

SUMMARY OF THE FINANCIAL POSITION

বিত্তীয় স্থিতিৰ সাৰাংশ

The Financial position of the state of assam on the basis of accounts for the year 2022-23, Budget/ Revised Estimates for the year 2023-24 and the budget estimate for the 2024-25 is summerised below

2022-23 চনৰ আয় ব্যয়ৰ হিচাপৰ ভিত্তিত অসম ৰাজ্যৰ বিত্তীয় স্থিতি 2023-24 ৰ সংশোধিত প্ৰাক্কলন আৰু 2024-25 ৰ বিত্তীয় স্থিতি।

(Rupees in Lakhs)

লাখ টকাৰ হিচাপত

| | Actual 2022-23 প্ৰকৃত | Budget Estimate 2023-24 আয়-ব্যয় | Revised Estimate 2023-24 সংশোধিত আয়-ব্যয় | Budget Estimate 2024-25 আয়-ব্যয় |
|---|-----------------------------|---|---|---|
| I CONSOLIDATED FUND | | | | |
| REVENUE ACCOUNT | | | | |
| ৰাজহ শিতান | | | | |
| Receipts আয় | 8974229.71 | 11408469.34 | 11703811.73 | 11194384.00 |
| Disbursements বিতৰণ | 10181464.30 | 11133659.10 | 11843394.93 | 11009185.66 |
| Surplus (+) / Deficit (-) বাহি (+) ঘাট (-) | -1207234.59 | 274810.24 | -139583.20 | 185198.34 |
| CAPITAL ACCOUNT | | | | |
| মূলধন শিতান | | | | |
| Receipts আয় | 2827509.31 | 2535918.97 | 4817758.44 | 3166173.35 |
| Disbursements বিতৰণ | 2546841.09 | 2841867.85 | 5153218.09 | 3379876.12 |
| Surplus (+) / Deficit (-) বাহি (+) ঘাট (-) | 280668.22 | -305948.88 | -335459.65 | -213702.77 |
| TOTAL I CONSOLIDATED FUND (Net) | | | | |
| মুঠ একত্ৰীকৃত পুঁজি (নগদ) | -926566.37 | -31138.64 | -475042.85 | -28504.43 |
| II CONTINGENCY FUND (Net) | | | | |
| উপনিমিত্ত পুঁজি (নগদ) | 180000.00 | 0.00 | 0.00 | 0.00 |

| | Actual 2022-23 প্রকৃত | Budget Estimate 2023-24 আয়-ব্যয় | Revised Estimate 2023-24 সংশোধিত আয়-ব্যয় | Budget Estimate 2024-25 আয়-ব্যয় |
|--|-----------------------------|---|---|---|
| III PUBLIC ACCOUNT (Net) বাজহুরা শিতান (নগদ) | 861801.30 | 97234.23 | 305524.29 | 187998.94 |
| GRAND TOTAL (I+II+III) সর্বমুঠ | 115234.93 | 66095.59 | -169518.56 | 159494.51 |
| Opening Balance আবলম্বনি উদ্ধৃত | -182657.98 | -159618.65 | -67423.05 | -236941.61 |
| Closing Balance সামবনি উদ্ধৃত | -67423.05 | -93523.06 | -236941.61 | -77447.10 |

ACCOUNT FOR 2022-23

The following table shows the difference between the Revised Estimates, and the Actuals for the year 2022-23

(Rupees in Lakhs)
লাখ টকাৰ হিচাপত

| | Actual 2022-23 | Revised 2022-23 | Difference (+) or (-) |
|--|--------------------|--------------------|--------------------------|
| Revenue Receipt ৰাজহ আয়ৰ | 8974229.71 | 11180675.48 | 2206445.77 |
| Capital Receipt মূলধন আয়ৰ | 2827509.31 | 2571499.00 | -256010.31 |
| Receipt under the Contingency Fund | 180000.00 | 180000.00 | 0.00 |
| Receipt under the Public Account | 11914612.42 | 17936093.03 | 6021480.61 |
| Total Receipts মুঠ আয়ৰ | 23896351.44 | 31868267.51 | 7971916.07 |
| Opening Balance | -182657.98 | -182660.18 | -2.20 |
| GRAND TOTAL | 23713693.46 | 31685607.33 | 7971913.87 |
| Revenue Expenditure ৰাজহ ব্যয় | 10181464.30 | 12663550.23 | 2482085.93 |
| Capital Expenditure মূলধন ব্যয় | 2546841.09 | 2989013.13 | 442172.04 |
| Expenditure under the Contingency Fund | 0.00 | 0.00 | 0.00 |
| Expenditure under the Public Account | 11052811.12 | 16192662.62 | 5139851.5 |
| Total Expenditure মুঠ ব্যয় | 23781116.51 | 31845225.98 | 8064109.47 |
| Closing Balance | -67423.05 | -159618.65 | -92195.60 |
| GRAND TOTAL | 23713693.46 | 31685607.33 | 7971913.87 |

