

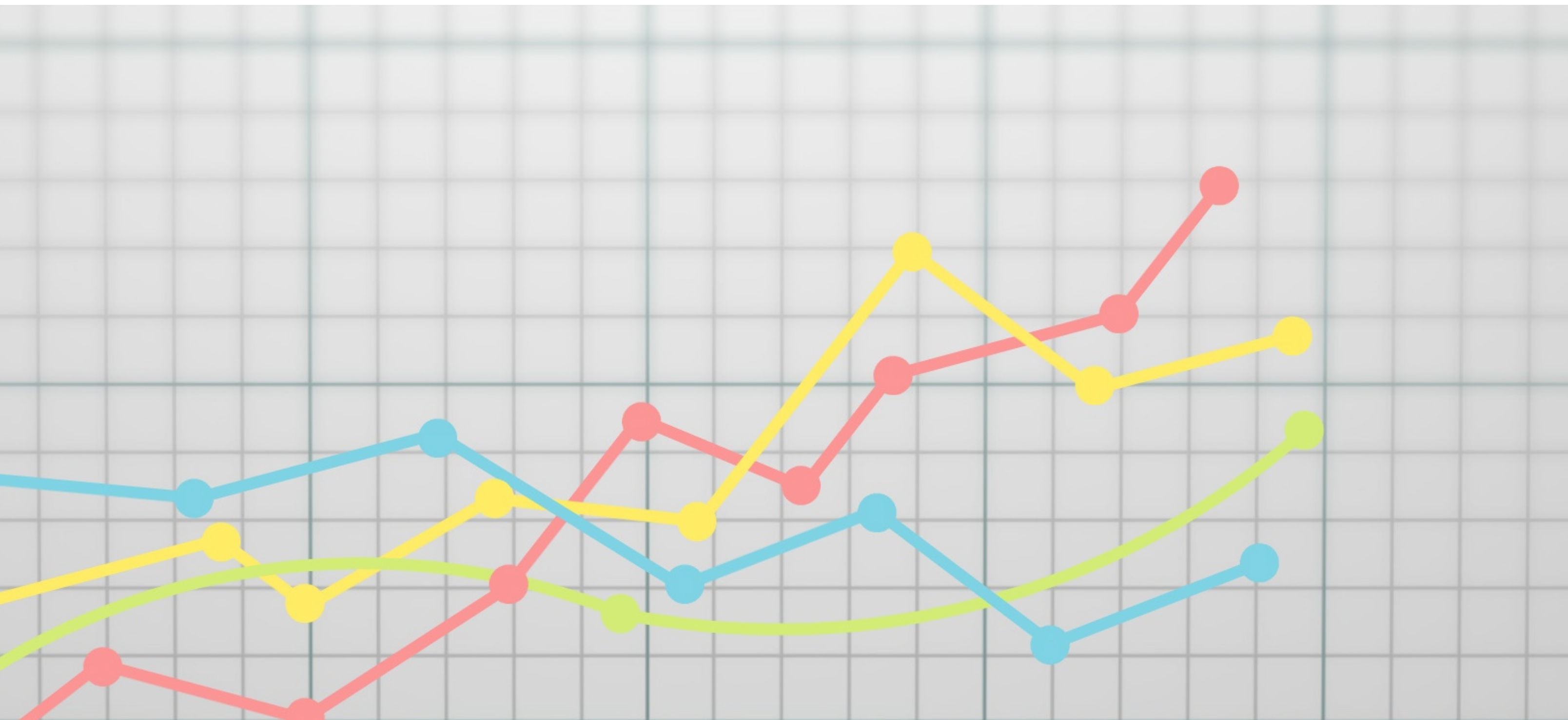


सत्यमेव जयते

GOVERNMENT OF ASSAM

2018-19

ANALYTICAL STATEMENT



Assam Fiscal Analysis

❖ Introduction

The fiscal position of Assam over the years 2013-14 to 2017-18 have been analyzed below to highlight the areas requiring intervention for improvement and strengthening. The source of data for actual in this document is the CAG's report on State finances. The figures for the years 2013-14 to 2016-17 are Actual and that for 2017-18 is projected which are included in the Budget Speech for the year 2017-18 presented by the Hon'ble Finance Minister of Assam and the XIV Finance Commission reports.

Details of Government Accounts:

Main divisions of Government Accounts:

- 1) Consolidated Fund
- 2) Contingency Fund and
- 3) Public Account.

1) Consolidated Fund: It has two main divisions

- Revenue
- Capital, Public debt, loans, etc.

