



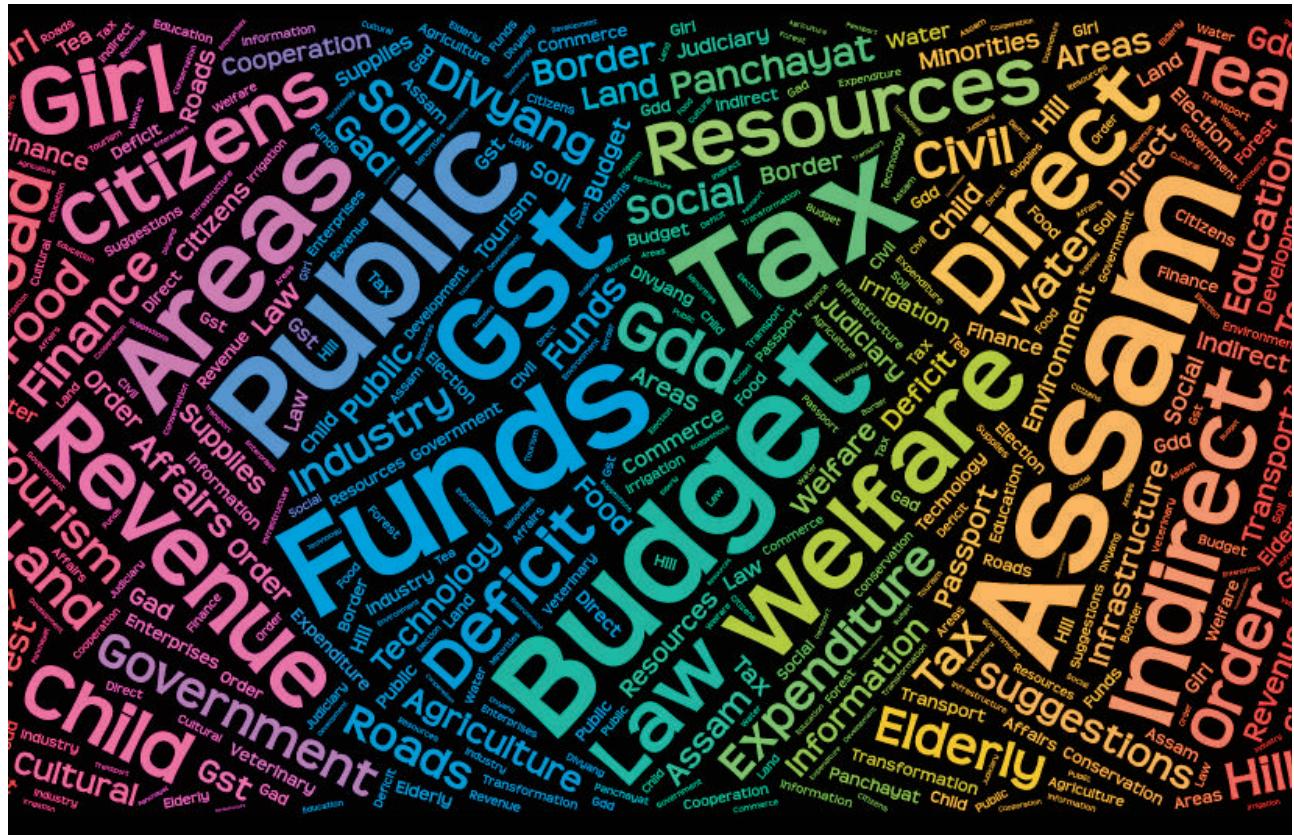
2018-19



A booklet on
Citizens Budget

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Budget is a statement of allocation of 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 sup-

ports better accountability in the use of public funds; and helps in the prioritization of public functions to which scarce resources require immediate allocations. For common citizens, Budget is not only a formal government document, it is also a statement that touches their lives and ensures well-being. Therefore, citizen

participation in Budget making, without diluting the importance of detailed budget documents, fosters greater accountability on how public money is managed. Apart from having a sense of ownership and participation, Citizens Budget ensures greater information dissemination.



