

# SUMMARY OF THE FINANCIAL POSITION

বিত্তীয় স্থিতিৰ সাৰাংশ

The Financial position of the State of Assam on the basis of accounts for the year 2016-17, Budget/ Revised Estimates for the year 2017-18 and the budget

২০১৬-২০১৭ চনৰ আয়ৰ ব্যয়ক হিচাপৰ ভিত্তিত অসম ৰাজ্যৰ বিত্তীয় স্থিতি ২০১৭-১৮ ৰ সংশোধিত প্ৰাক্কলন আৰু ২০১৮-২০১৯ চনৰ বিত্তীয় স্থিতি।

(Rupees in Lakhs)

লাখ টকাৰ হিচাপত

	Actual 2016-17 প্ৰকৃত	Budget Estimate 2017-18 আয় ব্যয়ক	Revised Estimate 2017-18 সংশোধিত	Budget Estimate 2018-19 আয় ব্যয়ক
<b>I CONSOLIDATED FUND</b> <b>একত্ৰীকৃত পুঁজি</b>				
<b>REVENUE ACCOUNT</b> <b>ৰাজহ শিতান</b>				
Receipts আয়ৰ	4921980.56	7071961.00	5590512.86	7411849.71
Disbursements বিতৰণ	4936272.34	6831945.32	7925653.84	7132936.60
Surplus (+) / Deficit (-) ৰাহি (+) ঘাটি (-)	-14291.78	240015.68	-2335140.98	278913.11
<b>CAPITAL ACCOUNT</b> <b>মূলধন শিতান</b>				
Receipts আয়ৰ	392031.39	1401255.48	1449613.99	1655492.65
Disbursements বিতৰণ	804408.91	1760323.79	2019654.55	1894055.18
Surplus (+) / Deficit (-) ৰাহি (+) ঘাটি (-)	-412377.52	-359068.31	-570040.56	-238562.53
<b>TOTAL CONSOLIDATED FUND (Net)</b> <b>মুঠ একত্ৰীকৃত পুঁজি (নগদ)</b>	-426669.30	-119052.63	-2905181.54	40350.58
<b>II CONTINGENCY FUND (Net)</b> <b>উপনিমিত পুঁজি (নগদ)</b>	0.00	0.00	0.00	0.00
<b>III PUBLIC ACCOUNT (Net)</b> <b>ৰাজহুৱা শিতান (নগদ)</b>	486196.19	82333.76	2612369.42	59649.44

	Actual 2016-17 প্রকৃত	Budget Estimate 2017-18 আয় ব্যয়ক	Revised Estimate 2017-18 সংশোধিত	Budget Estimate 2018-19 আয় ব্যয়ক
GRAND TOTAL (I+II+III) সর্বমুঠ	59526.89	-36718.87	-292812.12	100000.02
Opening Balance আবশ্যনি উদ্ধৃত	-81618.50	-198260.97	-22091.61	-314903.75
Closing Balance সামবনি উদ্ধৃত	-22091.61	-234979.84	-314903.75	-214903.73

# ACCOUNTS FOR 2016-17

২০১৬-১৭ চনৰ হিচাপ

I. The following table shows the difference between the Revised Estimates, and the Actuals for the year 2016-17  
তলৰ তালিকাই ২০১৬-১৭ চনৰ প্ৰকৃত আৰু সংশোধিত প্ৰাককলনৰ পাৰ্থক্য দেখুৱাইছে।

(Rupees in lakhs)