Revenue— deals with the proceeds of taxation and other receipts, classified as revenue and the expenditure met there from. Accordingly, it has been subdivided into two sections— Receipt Head (Revenue Account) and Expenditure Head (Revenue Account).

Capital—has three main sections.

- Receipt Head (Capital Account)—deals with receipts of capital nature which cannot be applied as set-off to capital expenditure.
- Expenditure Head (Capital Account)—deals with expenditure met usually from borrowed funds with the object of either increasing concrete assets of material of permanent nature (e.g. construction of a dam) or reducing recurring liabilities. It also includes receipts of capital nature, intended to be applied as a set-off to capital expenditure.
- Public Debt, Loans and Advances, etc. — comprises mainly loans raised by Government and their repayment and loans and advances made by Government and their recovery.

2) The Contingency Fund is intended to provide advances to the Executive/Government to meet unforeseen expenditure which may arise during the course of a year pending its authorization by the Assembly.

3) The Public Accounts meant to record transactions related to Debt, Deposits, Advances, Remittances and Suspense. Under 'Debt, Deposits and Advances', transactions in respect of which Government incur a liability to repay the moneys received (Debt and Deposits) or acquire a claim on amounts paid (Advances) are recorded, together with repayments of the former and recoveries of the latter. 'Suspense' and 'Remittances' are meant mainly for the temporary accommodation of debits/credits.

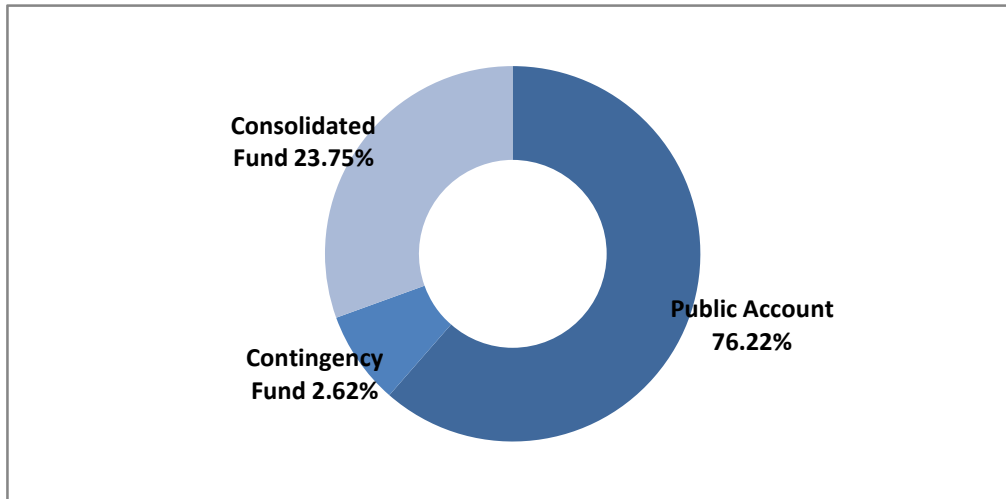
❖ Major Fiscal Indicators

Projected Receipt and Expenditure for the Financial Year 2018-19

Table 1: Abstract of Transactions

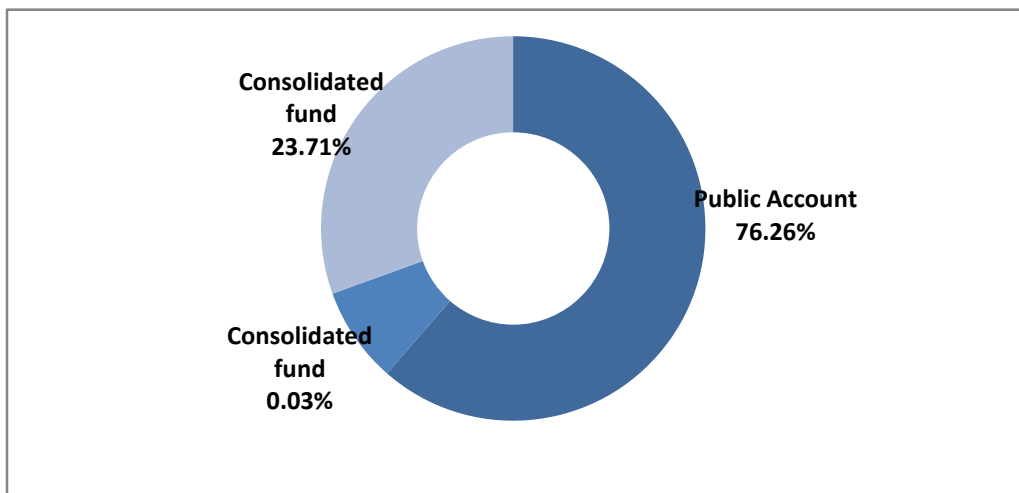
		<i>(Rs. in Crore)</i>			
		Actuals	Budget Estimates	Revised Estimates	Budget Estimates
		2016-17	2017-18	2017-18	2018-19
		[1]	[2]	[3]	[4]
A. RECEIPTS					
I	Consolidated Fund	53140.12	84732.16	70401.27	90673.42
	Revenue Account	49219.81	70719.61	55905.13	74118.50
	Capital Account	3920.31	14012.55	14496.14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

