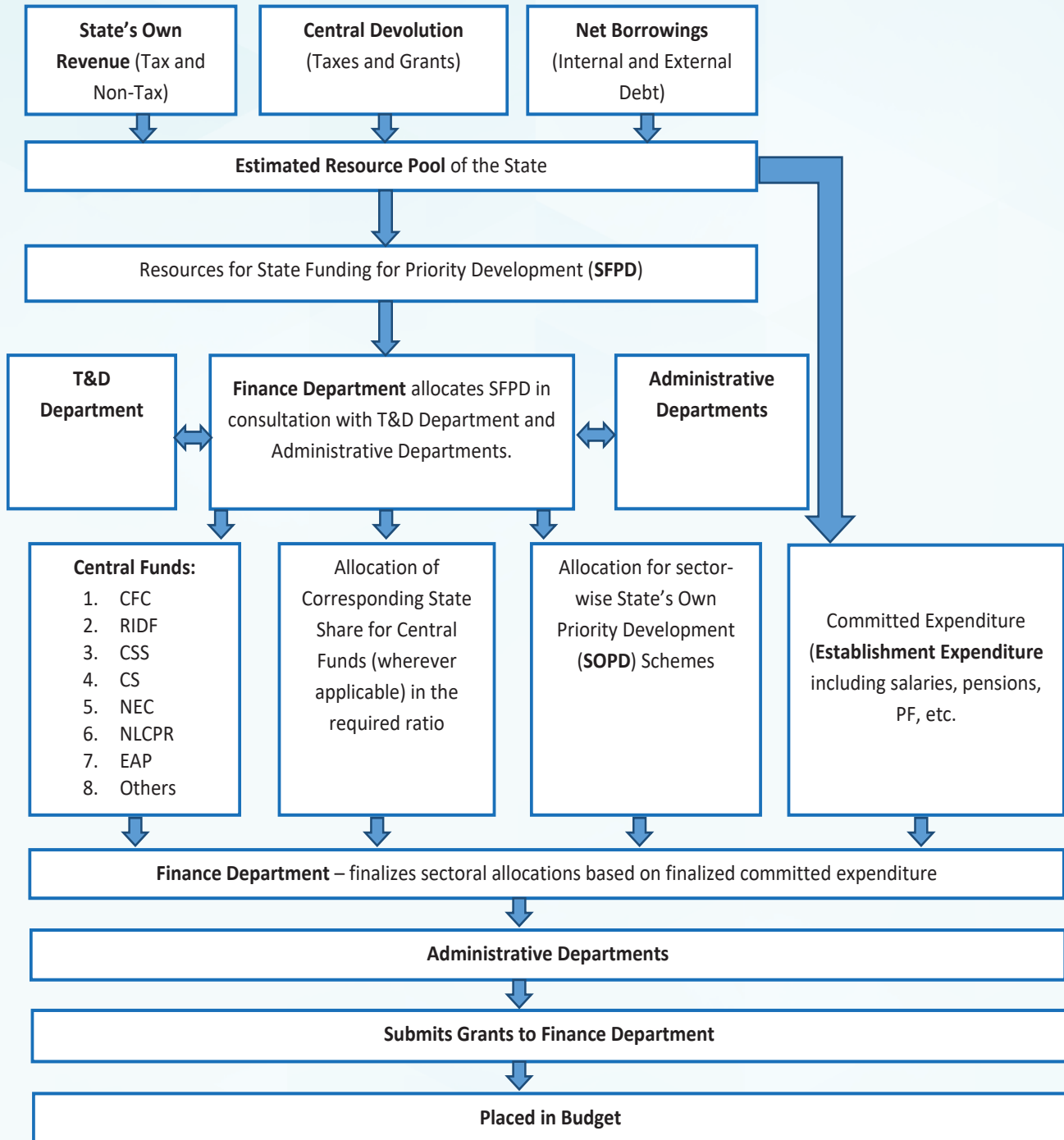
Grant 14 : Police

Grant 15 : Jails

Grant 18 : Fire Services

Grant 11 : Secretariat and Attached offices

## Budget Preparation Process 2018-19





# Astadash Mukutar Unnoyonee Maala

## Additional Classrooms, Partition Walls, and Electricity in Elementary Schools

As announced in the Assam Budget 2017-18, Gunotsav was launched across the state and it has become one of the major success stories of the Government. However, the assessments on the infrastructure side present a very grim picture. There are hundreds of schools that lack basic facilities such as separate classrooms, provision of electricity etc. In order to take care of these myriad deficiencies plaguing our basic educational system, after a quick assessment, it was found that a total requirement on account of additional classrooms, partition walls, and provision of electricity in these schools comes to around Rs. 980 Cr. Without any delay, and despite competing demands for resources from other sectors, an entire sum of Rs.980 crore has been allocated in one go, during the Financial Year 2018-19.



