

SUMMARY OF THE FINANCIAL POSITION

বিত্তীয় স্থিতিৰ সাৰাংশ

The Financial position of the state of assam on the basis of accounts for the year 2024-25, Budget/ Revised Estimates for the year 2025-26 and the budget estimate for the 2026-27 is summerised below

2024-25 চনৰ আয় ব্যয়ৰ হিচাপৰ ভিত্তিত অসম ৰাজ্যৰ বিত্তীয় স্থিতি 2025-26 ৰ সংশোধিত প্ৰাক্কলন আৰু 2026-27 ৰ বিত্তীয় স্থিতি।

(Rupees in Lakhs)

লাখ টকাৰ হিচাপত

	Actual 2024-25 প্ৰকৃত	Budget Estimate 2025-26 আয়-ব্যয়	Revised Estimate 2025-26 সংশোধিত আয়-ব্যয়	Budget Estimate 2026-27 আয়-ব্যয়
I CONSOLIDATED FUND				
REVENUE ACCOUNT				
ৰাজহ শিতান				
Receipts	9690791.15	11722596.68	11821077.68	11856223.32
আয়				
Disbursements	9990795.94	11722596.68	13142852.28	11856223.32
বিতৰণ				
Surplus (+) / Deficit (-)	-300004.79	0.00	-1321774.60	0.00
ৰাহি (+) ঘাটি (-)				
CAPITAL ACCOUNT				
মূলধন শিতান				
Receipts	4137201.13	3820278.24	5769278.24	3328100.45
আয়				
Disbursements	4342172.40	3875917.86	6935341.79	3815264.63
বিতৰণ				
Surplus (+) / Deficit (-)	-204971.27	-55639.62	-1166063.55	-487164.18
ৰাহি (+) ঘাটি (-)				

	Actual 2024-25 প্রকৃত	Budget Estimate 2025-26 আয়-ব্যয়	Revised Estimate 2025-26 সংশোধিত আয়-ব্যয়	Budget Estimate 2026-27 আয়-ব্যয়
TOTAL I CONSOLIDATED FUND (Net) মুঠ একত্রীকৃত পুঁজি (নগদ)	-504976.06	-55639.62	-2487838.15	-487164.18
II CONTINGENCY FUND (Net) উপনিমিত্ত পুঁজি (নগদ)	0.00	0.00	0.00	0.00
III PUBLIC ACCOUNT (Net) রাজহুৱা শিতান (নগদ)	499580.67	251107.12	2151107.12	809664.99
GRAND TOTAL (I+II+III) সর্বমুঠ	-5395.39	195467.50	-336731.03	322500.81
Opening Balance আৰম্ভনি উদ্ধৃত	-22300.00	-257494.54	-27695.39	-364426.42
Closing Balance সামৰনি উদ্ধৃত	-27695.39	-62027.04	-364426.42	-41925.61

ACCOUNT FOR 2024-25

The following table shows the difference between the Revised Estimates, and the Actuals for the year 2024-25

(Rupees in Lakhs)
লাখ টকাৰ হিচাপত

	Actual 2024-25	Revised 2024-25	Difference (+) or (-)
Revenue Receipt ৰাজহ আয়ৰ	9690791.15	11220534.21	1529743.06
Capital Receipt মূলধন আয়ৰ	4137201.13	4560059.34	422858.21
Receipt under the Contingency Fund	0.00	0.00	0.00
Receipt under the Public Account	10006999.15	12328535.01	2321535.86
Total Receipts মুঠ আয়ৰ	23834991.43	28109128.56	4274137.13
Opening Balance	-22300.00	-22299.43	0.57
GRAND TOTAL	23812691.43	28086829.13	4274137.70
Revenue Expenditure ৰাজহ ব্যয়	9990795.94	11757293.39	1766497.45
Capital Expenditure মূলধন ব্যয়	4342172.40	5109977.05	767804.65
Expenditure under the Contingency Fund	0.00	0.00	0.00
Expenditure under the Public Account	9507418.48	11477053.23	1969634.75

	Actual 2024-25	Revised 2024-25	Difference (+) or (-)
Total Expenditure ਮੁੱਲ ਬਾਝ	23840386.82	28344323.67	4503936.85
Closing Balance	-27695.39	-257494.54	-229799.15
GRAND TOTAL	23812691.43	28086829.13	4274137.70

ACCOUNTS (2024-25)