Breakup of Revenue receipts for the year 2018-19.



During the financial year 2018-19 the revenue of the State is estimated at Rs. **381688.26** crore, out of which Rs. **43546.99** crore is Tax revenue, Rs **8191.67**. crore is Non- Tax revenue and Rs. **22379.83** crore Grant in Aids receipts.

Breakup of Expenditure for the year 2018-19.



Out of the total estimated expenditure of Rs. **380688.27** crore during 2018-19, Rs. 60983.68 crore is for Developmental purposes Rs. **24675.33** crore is for Non Developmental Purposes.

❖ Analysis of major fiscal indicators

1) GSDP:GDP Trend

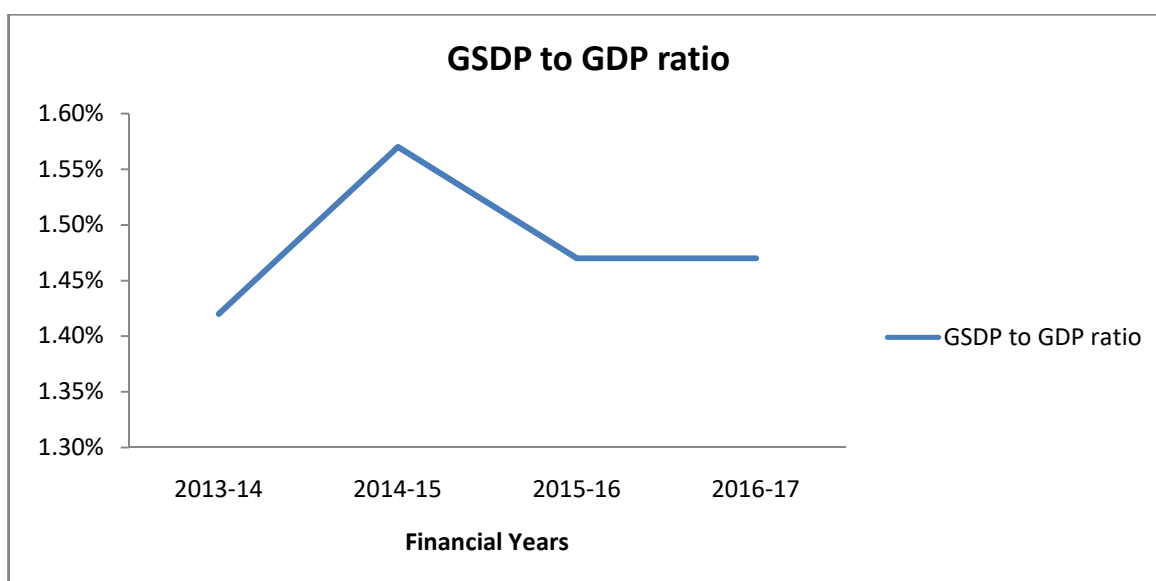
The Gross State Domestic Product over the last 5 years for Assam has seen few ups and downs - moving from INR 159460 crore in 2013-14 to INR 224641 crore in 2016-17. It has grown by **40.87 %** from FY 2013-14 to FY 2016-17.