**Provision of Additional Classrooms, Partition Walls, and Electricity in Elementary Schools**

- Improving the elementary education in the state by extending the learnings from successful **Gunotsav** programme
- Strengthening the existing classrooms in schools and creation of additional classrooms, partition walls and electricity at elementary level
- Budget allocation for 2018-19: **Rs. 980 Crores**

## Inclusive Cancer Control Programme



**Inclusive Cancer Control Programme**  
A Partnership with Tata Trusts

- Introducing distributed **cancer care** model to strengthen our public health ecosystem to provide services as close to the patients' homes
- 6 government medical colleges and 11 district hospitals** along with Tata trusts will be strengthened by January 2019 to provide cancer care
- Contribution from Tata trusts and Government of Assam will be **Rs. 850 crores** and **Rs. 1080 crores** for 2 years respectively
- Additional budget allocation for 2018-19: **Rs. 250 Crores** over and above the budgetary allocation of **Rs. 250 Crores** during 2017-18

Every year thousands of people from Assam travel outside the state for treatment seeking a cure for the deadly disease – cancer. Most of those who travel, come back poorer and more often than not, bereft of a loved one. The North East Region has a very high cancer incidence and Assam accounts for a majority of these cancer patients. Cancer has become synonymous with death - time has come to address this fallacy. What makes this worse is that almost 60% of all cancers in Assam are preventable and if detected early lead to better survival rates. In the past two years, Government of Assam has taken several steps

to address this. The State Cancer Institute (SCI) in Guwahati is fast emerging as a state-of-the-art hub for cancer treatment in the state and boasts of the first Nuclear Medicine facility in the Region. The expansion plans for SCI will propel it to be among the top cancer institutions in the country. However, even coming to Guwahati is a challenge for many people in the state and that too for the long duration required for any cancer treatment. Six Government Medical Colleges namely, Guwahati, Dibrugarh, Silchar, Jorhat, Tezpur, Barpeta and eleven District Hospitals namely, Darrang, Dhubri, Goalpara, Golaghat, Haflong, Hojai, Karimganj, Kokrajhar, North Lakhimpur, Nagaon and Tinsukia will be strengthened by 2019 to provide varying degrees of cancer care. The State will partner with the pioneers who brought cancer care to India in the form of Tata Memorial Hospital. Tata Trusts will be an equal partner in this landmark public health program and towards all the activities Tata Trusts has committed an investment of Rs. 830 crore and Government of Assam will contribute Rs. 1080 crore spread over two financial years.

## Atal Amrit Abhiyan

In order to make quality healthcare accessible to all, Atal Amrit Abhiyan, an ambitious critical care health assurance scheme for the citizens of our state, was launched on 25th December, 2016. Over 1.6 crore beneficiaries have already been enrolled in this program. Each beneficiary over 18 years of age has been given a laminated card with a unique identification number and we have captured the biometrics of each and every enrolled beneficiary for identification. It is envisaged that almost 92% of Assam's total population will be covered by this scheme and when fully implemented, it would be one of the largest such universal health assurance schemes in the world catering to both BPL and APL population.



**ATAL AMRIT ABHIYAN**

- A **health assurance** scheme covering more than 90% of our population for critical, high cost procedures in 6 disease groups.
- More than 1.6 Crore beneficiaries enrolled. A cumulative payout of **Rs. 52 Crores** providing financial assistance to **9329** needy persons.
- Cashless program covering 3 crore population to be launched in April 2018.
- Among the biggest universal healthcare care program in the country.
- Budget allocation - **Rs. 400 Crores**

# 2018-19 Assam Budget Snapshot

**Astadash Mukutar Unnoyonee Maala (18 Flagship programme)**

**AXOM MAALA** ADDITIONAL CLASSROOMS, PARTITION WALLS, AND ELECTRICITY IN ELEMENTARY SCHOOLS  
 Deen Dayal Divyang Xahajya Achoni KANAKLATA MAHILA SABALIKARAN YOJANA