2024-25 চনৰ হিচাপ

Opening Balance আৰম্ভণি উদ্বৃত্ত	:-	The opening balance of 2024-25 was (-)Rs.223.00 crores as per accounts of 2024-25
Revenue Receipts ৰাজহ আদায়	:-	The actual revenue receipt in 2024-25 was Rs.96907.91 crore as against the revised estimate of Rs.112205.34 crores relating to 2024-25 showing decrease of Rs.15297.43 crore against revised estimates.
Capital Receipts মূলধন আদায়	:-	The actual Capital receipts in the State Consolidated Fund in 2024-25 was Rs.41372.01 crores as against revised estimate of Rs.45600.59 crores relating to 2024-25 showing an decrease of Rs.4228.58 crores against the revised estimates of the year.
Expenditure ব্যয়	:-	The actual expenditure on Revenue account during 2024-25 was Rs.99907.96 crores as against the revised estimate of Rs.117572.93 crores of that year showing a decrease of Rs.17664.97 crores. The actual capital expenditure from Consolidated Fund was Rs.43421.72 crores as against the Revised Estimates of Rs.51099.77 crores of 2024-25.

The closing balance of 2024-25 was (-)Rs.276.95 crores as per accounts of 2024-25

BUDGET AND REVISED ESTIMATES 2025-26

আয়-ব্যয় আৰু সংশোধিত আয়-ব্যয়ৰ হিচাপ, ২০২৫-২৬ চন

The following table shows the Revised Estimates for the year 2025-26 as compared with the Budget Estimates for the same year.

তলৰ তালিকাৱ ২০২৪-২৫ ৰ আয়-ব্যয়ৰ হিচাপ আৰু সংশোধিত আয়-ব্যয়ৰ হিচাপ দেখুৱাইছে।

(Rupees in Lakhs)

লাখ টকাৰ হিচাপত

	Budget 2025-26 বাজেট	Revised 2025-26 সংশোধিত	Difference (+) or (-)
Revenue Receipt বাজহ আয়	11722596.68	11821077.68	98481.00
Capital Receipt মূলধন আয়	3820278.24	5769278.24	1949000.00
Receipt under the Contingency Fund উপনিমিত্ত পুঁজিৰ অধীনত আদায়	0.00	0.00	0.00
Receipt under the Public Account ৰাজহুৱা হিচাপৰ অধীনত আদায়	10548516.85	11748516.85	1200000
Total Receipts মুঠ আয়	26091391.77	29338872.77	3247481.00
Opening Balance আৰম্ভণি উদবৃত্ত	-257494.54	-27695.39	229799.15
GRAND TOTAL সৰ্বমুঠ	25833897.23	29311177.38	3477280.15
Revenue Expenditure বাজহ ব্যয়	11722596.68	13142852.28	1420255.60
Capital Expenditure মূলধন ব্যয়	3875917.86	6935341.79	3059423.93
Expenditure under the Contingency Fund উপনিমিত্ত পুঁজিৰ অধীনত ব্যয়	0.00	0.00	0.00
Expenditure under the Public Account ৰাজহুৱা হিচাপৰ অধীনত ব্যয়	10297409.73	9597409.73	-700000
Total Expenditure মুঠ ব্যয়	25895924.27	29675603.80	3779679.53
Closing Balance সামৰণি উদবৃত্ত	-62027.04	-364426.42	-302399.38
GRAND TOTAL সৰ্বমুঠ	25833897.23	29311177.38	3477280.15

Budget and Revised Estimates, 2025-26

আয়-ব্যয় আৰু সংশোধিত আয়-ব্যয়, 2025-26

The opening balance of financial year 2025-26 is taken at (-)Rs.276.95 crores under Revised Estimates. The estimated closing balance under Revised Estimate of 2025-26 year is (-) Rs.3644.26 crores.

- RECEIPTS** :- The Budget Estimates for 2025-26 under Revenue Account placed the total receipt in the Consolidated Fund at Rs.117225.97 crores. The Revised Estimates under Revenue Account has now been placed at Rs.118210.78 crores. There is thus increase of Rs.984.81 crores . in Revised Estimates. The Budget Estimate for 2025-26 under Capital Account in the Consolidated Fund was Rs.38202.78 crores. The Revised Estimate under Capital Account has now been placed at Rs.57692.78 crores. This has increased the Capital Receipts by Rs.19490 crore.
- EXPENDITURE** :- The Budget Estimates 2025-26 under Revenue Account from the Consolidated Fund was Rs.117225.97 crores whereas the Revised Estimates has now been placed at Rs.131428.52 crores.