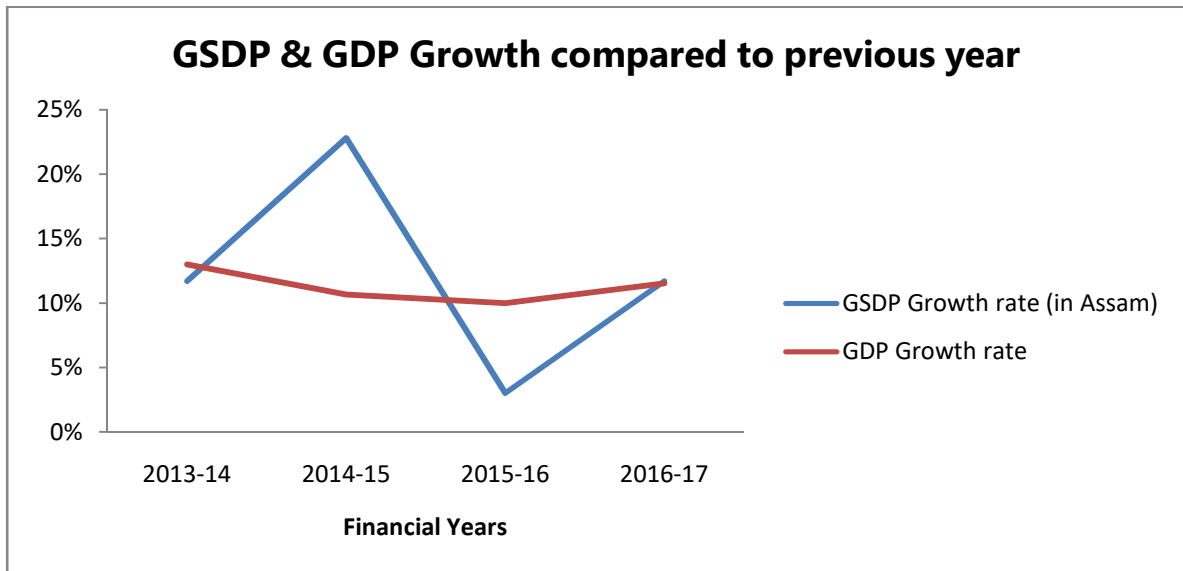
Table 2:

(Rs. in crore)

Financial Year	2013-14 (base year 2011-12)	2014-15 (base year 2011-12)	2015-16 (base year 2011-12)	2016-17 (base year 2011-12)
GSDP (At current price)	159460	195145	201064	224641
GSDP Growth rate (in %)	11.70%	22.80%	3%	11.70%
GDP (At current price)	11236635	12433749	13675331	15251028
GDP Growth rate (in %)	13%	10.65%	9.98%	11.52%
GSDP to GDP ratio	1.42%	1.57%	1.47%	1.47%

Following is the analysis of the growth trend between the State GSDP and the national GDP at current price (base year 2011-12) over the last 5 years:





2) Receipts Analysis

The State government has four sources of Receipts, namely, tax revenue, non-tax revenue, grants-in-aid from Government of India and state's share of union taxes and duties. The tax revenue plays a vital role in the budgeting exercise of the State. Under tax revenue the prominent sources in order of higher revenue collections include sales tax, excise, tax on goods, tax on vehicles, stamp duty, electricity duty, tax on passengers and land revenue, etc. Besides, miscellaneous taxes in the shape of tax on professions, trade, selling and employment, entertainment duty and advertisement, road tax and tourist tax are charged. The non-tax revenue is largely dependent on collection of fee from the consumers on account of supply of goods and services like electric energy, drinking water, irrigation facilities, exploitation of forest wealth, charges of health services, mining, etc. The grant-in-aid from the central government and the State's share of union taxes and duties are the other main sources of income of the State.

Consolidated receipts

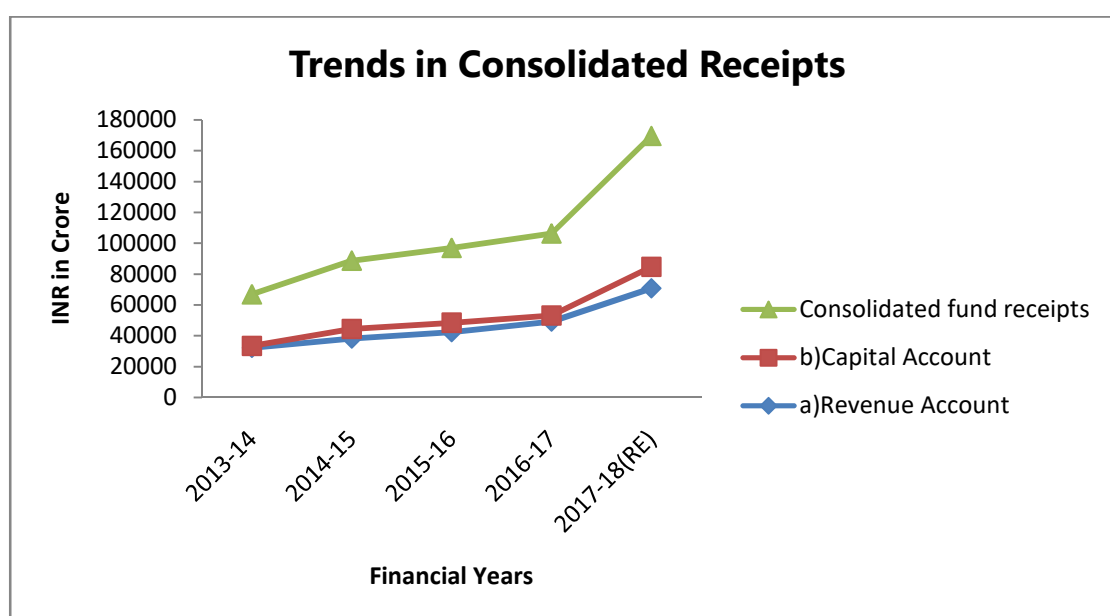
The receipts for the State government can be broken down into Revenue and Capital receipts. The total receipts for the State during the year 2016-17 were **Rs. 53138.87 crore**, out of which **92.62%** comprised revenue receipts and the balance **7.38%** were capital receipts on account of recovery of loans, advances and borrowings.