Universalization of Old Age Pension Scheme

**CITY INFRASTRUCTURE DEVELOPMENT FUND**

State Level Mega Skill Development Scheme

**AXOM ADARXO GRAM YOJANA**

**TEJASVI NAVADHITAMASTU EDU-INFRA FUNDS**

**INCLUSIVE CANCER CONTROL PROGRAMME**

MSME Credit Guarantee Scheme

Chah Bagicha Dhan Puraskar Aru Jeevan Suraksha Yojana

Scholarship scheme for girl children belonging to the Minority Communities

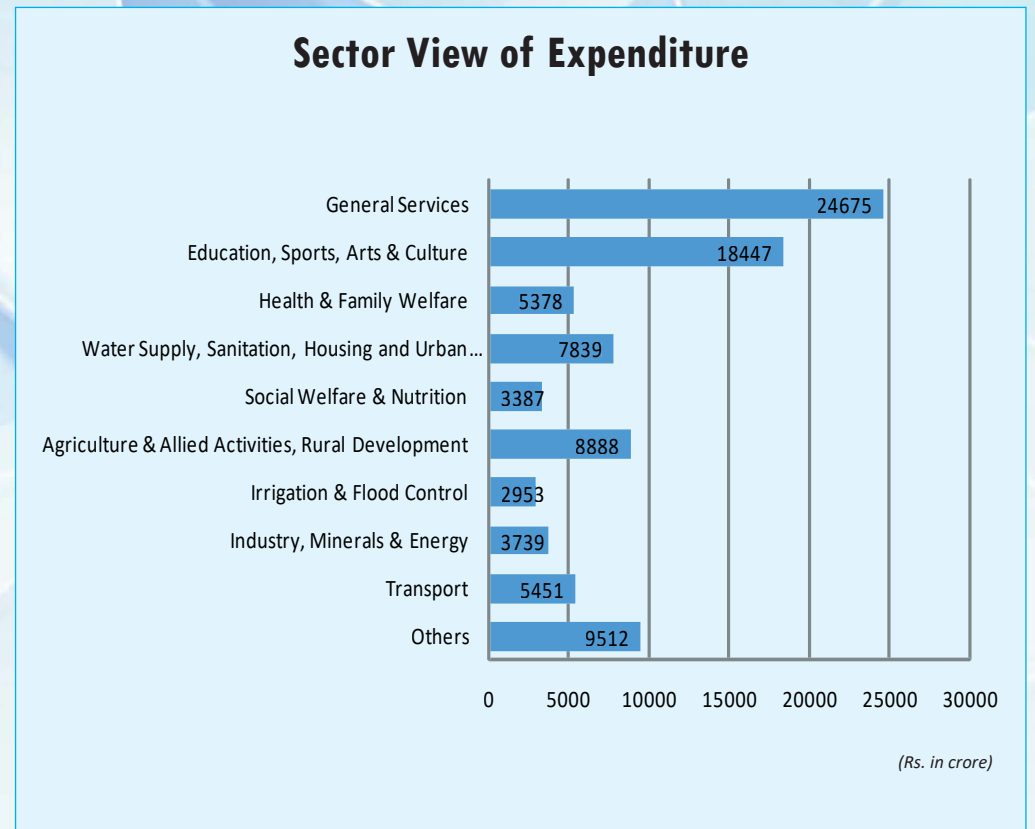
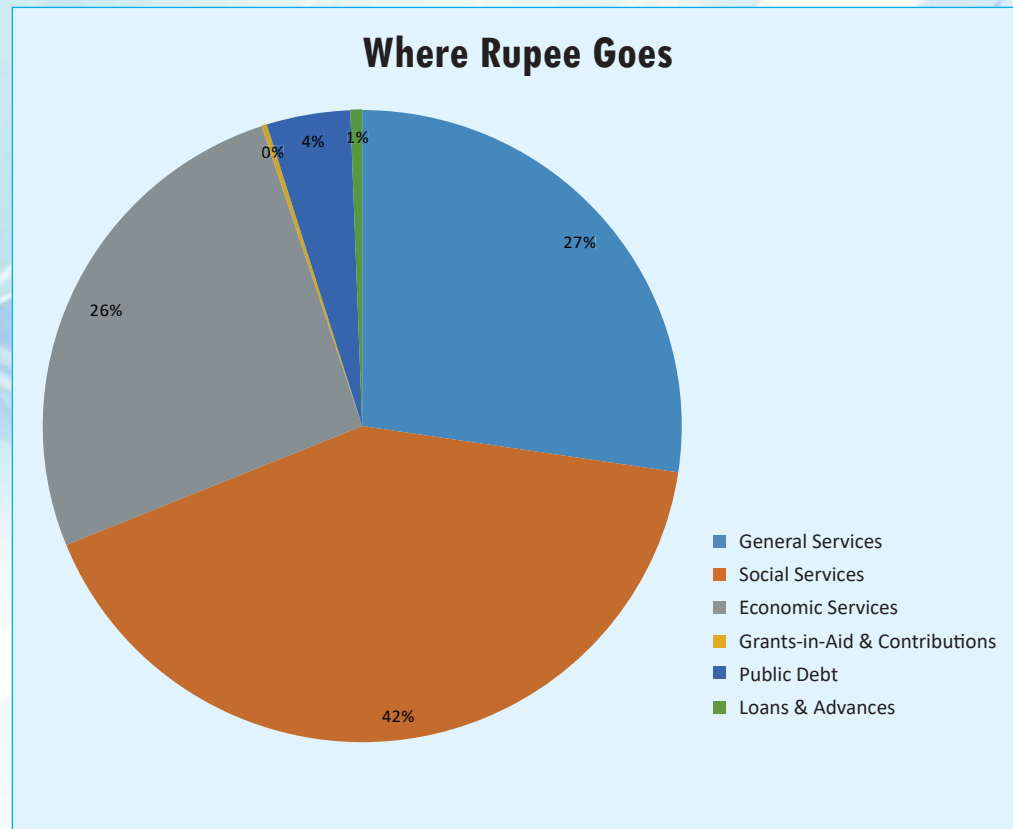
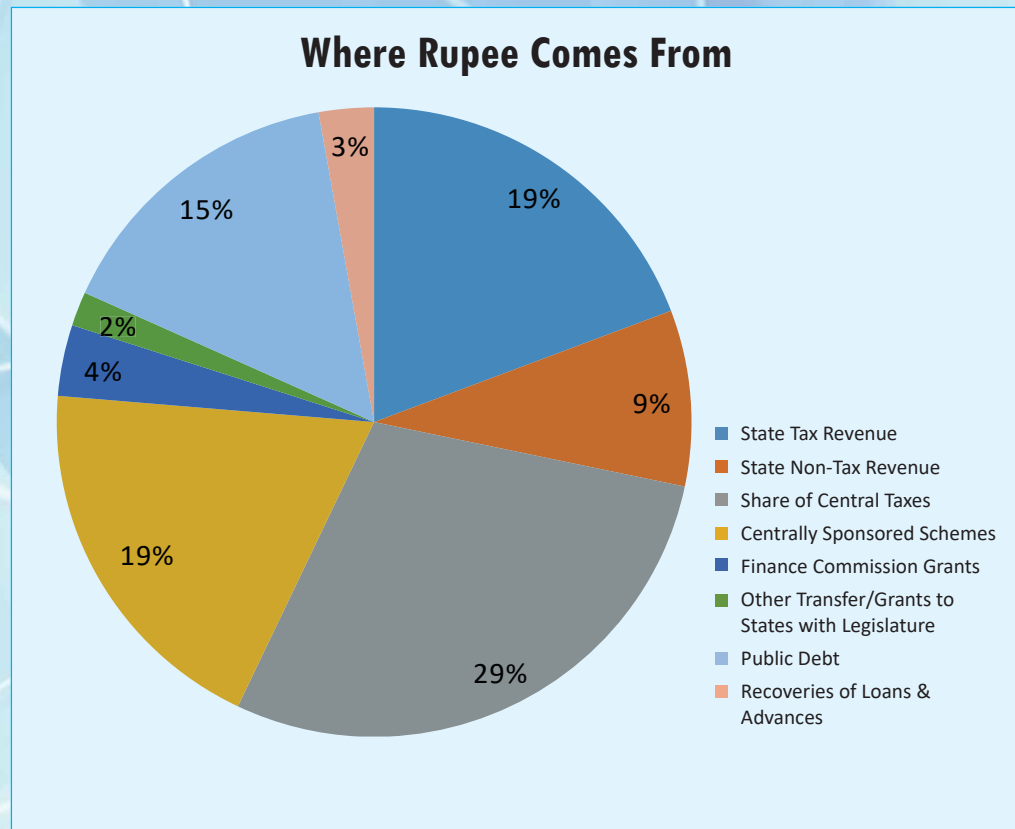
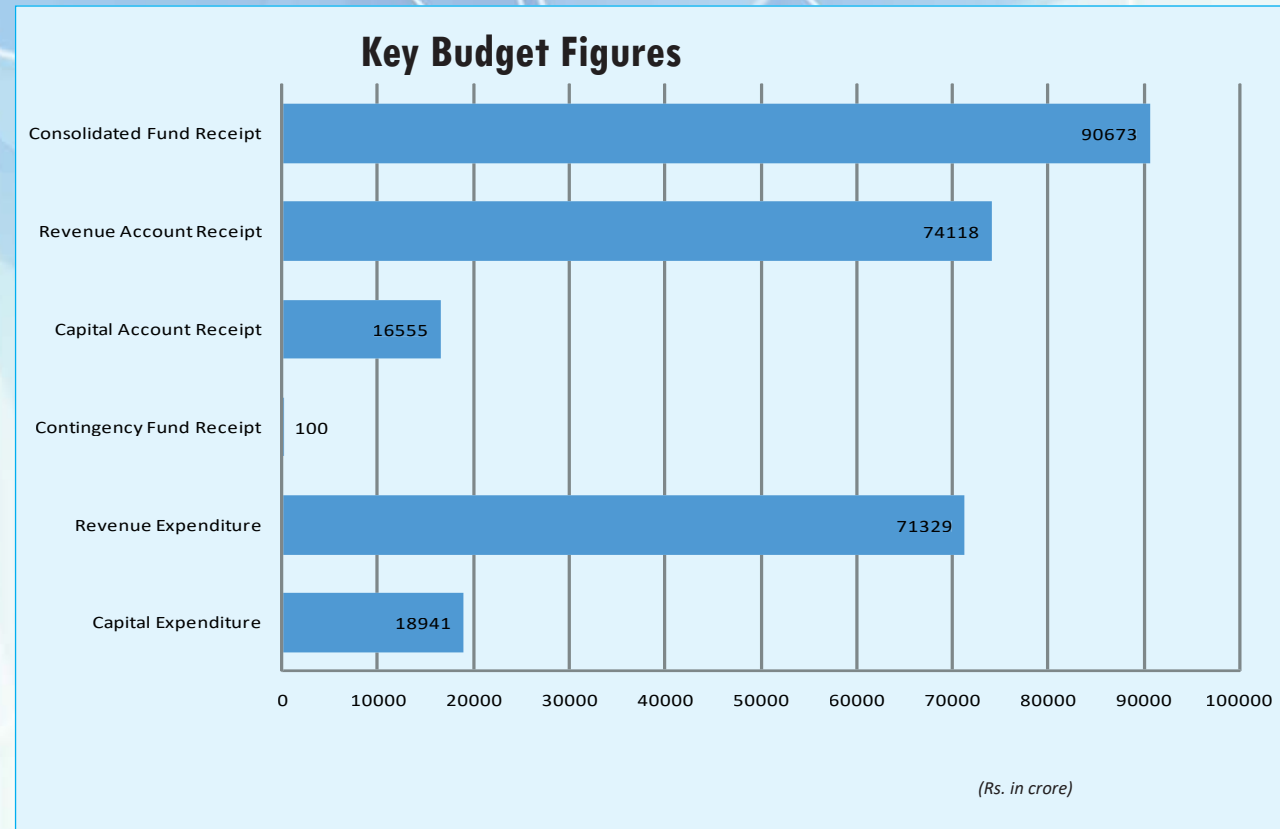
**Uttoron**