Taking into account the opening balance of (-)Rs.276.95 crores, the year 2025-26 under Revised Estimate is anticipated to close at (-) Rs.3644.26 crores as against (-) Rs.620.27 crores of the Budget Estimates of the year 2025-26.

BUDGET 2026-27 আয় ব্যয় ২০২৬-২৭ চন The financial position for the year 2026-27 is summarised below ২০২৬-২৭ চন চনৰ বিত্তীয় স্থিতিৰ সাৰাংশ তলত দেখুওৱা হৈছে (Rupees in Lakhs) লাখ টকাৰ হিচাপত			
	Actuals 2024-25 প্রকৃত	Revised 2025-26 সংশোধিত	Budget 2026-27 আয় ব্যয়
Opening Balance আৰম্ভণি উদ্বৃত্ত	-22300.00	-27695.39	-364426.43
Revenue Receipt ৰাজহ আয়	9690791.15	11821077.68	11856223.32
Capital Receipt মূলধন আয়	4137201.13	5769278.24	3328100.45
Receipt under the Contingency Fund উপনিমিত্ত পুঁজিৰ অধীনত আদায়	0.00	0.00	0.00
Receipt under the Public Account ৰাজহুৱা হিচাপৰ অধীনত আদায়	10006999.15	11748516.85	13446622.01
Total Receipts মুঠ আয়	23834991.43	29338872.77	28630945.78
GRAND TOTAL সৰ্ব মুঠ	23812691.43	29311177.38	28266519.35
Revenue Expenditure ৰাজহ ব্যয়	9990795.94	13142852.28	11856223.32
Capital Expenditure মূলধন ব্যয়	4342172.40	6935341.79	3815264.63
Expenditure under the Contingency Fund উপনিমিত্ত পুঁজিৰ অধীনত ব্যয়	0.00	0.00	0.00
Expenditure under the Public Account ৰাজহুৱা হিচাপৰ অধীনত ব্যয়	9507418.48	9597409.73	12636957.02
Total Expenditure মুঠ ব্যয়	23840386.82	29675603.80	28308444.97
Closing Balance সামৰণি উদ্বৃত্ত	-27695.39	-364426.42	-41925.62
GRAND TOTAL সৰ্ব মুঠ	23812691.43	29311177.38	28266519.35

BUDGET, 2026-27

আয়-ব্যয়, ২০২৬-২৭

Opening Balance আৰম্ভণি উদ্বৃত্ত	:-	The opening balance for the year 2026-27 is estimated at (-) Rs.3644.26 Crores. The budget estimates for 2026-27 placed the total receipts of the Government of Assam at Rs.286309.46 crores and total disbursements at Rs.283084.45 crores, resulting in a net surplus in resource of Rs.3225 crores from current transactions during the year.
Revenue Receipts ৰাজহ আদায়	:-	The estimates of Revenue Receipts for 2026-27 is placed at Rs.118562.23 crores as against the estimated receipt of Rs.118210.78 crore of Revised Estimate of 2025-26.
Revenue Expenditure ৰাজহ ব্যয়	:-	The Revenue Expenditure for 2026-27 is estimated at Rs.118562.23 crores as against the estimated expenditure of Rs.131428.52 crores of Revised Estimates of 2025-26.
Capital Account, Receipts and Expenditure মূলধনী শিতান আয় আৰু ব্যয়	:-	The receipts on Capital Account within the Consolidated Fund is estimated at Rs.33281 crores for 2026-27 as against the Revised Estimate of Rs.57692.78 crore of 2025-26. The budget estimate of expenditure in 2026-27 on capital account is Rs.38152.65 crores as against Rs.69353.42 crores under the Revised Estimate of 2025-26.
Closing Balance সামৰণি উদ্বৃত্ত	:-	Together with the anticipated opening balance of (-) Rs.3644.26 crores, the financial year 2026-27 is thus estimated to close at (-) Rs.419.26 crores.
Contingency Fund উপনিমিত্ত পুঁজি	:-	Opening balance during 2026-27 in Contingency Fund is Rs.2000 cr and estimated closing balance is Rs.2000 crore.
Public account ৰাজহুৱা শিতান	:-	The transaction in Public Account mainly relate to deposits and withdrawals pertaining to Provident Funds of the Government employees including group insurance scheme, Civil Deposits, Reserve Funds, Suspense and Remittance accounts. The net result of estimates in public account transactions indicates a surplus of Rs.8096.65 crores during the year 2026-27.

The further details of the estimates by broad categories receipts and expenditure for 2026-27 along with corresponding estimates of the financial year 2025-26 and actuals of 2024-25 are shown in the memorandum of the Budget Estimates for 2026-27.