Consolidated Receipts during the years 2013-14 to 2017-18.

Table 3

(Rs. in crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18 (BE)
Revenue Account	32212.79	76362.98	42457.70	49218.56	70719.61
Capital Account	1202.14	6155.59	6008.18	3920.31	14012.55
Consolidated Receipts	33414.93	82518.57	48465.88	53138.87	84732.16



a) Revenue receipts

Government receipts which neither create liabilities nor reduce assets are called revenue receipts. These are proceeds of taxes, interest and dividend on government investment, cess and other receipts for services rendered by the government. These are current income receipts of the Government from all sources. Government revenue is the means for government expenditure.

Revenue receipts are further classified under the following categories:

- i) Tax revenue (State's own taxes and State share of union taxes);
- ii) Non-tax revenue
- iii) Grants-in-aid.

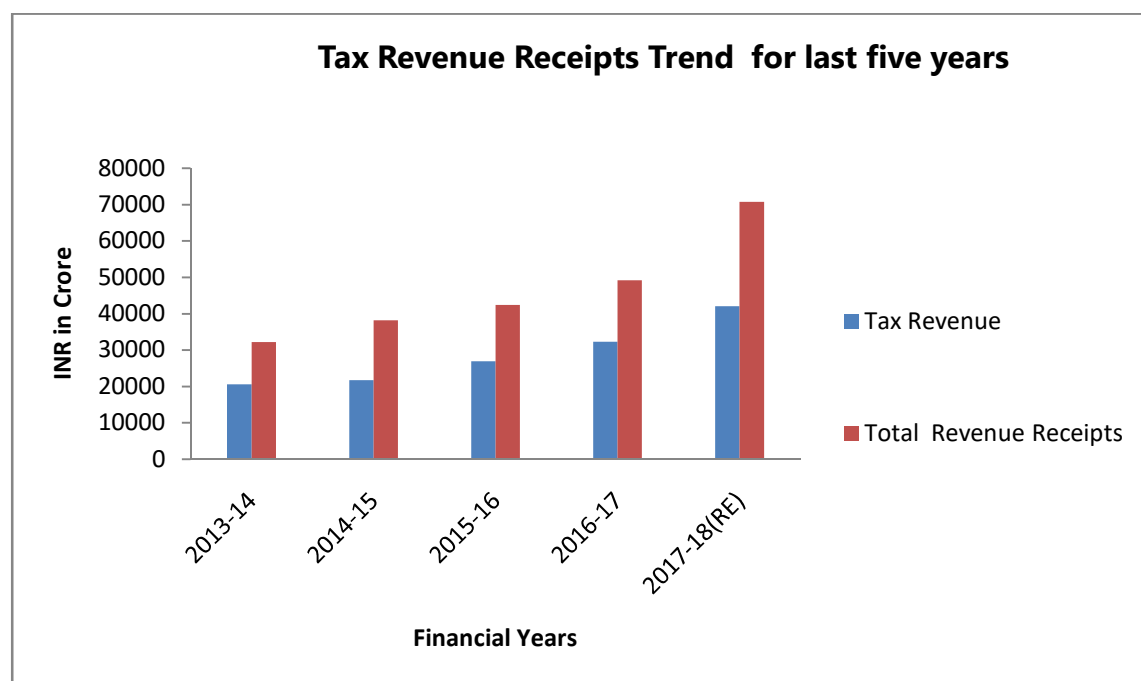
i) Tax Revenue

The State government generates revenue by imposing certain taxes itself as well as receives a share of the union taxes ascertained by the Finance Commission at the center. The tax revenue plays a vital role in the budgeting exercise of the State. Under tax revenue the prominent sources in order of higher revenue collections include sales tax, excise, tax on goods, tax on vehicles, stamp duty, electricity duty, tax on passengers and land revenue. Besides, miscellaneous