Major Budget Terminologies:

Direct Taxes: Direct taxes are the ones that fall directly on individuals and corporations. For example, income tax, corporate tax etc.

Indirect Taxes: Indirect taxes are imposed on goods and services. They are paid by consumers when they buy goods and services. These include excise duty,

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 programmes including capital projects.

Consolidated Fund: All revenues received by the Government including tax and non-tax revenues, loans raised and repayment of loans made (including the interest thereon) form the Consolidated

customs duty etc.

GST: Goods and Services Tax is an indirect tax levied on the sale of goods and services (except a few products like petroleum and alcohol, etc. which are taxed separately by the state governments).

Revenue: Funds that are raised through various means — Tax (GST, Excise Duty, Assam's share

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 repayables like Small Savings and Provident Funds, Reserve Fund, Deposits and Advances, Suspense

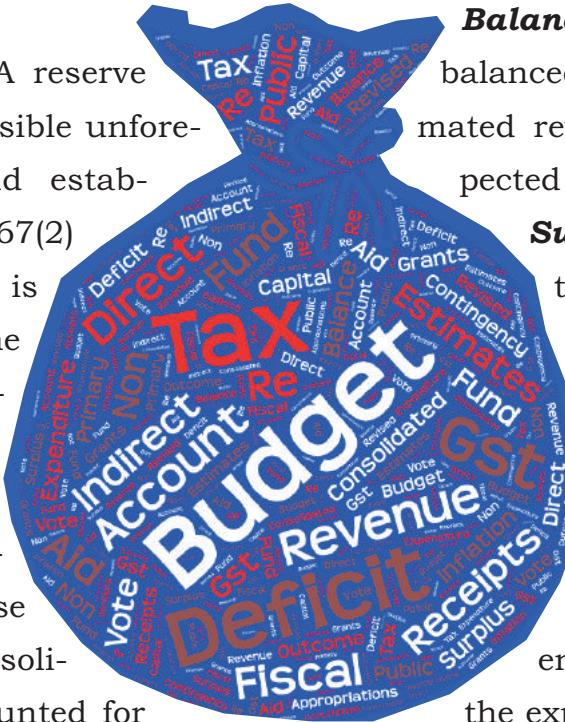
and Miscellaneous transaction (adjusting entries pending booking to final heads of account), Remittances between accounting entities, and Cash Balance.

Balance Budget: Budget is a balanced one when the estimated revenue/receipt and expected expenditure are equal.

Surplus Budget: When the estimated revenue/receipt is more than the expected expenditure it is surplus budget.

Deficit Budget:
When estimate revenue/receipt is less than expected expenditure it is

Fiscal Deficit: When the government's non-borrowed receipts fall short of its entire expenditure, it has to borrow money from the public to meet the shortfall. The excess of total expenditure over





Inflation is the sustained increase in the general price level of goods and services.

total non-borrowed receipts is called the fiscal deficit.

Revenue Deficit: The difference between revenue expenditure and revenue receipt is known as revenue deficit. It shows the shortfall of government's current receipts over current expenditure.

Primary Deficit: The primary deficit is the fiscal deficit minus interest payments. It tells how much of the Government's borrowings are going towards meeting expenses other than interest payments.

Inflation: A sustained increase in the

general price level of goods and services. The inflation rate is the percentage rate of change in the price level.

Vote on Account: The Vote on Account is a grant made in advance by the Assembly, in respect of the estimated expenditure for a part of new Financial Year, pending the completion of procedure relating to the voting on the Demand for Grants and the passing of the Appropriation Act. It is usually presented when the government of the day does not have sufficient time to present a full budget. It is also done when na-

tional elections arrive near and propriety demands that the task of preparing and framing the full budget be left to the incoming department.