STATEMENT-F

FINANCIAL STATEMENT OF RECEIPTS AND EXPENDITURE OF THE GOVERNMENT OF ASSAM FOR THE YEAR 2026-27

অসম চৰকাৰৰ আয় আৰু ব্যয়ৰ বিত্তীয় প্ৰৱিৰণ

(Rupees in lakhs)

লাখ টকাৰ হিচাপত

Actuals প্ৰকৃত	Budget Estimates আয়-ব্যয়ৰ আনুমানিক হিচাপ	Revised Estimates সংশোধিত আয়-ব্যয়ৰ আনুমানিক হিচাপ	Head of Account হিচাপৰ শিতান	Budget Estimates আয়-ব্যয়ৰ আনুমানিক হিচাপ
2024-25	2025-26	2025-26		2026-27
[1]	[2]	[3]	[4]	[5]
			RECEIPT	
-22300.00	-257494.54	-27695.39	Opening Balance	-364426.43
13827992.28	15542874.92	17590355.92	A. Consolidated Fund	15184323.77
	200000.00	200000.00	C. Contingency Fund	200000.00
10006999.15	10548516.85	11748516.85	D. Public Account	13446622.01
23812691.43	26033897.23	29511177.38	NET TOTAL	28466519.35
			EXPENDITURE	
14332968.34	15598514.54	20078194.08	B. Consolidated Fund	15671487.95
	200000.00	200000.00	C. Contingency Fund	200000.00
9507418.48	10297409.73	9597409.73	E. Public Account	12636957.02
-27695.39	-62027.04	-364426.43	Closing Balance	-41925.62
23812691.43	26033897.23	29511177.38	NET TOTAL	28466519.35

STATEMENT SHOWING VARIOUS LOANS AND LIABILITIES OUTSTANDING AGAINST THE GOVERNMENT OF ASSAM

AS ON 31 ST MARCH, 2026 (Revised Estimates)

অসম চৰকাৰৰ বিভিন্ন বকেয়া ঋণৰ বিপৰীতে 2026 চনৰ 31 মাৰ্চৰ হিচাপত দেখুৱা প্ৰ-বিৱৰণ

(Rupees In Crore)

কোটি টকাৰ হিচাপত

Particulars সবিশেষ		Balance as on 31st March, 2026 2026 চনৰ 31 মাৰ্চত জমা খৰছৰ হিচাপৰ বাকী
A. PUBLIC DEBT ৰাজহুৱা ঋণ		
(a) Market Loans বজাৰ ঋণ		126839.00
I FLOATING DEBT অস্থায়ী ঋণ		
(a) Ways & Means Advances from the Reserve Bank of India ভাৰতীয় ৰিজাৰ্ভ বেংকৰ পৰা পোৱা অৰ্থোপায়		
(b) Loans from the Reserve Bank of India (Shortfall) ভাৰতীয় ৰিজাৰ্ভ বেংকৰ পৰা পোৱা ঋণ		
II LOANS FROM THE CENTRAL GOVERNMENT কেন্দ্ৰীয় চৰকাৰৰ পৰা পোৱা ঋণ (This includes 50 years intrest free loans from Govt. of India amounting Rs.7757.12 crore under Scheme for Special Assistance for States for Capital Investment during 2024-25)		29294.71
III OTHER LOANS অন্যান্য ঋণ		
(a) Loans from the Life Insurance Corporation of India ভাৰতীয় জীৱন বীমা নিগমৰ পৰা পোৱা ঋণ		
(b) Loans from the General Insurance Corporation of India ভাৰতীয় সাধাৰণ বীমা নিগমৰ পৰা পোৱা ঋণ		13733.66
(c) Loans from National Cooperative Development Corporation ৰাষ্ট্ৰীয় সমবায় উন্নয়ন নিগমৰ পৰা পোৱা ঋণ		
(d) Loan from National Bank for Agricultural & Rural Development		
(e) Other Loans অন্যান্য ঋণ		
(f) NSSF		2817.32
A. TOTAL PUBLIC DEBT		172684.69

B.	Other Liabilities	
	GIS and State provident Fund	13111.06
	Reserve Funds bearing Interest	2488.06
	Reserve Funds not bearing Interest	14.46
	Deposit bearing interest	448.80
	Deposit not bearing interest	7314.95
B.	TOTAL OTHER LIABILITIES	23377.33
	Total Public Debt and Other Liabilities	196062.02