taxes in the shape of tax on professions, trade, selling and employment, entertainment duty and advertisement, road tax and tourist tax are charged. Over the last five years, both the components of the tax revenue have increased as represented in the graph below

Table 4

(Rs. in crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18 (BE)
Tax Revenue	20569.44	21733.52	26891.38	32268.20	42085.59
Total Revenue Receipts	32212.79	38181.49	42457.70	49218.56	70719.61
Tax Revenue (in % of Total)	63.85	56.92	63.34	65.56	59.51



Over the last five years, the tax revenue receipts of the State were in increasing trend.

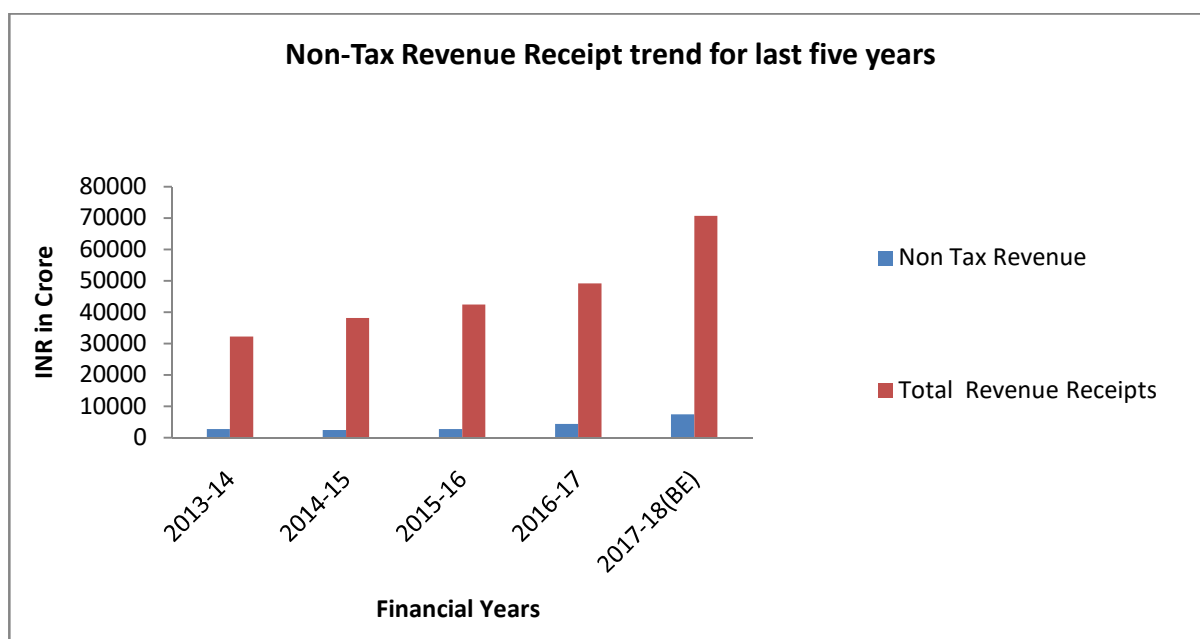
ii) Non Tax Revenue

The non-tax revenue is largely dependent on collection of fee from the consumers on account of supply of goods and services like electric energy, drinking water, irrigation facilities, exploitation of forest wealth, charges of health services, mining, etc.

Table 5

(Rs. in crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18(RE)
Non Tax Revenue	2705.03	2412.88	2741.57	4351.88	7463.97
Total Revenue Receipts	32212.79	38181.49	42457.70	49218.56	70719.61
Non Tax Revenue (in % of Total)	8.4%	6.32%	6.46%	8.84%	10.5%



Over the last five years, the non-tax revenue of the State has shown significant variance. In the coming financial year 2018-19, the State Government has planned to increase Non Tax revenue receipts.