লাখ টকাৰ হিচাপত

	Actual 2016-17 প্ৰকৃত	Revised 2016-17 সংশোধিত	Difference (+) or (-)
Revenue Receipt ৰাজহ আদায়	4921980.56	5900763.66	-978783.10
Capital Receipts মূলধন আদায়	392031.39	1113836.96	-721805.57
Receipts under the Contingency Fund উপনিমিত পুঁজিৰ অধীনত আদায়	0.00	10000.00	-10000.00
Receipt under the public Account ৰাজহুৱা হিচাপৰ অধীনত আদায়	23091504.84	17758945.23	21977667.88
<b>Total Receipts</b>	<b>28405516.79</b>	<b>24783545.85</b>	<b>20267079.21</b>
মুঠ আদায়			
Opening balance আৰম্ভণি উদ্ধৃত	-81618.50	-81618.49	-0.01
<b>GRAND TOTAL</b>	<b>28323898.29</b>	<b>24701927.36</b>	<b>20267079.20</b>
সৰ্ব মুঠ			
Revenue Expenditure ৰাজহ ব্যয়	4936272.34	6567678.03	-1631405.69
Capital Expenditure মূলধনী ব্যয়	804408.91	1734043.10	-929634.19
Expenditure under the Contingency Fund উপনিমিত পুঁজিৰ অধীনত ব্যয়	0.00	10000.00	-10000.00
Expenditure under the public Account ৰাজহুৱা হিচাপৰ অধীনত ব্যয়	22605308.65	16588467.20	6016841.45
<b>Total Expenditure</b>	<b>28345989.90</b>	<b>24900188.33</b>	<b>3445801.57</b>
মুঠ ব্যয়			
Closing balance সামৰণি উদ্ধৃত	-22091.61	-198260.97	176169.36
<b>GRAND TOTAL</b>	<b>28323898.29</b>	<b>24701927.36</b>	<b>3621970.93</b>
সৰ্ব মুঠ			

**ACCOUNTS (2016-17)****হিচাপ (২০১৬-১৭)**

<b>Opening Balance</b> আবশ্যনি উদ্ভূত	<b>:-</b>	The opening balance of 2016-17 was arrived at (-) Rs.816.185 crores as per accounts of 2016-17.
<b>Revenue Receipts</b> বাজহ আদায়	<b>:-</b>	The actual revenue receipt in 2016-17 was Rs.49219.81 crore as against the revised estimate of Rs.59007.64 crores relating to 2016-17 showing decrease of Rs.9787.83 crore against revised estimates. The decrease is mostly due to decrease in Grants-in Aid from Govt. of India and Non-Tax Revenue as anticipated.
<b>Capital Receipts</b> মূলধন আদায়	<b>:-</b>	The actual Capital receipts in the State Consolidated Fund in 2016-17 was Rs.3920.31 crores as against revised estimate of Rs.11138.37 crores relating to 2016-17 showing an decrease of Rs.7218.06 crores against the revised estimates of the year.
<b>Expenditure</b> ব্যয়	<b>:-</b>	The actual expenditure on Revenue account during 2016-17 was Rs.49362.72 crores as against the revised estimate of Rs.65676.78 crores of that year showing a decrease of Rs.16314.06 crores. The actual capital expenditure from Consolidated Fund was Rs.8044.09 crores as against the Revised estimates of Rs.17340.43 crores of 2016-17 .

The actual transaction during 2016-17 shows a surplus of Rs.595.27 crores taking into account the opening balance of (-) Rs.816.19 crore and closing balance of Rs.(-)220.92 crore.

# BUDGET AND REVISED ESTIMATES 2017-18

আয় ব্যয়ক আৰু সংশোধিত প্ৰাক্কলন, ২০১৭-১৮

The following table shows the Revised Estimates for the year 2017-2018 as compared with the Budget Estimates for the same year.

তলৰ তালিকাই একে বছৰৰ আয়-ব্যয়ক প্ৰাক্কলন, ২০১৭-১৮ ৰ সংশোধিত প্ৰাক্কলন দেখুৱাইছে।

(Rupees in Lakhs)