Conversion of 1000 Timber Bridges into RCC Bridges

Zero Interest on Crop Loans

SWAMI VIVEKANANDA ASSAM YOUTH EMPOWERMENT YOJANA

**ATAL AMRIT ABHIYAN**



## Kanaklata Mahila Sabalikaran Yojana

A scheme to promote at least one lakh self-sustainable, self-help groups (SHGs) in the State through loan and capital subsidy will be launched in the upcoming financial year. In addition to the earlier target of one lakh SHGs, this year the scheme would be further scaled up and add another 26,000 SHGs. In the coming years the Kanaklata Mahila Sabalikaran Yojana is all set to be a torchbearer for empowerment of our rural women and enable them to realize their rights and power in all spheres of life.



**KAMS**  
Kanaklata Mahila Sabalikaran Yojana

- Enabling **economic empowerment** and **social upliftment** to families through hard working, dedicated and sincere women Self Help Groups (SHGs).
- Strengthening Kanaklata Mahila Sabalikaran Yojana to become **torchbearer** for the SHG movement in the state.
- Addition of another 26,000 SHGs in the year 2018-19 making the total number of 1,26,000 SHGs.
- Additional Budget allocation for 2018-19: **Rs. 65 Crores**

## Universalization of Old Age Pension Scheme



**Universalization of Old Age Pension**

- Special care and attention to **senior citizens**
- Go beyond regulatory boundaries to provide benefits to meet their minimum needs.
- Monthly pension of Rs. 250 covering each and every senior citizen of the state.
- Budget allocation for 2018-19: **Rs. 400 Crores**

PRANAM Act, a law that lays down that all Government employees should take care of their elderly parents, has already enacted in Assam. Now, it's time to go beyond the regulatory boundaries of the Government and look after the entire elderly community and provide benefits that meet their minimum living needs. Taking a huge leap forward, the State Government is launching a pension scheme that covers each and every senior citizen of the State, irrespective of whether they are above poverty line or below poverty line. With this scheme, each elderly citizen will be entitled to a monthly pension of Rs. 250 per month.

## Tejasvi Navadhitamastu Edu-Infra Funds

As promised in the Budget 2017-18, we had launched the 'Tejasvi Nav-adhitam-astu Edu-Infra Funds (TNEIF)' scheme to re-imagine and re-structure higher education was launched as per the Budget promise of 2017-18. Accordingly, funds were gradually allocated for the infrastructure development of professional colleges and Universities to be spent over a period of three to four years. These investments are already showing early signs of rejuvenation across our institutions. To continue with this initiative during Budget 2018-19, an additional Rs.256 crore for the infrastructure development of the leading colleges and Universities of the State which we are certain will give a major boost to Higher Education in the State.




**TNEIF**  
Tejasvi Navadhitamastu Edu-Infra Funds

- Re-imagining higher education in the State of Assam.
- Last year, special grants of Rs.667 crores were allocated for **infrastructure development** of professional colleges and universities.
- To continue infrastructure development in the higher educational institutes of the state additional budget of **Rs. 256 Crores** is allocated this year.

## Chah Bagicha Dhan Puraskar Aru Jeevan Suraksha Yojana

To incentivize the digitization of the economy of the Tea Garden employees, and as part of the initiative of financial

inclusion the State Government announced that Rs.5000 will be credited to the bank accounts of each Tea Garden employee who had opened their Bank Accounts immediately post-demonetization. 'Chah Bagicha Dhan Puraskar Mela' was launched in January 2018 wherein Rs. 2500 was transferred as the first tranche to each of the 7,21,485 bank accounts of Tea Garden workers across 752 Tea Gardens spread over 26 Districts of Assam through Direct Benefit Transfer . Further, to ensure that this digitization is not a one-off event, a further Rs.2500 additional incentive will be transferred to all the accounts



**Chah Bagicha Dhan Puraskar Aru Jeevan Suraksha Yojana**

- A historic step in promoting digital mode of financial transactions and to create a **less cash economy**
- Universal social security coverage by enrolling bank accounts under PMJJY and PMSBY. The annual premiums of Rs.342 per account per year will be paid by the State Government
- To encourage continuation of bank accounts, another transfer of Rs. 2500 will take place after 6 months to each of the accounts which are kept active.
- Budget allocation for the **Phase 2** of the Chah Bagicha Dhan Puraskar aru Jeevan Suraksha Yojana 2018-19: **Rs. 120 Crores**

that are kept active continuously for 6 months. Going a step further, processes are initiated for enrolling all these active bank accounts under the Pradhan Mantri Jeevan Jyoti Yojana (PMJJY), a Life Insurance coverage plan, and the Pradhan Mantri Suraksha Bima Yojana (PMSBY), an accident insurance scheme which have a maximum sum assured of Rs.2 Lakhs.

## Zero Interest on Crop Loans, Farmers' Debt Relief and Financial Assistance for Farm Implements

During the last one and a half years, it was observed that our farmers have not been able to take full benefit of the subsidized, short term crop loans through KCCs. The prime reason for this is that most of these accounts have outstanding dues and as a result, credit flow from the banks has been clogged. The incentive of a one-time cash incentive of Rs.3000/- per inactive KCC holding farmer will continue. In a big step to provide relief to farmers who have availed bank loans, the Government have decided a one-time measure to unclog the much needed credit supply to the farmers. Further, zero interest loan, massive tractorization, 25% contribution on the outstanding loan amount are some of the unique schemes which will be launched in the state. In order to encourage our farmers to use scientific implements for better productivity, a financial assistance of Rs. 5000 per farmer is envisaged.

## Uttoron

Last year inputs were sought from the Honourable MLAs regarding the schemes they would like to include as part of the Budget. Though many of the needs of their constituencies have already been covered as part of the package of schemes announced by the State Government, there was a need to earmark funds for executing certain “Signature Schemes” in each constituency. Envisaging the creation of model villages where good quality public services – in terms of sanitation facilities, roads, drainage, electricity, drinking water, schools, healthcare institutions, Government of Assam have conceived the Axom Adarxo Gram Yojana. Over

the next three years, the Government will select two villages in each of the 126 assembly constituencies which would then be supported as model villages with holistic, inclusive social and economic development as fundamental objectives.