ACCOUNTS (2022-23)

2022-23 চনৰ হিচাপ

- Opening Balance** :- The opening balance of 2022-23 was (-)Rs.1826.58 crores as per accounts of 2022-23.
আৰম্ভণি উদ্বৃত্ত
- Revenue Receipts** :- The actual revenue receipt in 2022-23 was Rs.89742.30 crore as against the revised estimate of Rs.111806.75 crores relating to 2022-23 showing decrease of Rs.22064.45 crore against revised estimates.
ৰাজহ আদায়
- Capital Receipts** :- The actual Capital receipts in the State Consolidated Fund in 2022-23 was Rs.28275.09 crores as against revised estimate of Rs.25714.99 crores relating to 2022-23 showing an increase of Rs.2560.10 crores against the revised estimates of the year.
মূলধন আদায়
- Expenditure** :- The actual expenditure on Revenue account during 2022-23 was Rs.101814.64 crores as against the revised estimate of Rs.126635.50 crores of that year showing a decrease of Rs.24820.86 crores. The actual capital expenditure from Consolidated Fund was Rs.25468.41 crores as against the Revised Estimates of Rs.29890.13 crores of 2022-23.
ব্যয়

The actual transaction during 2022-23 shows a surplus of Rs.1152.35 crores taking into account the opening balance of (-)Rs.1826.58 crore and closing balance of (-)Rs.674.23 crore.

BUDGET AND REVISED ESTIMATES 2023-24

আয়-ব্যয় আৰু সংশোধিত আয়-ব্যয়ৰ হিচাপ, ২০২৩-২৪

The following table shows the Revised Estimates for the year 2023-24 as compared with the Budget Estimates for the same year.

তলৰ তালিকাৱি ২০২৩-২৪ ৰ আয়-ব্যয়ৰ হিচাপ আৰু সংশোধিত আয়-ব্যয়ৰ হিচাপ দেখুৱাইছে।

(Rupees in Lakhs)

লাখ টকাৰ হিচাপত

| | Budget 2023-24 বাজেট | Revised 2023-24 সংশোধিত | Difference (+) or (-) |
|--|----------------------------|-------------------------------|--------------------------|
| Revenue Receipt বাজহ আয় | 11408469.34 | 11703811.73 | 295342.39 |
| Capital Receipt মূলধন আয় | 2535918.97 | 4817758.44 | 2281839.47 |
| Receipt under the Contingency Fund উপনিমিত্ত পুঁজিৰ অধীনত আদায় | 0.00 | 0.00 | 0.00 |
| Receipt under the Public Account বাজহুৱা হিচাপৰ অধীনত আদায় | 18029883.12 | 14930137.74 | -3099745.38 |
| Total Receipts মুঠ আয় | 31974271.43 | 31451707.91 | -522563.52 |
| Opening Balance আৰম্ভণি উদ্বৃত্ত | -159618.65 | -67423.05 | 92195.60 |
| GRAND TOTAL সৰ্বৰ মুঠ | 31814652.78 | 31384284.86 | -430367.92 |
| Revenue Expenditure বাজহ ব্যয় | 11133659.10 | 11843394.93 | 709735.83 |
| Capital Expenditure মূলধন ব্যয় | 2841867.85 | 5153218.09 | 2311350.24 |
| Expenditure under the Contingency Fund উপনিমিত্ত পুঁজিৰ অধীনত ব্যয় | 0.00 | 0.00 | 0.00 |
| Expenditure under the Public Account বাজহুৱা হিচাপৰ অধীনত ব্যয় | 17932648.89 | 14624613.45 | -3308035.44 |
| Total Expenditure মুঠ ব্যয় | 31908175.84 | 31621226.47 | -286949.37 |
| Closing Balance সামৰণি উদ্বৃত্ত | -93523.06 | -236941.61 | -143418.55 |
| GRAND TOTAL সৰ্বৰ মুঠ | 31814652.78 | 31384284.86 | -430367.92 |

Budget and Revised Estimates, 2023-24

আয়-ব্যয় আৰু সংশোধিত আয়-ব্যয়, 2023-24

The opening balance of financial year 2023-24 is taken at (-)Rs.674.23 crores under Revised Estimates. The estimated closing balance under Revised Estimate of 2023-24 year is (-) Rs.2369.41 crores.