লাখ টকাৰ হিচাপত

	Budget 2017-18 বাজেট	Revised 2017-18 সংশোধিত	Difference (+) or (-)
Revenue Receipt ৰাজহ আয়ৰ	7071961.00	5590512.86	-1481448.14
Capital Receipt মূলধন আয়ৰ	1401255.48	1449613.99	48358.51
Receipt under the Contingency Fund উপনিমিত পুঁজিৰ অধীনত আদায়	10000.00	10000.00	0.00
Receipt under the Public Account ৰাজহুৱা হিচাপৰ অধীনত ব্যয়	16258051	27104422.07	10846371.07
<b>Total Receipts মুঠ আয়ৰ</b>	<b>24741267.48</b>	<b>34154548.92</b>	<b>9413281.44</b>
Opening Balance আৰম্ভণি উদ্ধৃত	-81618.50	-198260.97	-116642.47
<b>GRAND TOTAL সৰ্বৰ মুঠ</b>	<b>24659648.98</b>	<b>33956287.95</b>	<b>9296638.97</b>
Revenue Expenditure ৰাজহ ব্যয়	6831945.32	7925653.84	1093708.52
Capital Expenditure মূলধন ব্যয়	1760323.79	2019654.55	259330.76
Expenditure under the Contingency Fund উপনিমিত পুঁজিৰ অধীনত ব্যয়	10000.00	10000.00	0.00
Expenditure under the Public Account ৰাজহুৱা হিচাপৰ অধীনত ব্যয়	16175717.23	24492052.65	8316335.42
<b>Total Expenditure মুঠ ব্যয়</b>	<b>24777986.34</b>	<b>34447361.04</b>	<b>9669374.70</b>
Closing Balance সামৰণি উদ্ধৃত	-234979.83	-314903.75	-214903.73
<b>GRAND TOTAL সৰ্বৰ মুঠ</b>	<b>24543006.51</b>	<b>34132457.29</b>	<b>9589450.78</b>

Budget and Revised Estimates, 2017-18  
আয় ব্যয়ক আৰু সংশোধিত প্রকল্পন, ২০১৭-১৮

The opening balance of financial year 2017-18 is taken at (-) Rs.1982.61 crores under Revised Estimates. The estimated closing balance under Revised Estimate of 2017-18 year was (-) Rs.29601.89 crores.

- RECEIPTS :- The Budget Estimates for 2017-18 under Revenue Account placed the total receipt in the Consolidated Fund at Rs.70719.61 crores. The Revised Estimates under Revenue Account has now been placed at Rs.55544.46 crores. There is thus decrease of Rs.15175.15 crores . in Revised Estimates. The Budget Estimate for 2017-18 under Capital Account in the Consolidated Fund was Rs.14012.55 crores.The Revised Estimate under Capital Account has now been placed at Rs.14496.14 crores. This has increased the Capital Receipts by Rs.483.59 crore.
- EXPENDITURE :- The Budget Estimates 2017-18 under Revenue Account from the Consolidated Fund was Rs.68319.45 crores whereas the Revised Estimates has now been placed at Rs.79256.54 crores. The increase of Rs.10937.09 crores is mainly due to increase in expenditure on various Schemes. Taking into account the opening balance of (-) Rs.1982.61 crores, the year 2017-18 under Revised Estimate is anticipated to close at (-) Rs.29601.89 crores as against (-) Rs.1883.37 crores of the Budget Estimates of the year 2017-18.