## Axom Adarxo Gram Yojana

State Government has already stressed the need for holistic, all-round development of villages and aims to double our farm income in 5 years through the Chief Ministers Samagra Gramya Unnayan Yojana (MSGUY). Taking inspiration from the scheme, Assam Government have conceived the Axom Adarxo Gram Yojana, a scheme which envisages a creation of model villages where good quality public services – in terms of sanitation facilities, roads, drainage, electricity, drinking water, schools, healthcare institutions - are provided on incremental basis to all the citizens. Over the next three years, the Government will select two villages in each of the 126 assembly constituencies which would then be supported as model villages with holistic, inclusive social and economic development as fundamental objectives.

## State Level Mega Skill Development Scheme

This Government is committed to providing comprehensive skills training to the youths of the state so that they can get gainful employment in different priority sectors. With the Advantage Assam Summit bearing witness to such encouraging participation and commitments from big corporate houses it becomes imperative to upgrade the skills of the local youths of the State. Now, the Government will undertake massive skills training program with assured placement for the youths of Assam, empowering them to compete with the best from the rest of India. The Government will invest Rs. 14,800 per individual, in training them and providing them with employable skills. Through this skills training programme Government

sets a target to cover 1.5 Lakh youths over a period of next 3 years which is one of the biggest initiatives being undertaken in the country. These endeavours are linked with the flagship programme of SVAYEM Yojana to employability and encourage entrepreneurship amongst our young population.

### City Infrastructure Development Fund

For improving the urban infrastructure in 6 large cities (except Guwahati) of the state, City Infrastructure Development Fund was announced in the last year's budget. This year, Government intend to additionally focus on the middle-tier towns, those with the population above 40000 (as per Census 2011) and accordingly propose to bring eight new towns under the scheme - Bongaigaon, Dhubri,

**State Level Mega Skill Development Scheme**

- Skill training program with assured placements for youth.
- Investment of Rs. 14,800 for individual in training and providing employable skills.
- Target to cover **1.5 lakh youth** over next 3 years.
- Budget allocation for 2018-19, **Rs. 77 Crores**

North Lakhimpur, Karimganj, Goalpara, Sibsagar, Barpeta and Golaghat. Like the CIDF announced earlier, the approach would be to identify the critical infrastructural deficiencies in these 8 towns. Funds will be invested in such a way that durable assets are created such as public parks, landmark roads, district libraries, district level stadia etc. are created to provide benefit to a large section of people.

**CIDF**  
City Infrastructure Development Fund

- Additional budget allocation to improve infrastructure in **6 large cities** (except Guwahati) of the state.
- Proposing **new 8 towns** under the scheme with Rs. 100 Crores for each town - Bongaigaon, Dhubri, North Lakhimpur, Karimganj, Goalpara, Sibsagar, Barpeta and Golaghat.
- Budget allocation for 2018-19, **Rs. 250 Crores**

### Conversion of 1000 Timber Bridges into RCC Bridges

Many of these timber bridges are lifelines of Rural Assam and have been constructed many decades earlier and have hardly witnessed any maintenance & upkeep. In 2017-18, 208 such bridges were sanctioned. Another 792 bridges as well to fast-track the conversion of the remaining timber bridges into RCC bridges are expected to be sanctioned by PWD. Finance Department will liberally and expeditiously sanction funds for this purpose. When completed, these strong, robust bridges will provide the much needed solid commutation support for our rural areas.

**CONVERSION**  
of 1000 Timber Bridges into RCC Bridges

- Improvement of critical rural infrastructure, especially **timber bridges**
- Last year, Rs. 100 crores were allocated to convert **1000** timber bridges into permanent **RCC bridges**.
- Work of conversion of 208 timber bridges already underway.
- Budget allocation for 2018-19, **Rs. 150 Crores**

### Scholarship scheme for girl children belonging to the Minority Communities

A new scheme is announced that proposes to support all girls belonging to minority community, to further aid and incentivize them to keep pursuing higher education. Towards this end, an annual scholarship of Rs. 2,000, Rs. 4,000, Rs. 6,000, Rs. 10,000 for girl students belonging to minority community studying in class 10th, 11th-12th, graduation & post-graduation, respectively has been proposed. These amounts which will be credited into their accounts through the DBT mode simply on self-certification that they are

unmarried and pursuing their education. This step is taken in the firm belief that if we educate a woman, we educate a family and this translates to an educated society.

**SCHOLARSHIP**  
Scheme for Girl Children Belonging to the Minority Communities

- Uplifting** all unmarried girls belonging to minority community from classes XI th till post-graduation.
- Annual scholarship** of Rs. 2,000, Rs. 4,000, Rs. 6,000, Rs. 10,000 for girl students belonging to minority community studying in class 10th, 11th-12th, graduation & post-graduation, respectively
- Budget allocation for 2018-19, **Rs 250 Crores**

### Axom Mala

Years of underfunding and perennial neglect to maintenance has dilapidated the State Highways (SH) and Major District Roads (MDR) network. The SH & MDR network now needs fast reconstruction. Most roads have poor riding quality, weak pavements, and inadequate capacity. Only about 16% percent of the secondary roads are double lane and

20 percent are still unpaved. To undertake the improvement of SH & MDR network, a programme – Assam Government

is launching 'Axom Mala' in line with 'Bharat Mala', for their reconstruction and maintenance of roads and rehabilitation of RCC bridges. Simultaneously, the Assam State Road Board (ASRB) will be strengthened by implementing the Action Plan already developed under Assam State Roads Project (ASRP). From a long-term perspective, the state government will fund primarily the reconstruction and maintenance of SH & MDRs, simultaneously it will ring-fence additional resources through external funding from agencies like JICA, ADB, World Bank, etc.