Budget Estimates: Amount of money allocated in the Budget to any ministry or scheme for the coming financial year.

Revised Estimates: Revised Estimates are mid-year review of possible expenditure, taking into account the rest of expenditure, New Services and New instrument of Services etc. Revised Estimates are not voted by the legislature, and hence by itself do not provide any authority for expenditure. Any additional projections made in the Revised Estimates need to be authorized for expenditure through the legislature's approval or by Re-appropriation order.



Re-appropriations: Re-appropriations

refer to the allotment of a specific sum of money for meeting the expenditures on a particular job as enunciated in the Detailed Demands for Grants and it allow the Government to re-appropriate provisions from one sub-head to another within the same Grant. Re-appropriation

provisions may be sanctioned by a competent authority at any time before the closure of the financial year to which such grant or appropriation relates. The Comptroller & Auditor General and the Public Accounts Committee reviews these

re-appropriations and comments on them for taking corrective actions.

Outcome Budget: From the fiscal year 2006-07, every Ministry presents a preliminary Outcome Budget to the Ministry of Finance, which is responsible for compiling them. The Outcome Budget is a

progress card on what various Ministries and Departments have done with the outlays in the previous annual budget. It measures the developmental outcomes of all Government programmes and whether the money has been spent for the purpose it was sanctioned including the outcome of the fund usage.

ment from the Union Government. Includes 'External Grant Assistance' and 'Aid Material and Equipment' received from foreign governments and channeled 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.

T ypes 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 on receipts, dividends, profits etc.

Grants-in-Aid: Essentially, a form of Central Assistance to the State Govern-



D

ecoding Citizens Budget:

Citizen or Participatory Budget is a process where common citizens get a chance to deliberate and decide what the Budget should incorporate and its look and feel. It has been prevalent in many parts of the world, including Europe, Africa and Asia since last many years.

limited successes in implementing a full-fledged Citizens Budget.

Initiatives by Government of Assam:

With a new government taking charge, Assam made its first attempt to make a citizen-centric Budget during the Budget 2017-18, which involved inviting online suggestions from the citizens.

With a promising beginning last year, the state has taken a huge leap in



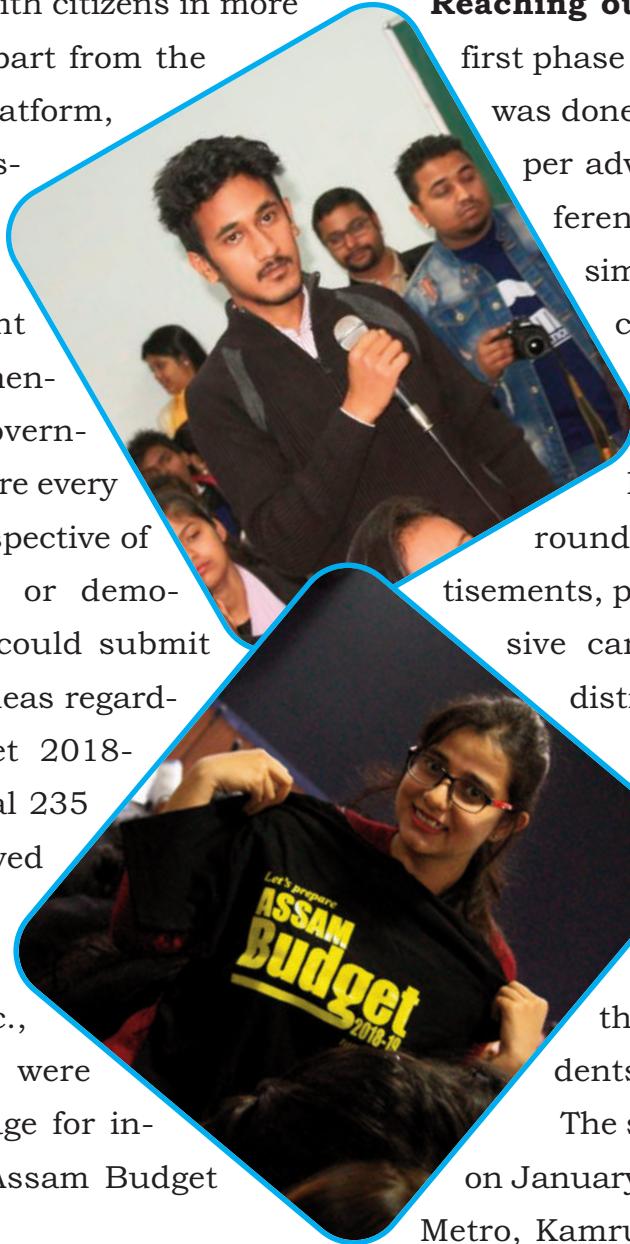
In India, it is a relatively new format; where till recently, budget making has never gone past the sacred boundaries of Legislature and Executive (bureaucracy included). Though many states have been trying to incorporate the views of citizens, there have been