**BUDGET 2018-19**  
**আয় ব্যয়ক ২০১৮-১৯**

The financial position for the year 2018-19 is summarised below

২০১৮-১৯ চনৰ বিত্তীয় স্থিতিৰ সাৰাংশ তলত হেথুৱা হৈছে

(Rupees in Lakhs)  
লাখ টকাৰ হিচাপত

	Actuals 2016-17 প্রকৃত	Revised 2017-18 সংশোধিত	Budget 2018-19 আয় ব্যয়ক
Opening Balance আৰম্ভণি উদ্ধৃত	-81618.50	-22091.61	-314903.75
Revenue Receipt ৰাজহ আয়ৰ	4921980.56	5590512.86	7411849.71
Capital Receipt মূলধন আয়ৰ	392031.39	1449613.99	1655492.65
Receipt under the Contingency Fund উপনিমিত পুঁজিৰ অধীনত আদায়	0.00	10000.00	10000.00
Receipt under the Public Account ৰাজহুৱা হিচাপৰ অধীনত আদায়	23091504.84	27104422.07	29091484.56
<b>Total Receipts মুঠ আয়ৰ</b>	<b>28405516.79</b>	<b>34154548.92</b>	<b>38168826.92</b>
<b>GRAND TOTAL সৰ্ব মুঠ</b>	<b>28323898.29</b>	<b>34132457.31</b>	<b>37853923.17</b>
Revenue Expenditure ৰাজহ ব্যয়	4936272.34	7925653.84	7132936.60
Capital Expenditure মূলধন ব্যয়	804408.91	2019654.55	1894055.18
Expenditure under the Contingency Fund উপনিমিত পুঁজিৰ অধীনত ব্যয়	0.00	10000.00	10000.00
Expenditure under the Public Account ৰাজহ হিচাপৰ অধীনত ব্যয়	22605308.65	24492052.65	29031835.12
<b>Total Expenditure মুঠ ব্যয়</b>	<b>28345989.90</b>	<b>34447361.04</b>	<b>38068826.90</b>
Closing Balance সামৰণি উদ্ধৃত	-22091.61	-314903.73	-214903.73
<b>GRAND TOTAL সৰ্ব মুঠ</b>	<b>28323898.29</b>	<b>34132457.31</b>	<b>37853923.17</b>

**BUDGET, 2018-19**

আয় ব্যয়ক, ২০১৮-১৯

<b>Opening Balance</b> আবস্থান উদ্ভূত	<b>:-</b>	The opening balance for the year 2018-19 is estimated at (-) Rs.3149.04 Crores. The budget estimates for 2018-19 placed the total receipts of the Government of Assam at Rs.381688.27 crores and total disbursements at Rs.380688.27 crores, resulting in a net surplus in resource of (+)Rs.999.99 crores from current transactions during the year.
<b>Revenue Receipts</b> ৰাজহ আদায়	<b>:-</b>	The estimates of Revenue Receipts for 2018-19 is placed at Rs.74118.50 crores as against the estimated receipt of Rs.55905.13 crore of Revised Estimate of 2017-18. This shows increase of Rs.18213.37 crore over the Revised Estimates of 2017-18.
<b>Revenue Expenditure</b> ৰাজহ ব্যয়	<b>:-</b>	The Revenue Expenditure for 2018-19 is estimated at Rs.71329.37 crores as against the estimated expenditure of Rs.79256.54 crores of Revised Estimates of 2017-18. This shows decrease of about Rs.7927.17 crores in estimates of Revenue Account for the year 2018-19 as against Revised Estimates of 2017-18.
<b>Capital Account, Receipts and Expenditure</b> মূলধনী শিতান, আয় আৰু ব্যয়	<b>:-</b>	The receipts on Capital Account within the Consolidated Fund is estimated at Rs.16554.93 crores for 2018-19 as against the Revised Estimate of Rs.14496.14 crore of 2017-18.  The budget estimate of expenditure in 2018-19 on capital account is Rs.18940.55 crores as against Rs.20196.55 crores under the Revised Estimate of 2017-18.
<b>Closing Balance</b> সামৰণি উদ্ভূত	<b>:-</b>	Together with the anticipated opening balance of (-) Rs.3149.04 crores the financial year 2018-19 is thus estimated to close at (-) Rs.2149.04 crores.
<b>Contingency Fund</b> উপনিমিত্ত পুঁজি	<b>:-</b>	An amount of Rs.100.00 crore in Contingency Fund during the year 2018-19 is estimated in the both the receipt and expenditure side.
<b>Public account</b> ৰাজস্ব শিতান	<b>:-</b>	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.596.49 crores during the year 2018-19 as against a net surplus of (+) Rs.26123.69 crores under the revised estimates, of 2017-18.

The further details of the estimates by broad categories receipts and expenditure for 2018-19 along with corresponding estimates of the financial year 2017-18 and actuals of 2016-17 are shown in the memorandum of the Budget Estimates for 2018-19.