- RECEIPTS** :- The Budget Estimates for 2023-24 under Revenue Account placed the total receipt in the Consolidated Fund at Rs.114084.69 crores. The Revised Estimates under Revenue Account has now been placed at Rs.117038.12 crores. There is thus increase of Rs.2953.43 crores . in Revised Estimates. The Budget Estimate for 2023-24 under Capital Account in the Consolidated Fund was Rs.25359.19 crores.The Revised Estimate under Capital Account has now been placed at Rs.48177.58 crores. This has increased the Capital Receipts by Rs.22818.39 crore.
- EXPENDITURE** :- The Budget Estimates 2023-24 under Revenue Account from the Consolidated Fund was Rs.111336.59 crores whereas the Revised Estimates has now been placed at Rs.118433.95 crores.

Taking into account the opening balance of (-)Rs.674.23 crores, the year 2023-24 under Revised Estimate is anticipated to close at (-) Rs.2369.41 crores as against (-) Rs.935.23 crores of the Budget Estimates of the year 2023-24.

BUDGET 2024-25

আয় ব্যয় ২০২৪-২৫

The financial position for the year 2024-25 is summarised below

২০২৪-২৫ চনৰ বিত্তীয় স্থিতিৰ সাৰাংশ তলত দেখুওৱা হৈছে

(Rupees in Lakhs)

লাখ টকাৰ হিচাপত

| | Actuals 2022-23 প্রকৃত | Revised 2023-24 সংশোধিত | Budget 2024-25 আয় ব্যয় |
|--|------------------------------|-------------------------------|--------------------------------|
| Opening Balance আৰম্ভণি উদ্বৃত্ত | -182657.98 | -67423.05 | -236941.62 |
| Revenue Receipt ৰাজহ আয় | 8974229.71 | 11703811.73 | 11194384.00 |
| Capital Receipt মূলধন আয় | 2827509.31 | 4817758.44 | 3166173.35 |
| Receipt under the Contingency Fund উপনিমিত্ত পুঁজিৰ অধীনত আদায় | 180000.00 | 0.00 | 0.00 |
| Receipt under the Public Account ৰাজহুৱা হিচাপৰ অধীনত আদায় | 11914612.42 | 14930137.74 | 14455007.69 |
| Total Receipts মুঠ আয় | 23896351.44 | 31451707.91 | 28815565.04 |
| GRAND TOTAL সৰ্ব মুঠ | 23713693.46 | 31384284.86 | 28578623.42 |
| Revenue Expenditure ৰাজহ ব্যয় | 10181464.30 | 11843394.93 | 11009185.66 |
| Capital Expenditure মূলধন ব্যয় | 2546841.09 | 5153218.09 | 3379876.12 |
| Expenditure under the Contingency Fund উপনিমিত্ত পুঁজিৰ অধীনত ব্যয় | 0.00 | 0.00 | 0.00 |
| Expenditure under the Public Account ৰাজহুৱা হিচাপৰ অধীনত ব্যয় | 11052811.12 | 14624613.45 | 14267008.75 |
| Total Expenditure মুঠ ব্যয় | 23781116.51 | 31621226.47 | 28656070.53 |
| Closing Balance সামৰণি উদ্বৃত্ত | -67423.05 | -236941.61 | -77447.11 |

| | Actuals 2022-23 প্রকৃত | Revised 2023-24 সংশোধিত | Budget 2024-25 আয় ব্যয় |
|--------------------------------|------------------------------|-------------------------------|--------------------------------|
| GRAND TOTAL সর্ব মূঠ | 23713693.46 | 31384284.86 | 28578623.42 |