reaching out to citizens across Assam for Budget 2018-19. For the first time Finance Department officials launched an intensive publicity campaign across the state, involving newspaper advertisements, social media campaigns, press releases and campus seminars.

It engaged with citizens in more ways than one. Apart from the usual MyGov platform, there was Suggestion Forms routed through the Finance Department and other departmental websites of Government of Assam. Here every internet user, irrespective of caste, creed, sex or demographic diversity could submit suggestions and ideas regarding Assam Budget 2018-19. Out of the total 235 inputs received across key sectors like girl child, divyang, elderly, etc., good suggestions were given due weightage for incorporation into Assam Budget 2018-19.

Reaching out to the masses: The first phase of awareness campaign was done in the form of newspaper advertisements in five different languages and simultaneous social media campaigns. The second phase of awareness campaign was launched with another round of newspaper advertisements, press release and a massive campus drive across 17 districts, involving 40 educational institutes, covering universities, colleges and schools thereby reaching out to more than five thousand students and teachers.

The six-day campaign began on January 29th, 2018 at Kamrup Metro, Kamrup, Golaghat and Dhe-



maji districts simultaneously. During the course of the following days, the campaign covered 13 other districts — Jorhat, Majuli, Dibrugarh, Sonitpur, Biswanath, Lakhimpur, Barpeta, Bongaigaon, Kokrajhar, Nagaon, Karbi Anglong, NC Hills, and Cachar.

A new logo: Simultaneously, a logo design competition for Assam Budget was also conducted inviting citizens to draw and design a logo for Assam Budget using the MyGov platform. A Committee (comprising design experts from IIT Guwahati) selected one designed by Shri Kalpataru Bor Deori as the best logo among the 39 entries received till

the last date of submission.

The winning logo illustrates a money bag with Rupee symbol with a gear (symbol of progress, skill, technology and architecture of system) and head of one horned rhino (symbol of Assam, representing strength and unity in diversity) represents the various aspects of Assam Budget. The graph blended with the rhino represents sustainable growth. The two colours that have been used prominently are — orange (associated with enthusiasm, happiness and success) and green (associated with growth, freshness and environment).

**VOX POPULI,
VOX DEI**

AGRI BOOST
Government should make sufficient budgetary allocation in the agricultural head and enhance skills of the cultivators.

BIJIT KUMAR BORAH

KIDS & BOOKS
Can we start a programme like 'library in every school'? This will greatly complement the Gunotsav programme.

DILIP HAZARIKA

GREEN VISION
Massive Plantation drive is need of the hour in denuded Reserve Forest areas. Such places with no semblance of Forests must be identified and fenced...

JADAB CHAKRAVORTY

FOCUS MSME
An electricity plant, where we can make electrical energy from garbages, waste etc., is required in the state especially in Guwahati.

MONOJ KUMAR DEY



A visual rundown of the Assam Budget 2018-19
awareness campaign across 17 districts



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