**STATEMENT- F**

প্ৰবিৱৰণ -

**FINANCIAL STATEMENT OF RECEIPT AND EXPENDITURE OF THE GOVERNMENT OF ASSAM FOR THE YEAR 2018-2019**

(Rupees in lakhs)

লাখ টকাৰ হিচাপত

Actuals 2016-2017 প্ৰকৃত	Budget Estimates 2017-2018 ব্যয়ৰ অনুমানিক হিচাপ	Revised Estimates 2017-2018 সংশোধিত ব্যয়ৰ অনুমানিক হিচাপ	Head of Receipts	Budget Estimates 2018-2019 ব্যয়ৰ অনুমানিক হিচাপ
[1]	[2]	[3]	[4]	[5]
-81618.50	-198260.97	-22091.61	<b>RECEIPT</b>	
			<b>Opening Balance</b>	-314903.75
5314011.95	8473216.48	7040126.85	A. Consolidated Fund	9067342.36
	10000.00	10000.00	C. Contingency Fund	10000.00
23091504.84	16258050.99	27104422.06	D. Public Account	29091484.56
<b>28323898.29</b>	<b>24543006.50</b>	<b>34132457.30</b>	<b>NET TOTAL</b>	<b>37853923.17</b>
			<b>EXPENDITURE</b>	
5740681.25	8592269.11	9945308.40	B. Consolidated Fund	9026991.78
	10000.00	10000.00	C. Contingency Fund	10000.00
22605308.65	16175717.23	24492052.65	E. Public Account	29031835.12
-22091.61	-234979.84	-314903.75	<b>Closing Balance</b>	-214903.73
<b>28323898.29</b>	<b>24543006.50</b>	<b>34132457.30</b>	<b>NET TOTAL</b>	<b>37853923.17</b>

STATEMENT SHOWING VARIOUS LOANS AND LIABILITIES OUTSTANDING AGAINST THE GOVERNMENT OF ASSAM		
AS ON 31 ST MARCH, 2018		
অসম চৰকাৰৰ বিভিন্ন বকেয়া ঋণৰ বিপৰীতে ২০১৮ চনৰ ৩১ মাৰ্চৰ হিচাপত দেখুৱা প্ৰ-বিৱৰণ		
	Particulars সৰিবেশ	(Rupees In Crore) (কেটি টকাৰ হিচাপত)
		Balance as on 31st March, 2018 ২০১৮ চনৰ মাৰ্চত হিচাপত জমা খৰছৰ বাকী
<b>A. PUBLIC DEBT</b>		
	বাজস্থৰা ঋণ	
	(a) Market Loans বজাৰ ঋণ	22471.08
<b>I FLOATING DEBT</b>		
	অস্থায়ী ঋণ	
	(a) Ways & Means Advances from the Reserve Bank of India ভাৰতীয় বিজাৰ্ত বেংকৰ পৰা পোৱা অৰ্থোপায়	
	(b) Loans from the Reserve Bank of India (Shortfall) ভাৰতীয় বিজাৰ্ত বেংকৰ পৰা পোৱা ঋণ	
<b>II LOANS FROM THE CENTRAL GOVERNMENT</b>		1774.95
	কেন্দ্ৰীয় চৰকাৰৰ পৰা পোৱা ঋণ	
<b>III OTHERS LOANS</b>		
	অনাদায় 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	2906.88
	(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	8664.08
<b>A. TOTAL PUBLIC DEBT</b>		<b>35816.99</b>
<b>B. Other Liabilities</b>		
	GIS and State provident Fund	11316.88
	Reserve Funds bearing Interest	3291.35

Reserve Funds not bearing Interest	14.46
Deposit bearing interest	249.41
Deposit not bearing interest	2432.03
<b>B. TOTAL OTHER LIABILITIES</b>	<b>17304.13</b>
<b>Total Public Debt and Other Liabilities</b>	<b>53121.12</b>