### Swami Vivekananda Assam Youth Empowerment Yojana

Last year Assam Government announced the Swami Vivekananda Assam Youth Empowerment Yojana, or SVAYEM which envisages to provide financial assistance to young entrepreneurs to about one lakh young people. However, working on the various modalities and mechanism including appropriate banking linkages, took slightly longer time than anticipated. Finally, the scheme is going to be launched in the Financial Year 2018-19.

ample importance during Advantage Assam as well. But it has been seen that it is not easy for MSMEs to secure loans from major banks because they are usually unable to provide necessary collaterals. At the same time, the risk perception of the lending agencies has to be addressed too so that loans may be given to MSMEs without fear of NPA. Therefore, in addition to the 20% reservation for local MSME products in all Government tenders and 25% preferential pricing that the state cabinet recently approved, I wish to present a scheme to facilitate them to receive loans without collaterals from major banks. Therefore, I propose a new scheme called 'MSME Credit Guarantee Scheme', wherein an amount of Rs. 100crore will be parked in a Credit Guarantee fund, which will act as a guarantee in case of failure of a project. The guarantee will cover up to 50% of the loan amount taken from scheduled commercial banks & RRBs for loans up to Rs.50 Lakh. Both existing and new MSMEs will stand to benefit from this credit guarantee scheme which, I am hopeful, will encourage entrepreneurship & the growth of industries.

### MSME Credit Guarantee Scheme

The role of Micro, Small and Medium Enterprise (MSME) is vital in our growing economy and society as they provide employment opportunity for the youths along with showcasing the traditional knowledge and wisdom of Assam. This is the reason why MSME sector was given

### Deen Dayal Divyang Xahajya Achoni

"Deen Dayal Divyang Xahajya Achoni" was launched to provide an assistance of Rs. 5000 for medical treatment for our differently abled brothers and sisters so that they lead their life with dignity and fulfilment. This was an effort towards sensitization and around 1.4 Lakh Divyang brothers and sisters were covered during 2017-18. As a moral and societal responsibility towards them, this scheme is extended further by providing a monthly sum of Rs.1000 (Rs. 12,000 annual) to our Divyang brothers and sisters starting from 2018-19. This Government would like to take this initiative further to ensure that this does not remain confined to a scheme; rather, it becomes a legally enforceable right of our Divyang brothers and sisters.

# Budget: Glossary of Terms

## Budget:

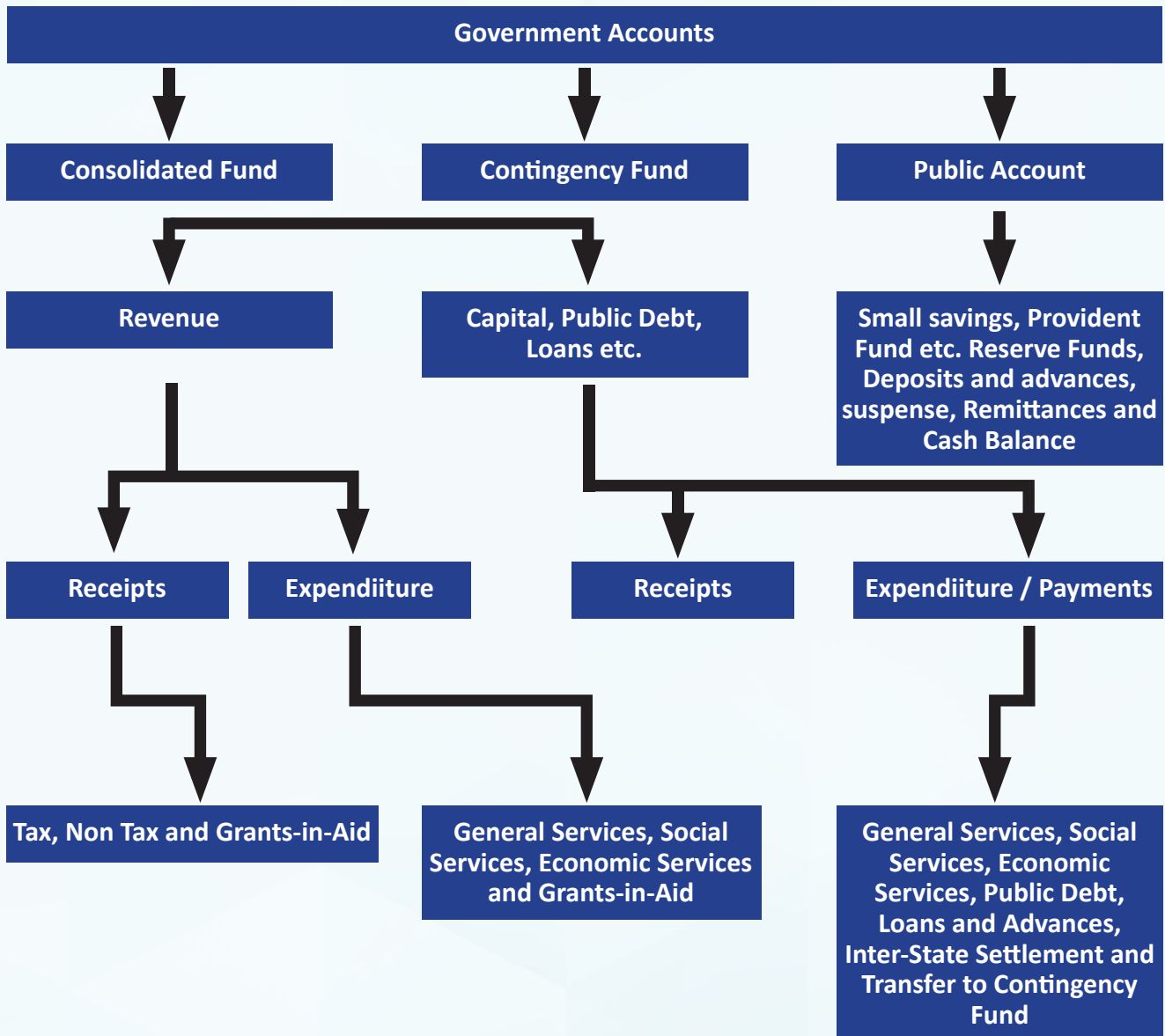
A budget is a statement of allocation of (scarce) resources to achieve government's objectives for a specific time period. It is a financial plan for how the Government will receive and utilize resources (funds) in a particular fiscal year. A Budget supports better accountability in the use of public funds; and helps in the prioritization of public functions to which scarce resources require immediate allocations.