BUDGET, 2024-25
আয়-ব্যয়, 2024-25

| | | |
|---|-----------|---|
| Opening Balance আৰম্ভণি উদ্বৃত্ত | :- | The opening balance for the year 2024-25 is estimated at (-) Rs.2369.42 Crores. The budget estimates for 2024-25 placed the total receipts of the Government of Assam at Rs.288155.65 crores and total disbursements at Rs.286560.71 crores, resulting in a net surplus in resource of Rs.1594.94 crores from current transactions during the year. |
| Revenue Receipts ৰাজহ আদায় | :- | The estimates of Revenue Receipts for 2024-25 is placed at Rs.111943.84 crores as against the estimated receipt of Rs.117038.12 crore of Revised Estimate of 2023-24. |
| Revenue Expenditure ৰাজহ ব্যয় | :- | The Revenue Expenditure for 2024-25 is estimated at Rs.1190091.86 crores as against the estimated expenditure of Rs.118433.95 crores of Revised Estimates of 2023-24. |
| Capital Account, Receipts and Expenditure মূলধনী শিতান আয় আৰু ব্যয় | :- | <p>The receipts on Capital Account within the Consolidated Fund is estimated at Rs.31661.73 crores for 2024-25 as against the Revised Estimate of Rs.48177.58 crore of 2023-24.</p> <p>The budget estimate of expenditure in 2024-25 on capital account is Rs.33798.76 crores as against Rs.51532.18 crores under the Revised Estimate of 2023-24.</p> |
| Closing Balance সামৰণি উদ্বৃত্ত | :- | Together with the anticipated opening balance of (-) Rs.2369.41 crores, the financial year 2024-25 is thus estimated to close at (-) Rs.-774.47 crores. |
| Contingency Fund উপনিমিত্ত পুঁজি | :- | Opening balance during 2024-25 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.1879.99 crores during the year 2024-25. |

The further details of the estimates by broad categories receipts and expenditure for 2024-25 along with corresponding estimates of the financial year 2023-24 and actuals of 2022-23 are shown in the memorandum of the Budget Estimates for 2024-25.

STATEMENT-F

FINANCIAL STATEMENT OF RECEIPTS AND EXPENDITURE OF THE GOVERNMENT OF ASSAM FOR THE YEAR 2024-25

অসম চৰকাৰৰ আয় আৰু ব্যয়ৰ বিত্তীয় প্ৰবিৱৰণ

(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 |
|--------------------|---|--|---------------------------------|---|
| 2022-23 | 2023-24 | 2023-24 | | 2024-25 |
| [1] | [2] | [3] | [4] | [5] |
| | | | RECEIPT | |
| -182657.98 | -159618.65 | -67423.04 | Opening Balance | -236941.60 |
| 11981739.02 | 13944388.31 | 16521570.17 | A. Consolidated Fund | 14360557.35 |
| | 200000.00 | 200000.00 | C. Contingency Fund | 200000.00 |
| 11914612.42 | 18029883.12 | 14930137.74 | D. Public Account | 14455007.69 |
| 23713693.46 | 32014652.78 | 31584284.87 | NET TOTAL | 28778623.44 |
| | | | EXPENDITURE | |
| 12728305.39 | 13975526.95 | 16996613.02 | B. Consolidated Fund | 14389061.78 |
| | 200000.00 | 200000.00 | C. Contingency Fund | 200000.00 |
| 11052811.12 | 17932648.89 | 14624613.45 | E. Public Account | 14267008.75 |
| -67423.04 | -93523.06 | -236941.60 | Closing Balance | -77447.09 |
| 23713693.47 | 32014652.78 | 31584284.87 | NET TOTAL | 28778623.44 |

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

AS ON 31 ST MARCH, 2024 (Revised Estimates)

অসম চৰকাৰৰ বিভিন্ন বকেয়া ঋণৰ বিপৰীতে 2024 চনৰ 31 মাৰ্চৰ হিচাপত দেখুৱা প্ৰ-বিৱৰণ

(Rupees In Crore)

কোটি টকাৰ হিচাপত

| Particulars | | Balance as on 31st March, 2024 |
|-------------|---|---|
| সৰিশেষ | | 2024 চনৰ 31 মাৰ্চত জমা খৰছৰ হিচাপৰ বাকী |
| A. | PUBLIC DEBT | |
| | ৰাজহুৱা ঋণ | |
| | (a) Market Loans | 100139.00 |
| | বজাৰ ঋণ | |
| 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 | 11607.36 |
| | কেন্দ্ৰীয় চৰকাৰৰ পৰা পোৱা ঋণ | |
| | (This includes 50 years intrest free loans from Govt. of India amounting Rs.5000.00 crore under Scheme for Special Assistance for States for Capital Investment during 2023-24) | |
| 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 | 9982.76 |
| | ভাৰতীয় সাধাৰণ বীমা নিগমৰ পৰা পোৱা ঋণ | |
| | (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 | 4179.76 |
| A. | TOTAL PUBLIC DEBT | 125908.88 |

| | | |
|--|------------------------------------|------------------|
| B. | Other Liabilities | |
| | GIS and State provident Fund | 14565.96 |
| | Reserve Funds bearing Interest | 1983.76 |
| | Reserve Funds not bearing Interest | 14.47 |
| | Deposit bearing interest | 405.98 |
| | Deposit not bearing interest | 5359.32 |
| B. | TOTAL OTHER LIABILITIES | 22329.49 |
| Total Public Debt and Other Liabilities | | 148238.37 |