## Major Budget Components:

Revenue: Funds that are raised through various means — Taxes (GST, Excise Duty, Assam's share of Central Taxes, etc.) and Non-Tax (royalty on mining natural resources and land revenue, etc.).

Expenditure: Funds used for spending on day to day expenditure and specific programs including capital projects.

## Structure of Government Accounts



## Consolidated Fund

All revenues received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including the interest thereon) form the Consolidated Fund. All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and the interest thereon), are met from this fund.

## Contingency Fund

A reserve fund set aside for possible unforeseen expenditure and established under Article 267(2) of the Constitution. It is an imprest placed at the disposal of the Governor.

## Public Account

All public moneys received, other than those credited to the Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, Government acts as a banker or trustee. The Public Account comprises of repayable like Small Savings and Provident Funds, Reserve Fund, Deposits and Advances, Suspense and Miscellaneous transaction (adjusting entries pending booking to final heads of account), Remittances between accounting entities, and Cash Balance.

## Deficit

Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.

## Revenue Deficit/ Surplus

Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.

# Types of Receipts

## Tax Revenue

Comprises taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.

## Non-Tax Revenue

Includes interest receipts, dividends, profits etc.

## Grants-in-Aid

Essentially, a form of Central Assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid Material and Equipment' received from foreign governments and channelized through the Union Government. In turn, the State Governments also give Grants-in-aid to institutions like 6th Schedule Councils, Panchayati Raj Institutions, Autonomous Bodies etc.

## Capital Receipts

These are loans raised by the Government from the public (these are termed as market loans), borrowings by the Government from the Reserve Bank of India and other parties through the sale of Treasury Bills, the loans received from foreign Governments and bodies, disinvestment receipts and recoveries of loans from State and Union Territory Governments and other parties.



Expenditure is classified as Revenue Expenditure and Capital Expenditure.

## Revenue Expenditure

Revenue Expenditure is an amount to meet the day-to-day running of the Government departments and for rendering of various services, making interest payments on debt, meeting subsidies, etc.

## Capital Expenditure

Capital Expenditure is an amount to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Example of capital expenditure are acquisition of assets like land, buildings, machinery, equipment, investments in shares, etc.

With the merger of the Plan and Non-plan heads, we have introduced new expenditure classifications as listed below:

Estimated Resource Pool	Consists of the Central Devolution , States Own Tax & Non-Tax Revenue and other sources of revenue including borrowing etc.
State Funding for Priority Development (SFPD)	Consists of the estimated resource pool excluding the former Non-Plan expenditure (now called as establishment expenditure etc.)
State Own Priority Development Schemes (SOPD)	Former State Plan scheme which includes schemes taken from State's Own resources , State Share for Centrally Sponsored Schemes / NEC / NLCP / RIDF counterpart funding for EAP etc., allocations to 6th Schedule Councils, TSP and SCSP.

### A list of the abbreviations used in the Budget Grant documents is listed below :

SOPD-G	State's Own Priority Development - General
SOPD-SCSP	State's Own Priority Development - SCSP
SOPD-TSP	State's Own Priority Development - TSP
SOPD-SS	State's Own Priority Development - State Share
SOPD-ODS	State's Own Priority Development - Other Development Scheme
CSS	Centrally Sponsored Scheme
RIDF-SS	Rural Infrastructure Development Fund - State Share
EAP	Externally Aided Projects
EAP-SS	Externally Aided Projects - State Share
TG-UL	Transfer Grants to Urban Local Bodies
TG-AC	Transfer Grants to Autonomous councils
TG-DC	Transfer Grants to Development councils
TG-SSA	Transfer Grants to Sixth Schedule Areas
TG-EI	Transfer Grants to Educational Institutions
TG-PRI	Transfer Grants to Panchayati Raj Institutions
TG-FFC	Transfer Grants to Finance Commission Grants
TG-SFC	Transfer Grants to State Finance Commission Grants
TG-IB	Transfer Grants to Individual Beneficiaries
SOPD-GSP	State's Own Priority Development - GOI Special Scheme
EE-CS	Establishment Expenditure - Central Share
RIDF-LS	Rural Infrastructure Development Fund - Loan Share
EE-SS	Establishment Expenditure - State Share
SOPD EE-SSA	Establishment Expenditure - Sixth Schedule Area





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