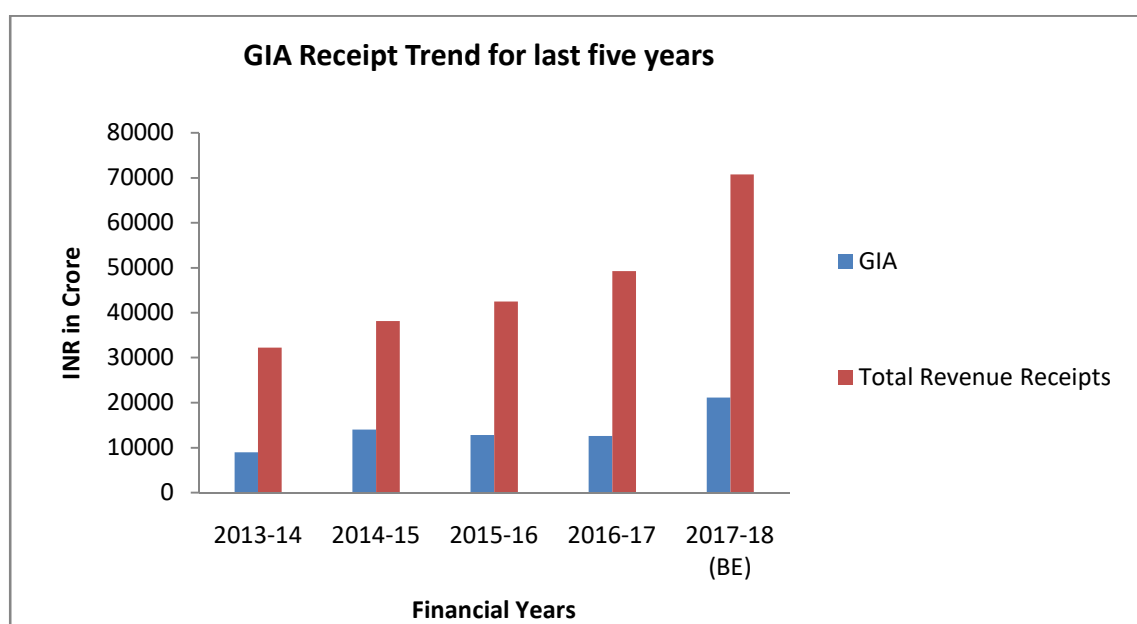
iii) Grant In Aids

Grants in Aid form a substantial part of the receipts from the Central Government for the State Government. **25.6%** of the total revenue receipt for the year 2016-17 was from Grants in Aids. The State Government receives grants which may be in any of the following forms – Centrally Sponsored Schemes and Central plan grants. Upon further review it is noted that the percentage of grants to total revenue receipts was in the range of 25.6% to 36.76%.

Table 6:

(Rs. in crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18 (RE)
GIA	8938.31	14035.08	12824.75	12598.48	21170.06
Total Revenue Receipts	32212.79	38181.49	42457.70	49218.56	70719.61
GIA (in % of Total Revenue Receipts)	27.75%	36.76%	30.20%	25.6%	29.94%



b) Capital Receipts

Government receipts which either create liabilities (e.g. borrowing) or reduce assets (e.g. disinvestment and Recovery of Loans) are called Capital receipts. Thus when Government raises funds either by incurring a liability or by disposing off its assets, it is called a Capital Receipt. In case of Capital receipts which are borrowings, Government is under obligation to return the amount along with interest.

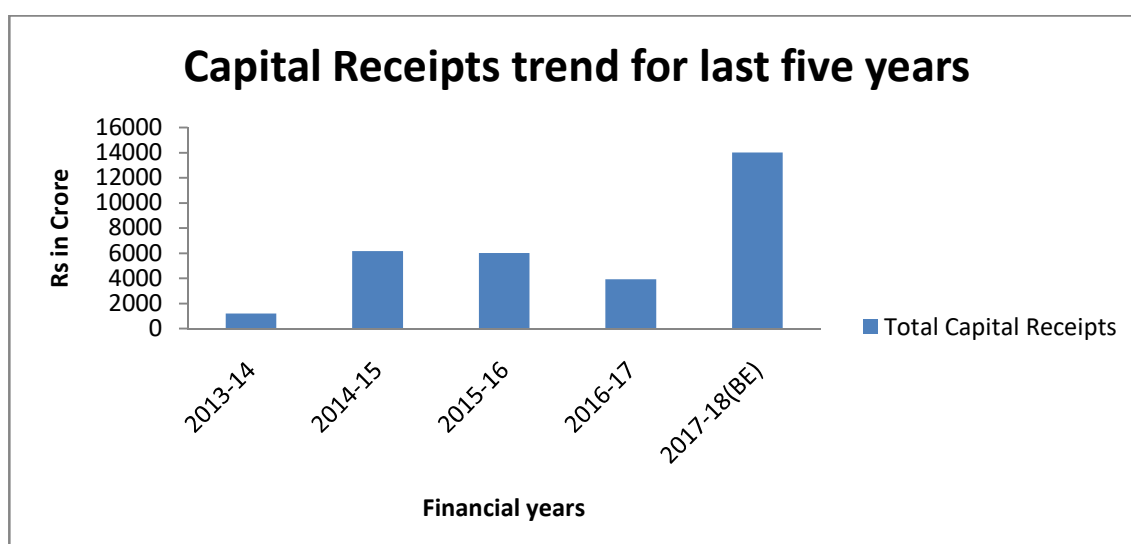
Capital receipts are further classified under the following categories:

- 1) Public Debt
- 2) Loans and Advances

Table 7:

(Rs. in crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18 (BE)
a) Public Debt	1196.07	6145.46	5497.99	3901.72	11265.32
b) Loans & Advances	6.07	10.13	510.19	18.60	2745.76
Capital Receipts (a+b)	1202.14	6155.59	6008.18	3920.32	14012



3) Expenditure Analysis

For discharging its Constitutional obligations and for carrying out its legitimate functions, the State Government spends money on various activities ranging from maintenance of law and order and regulatory functions to various developmental activities/programmes/Departments. The Government Expenditure is broadly classified into Revenue Expenditure and Capital Expenditure. The Capital Expenditures are meant for asset creation that eventually help to generate revenue stream directly or indirectly whereas the Revenue Expenditures are associated with expenditure on establishment, maintenance and services.

Table 8: Consolidated Expenditure Trends for last Five years

(Rs in Crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18 (BE)
Revenue Account	31971.8	39078.16	37011.42	49362.72	68319.45
Capital Account	5206.59	7733.22	4919.90	8044.09	17603.24
Consolidated Expenditure	37178.39	46811.38	41931.32	57406.81	85922.69
Increase in Consolidated Expenditure (in %)	10.20%	25.90%	-10.40%	36.9%	49.67%

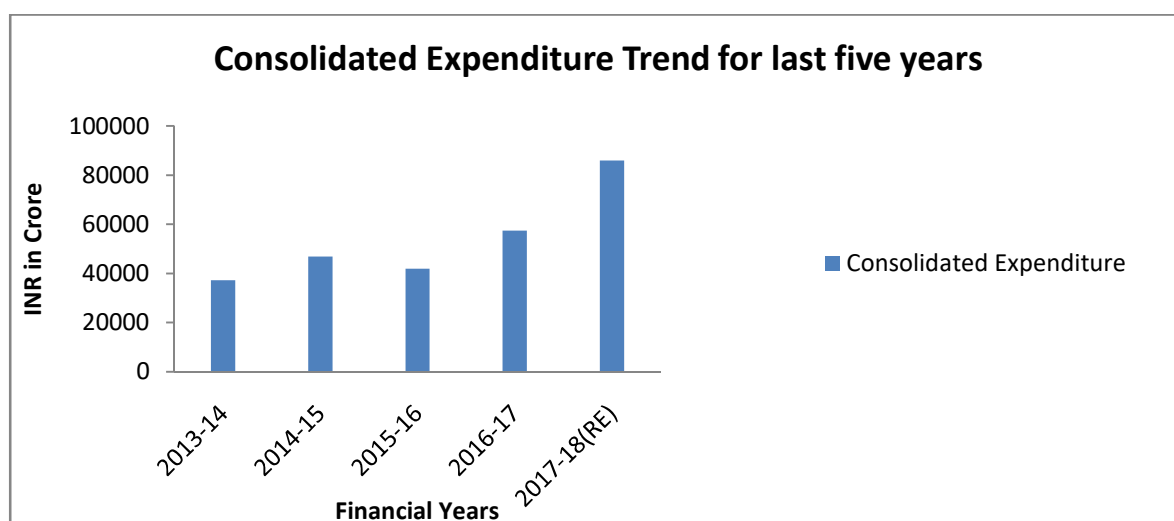


Table 8 depicts that the total expenditure of the State increased from Rs. 37178.39 crore in 2013-14 to Rs. 57406.81 crore in 2017-18(RE), thereby showing an increase of 54.4%. But there is a sudden fall in expenditure in the year 2015-16 due to the State Assembly Election.

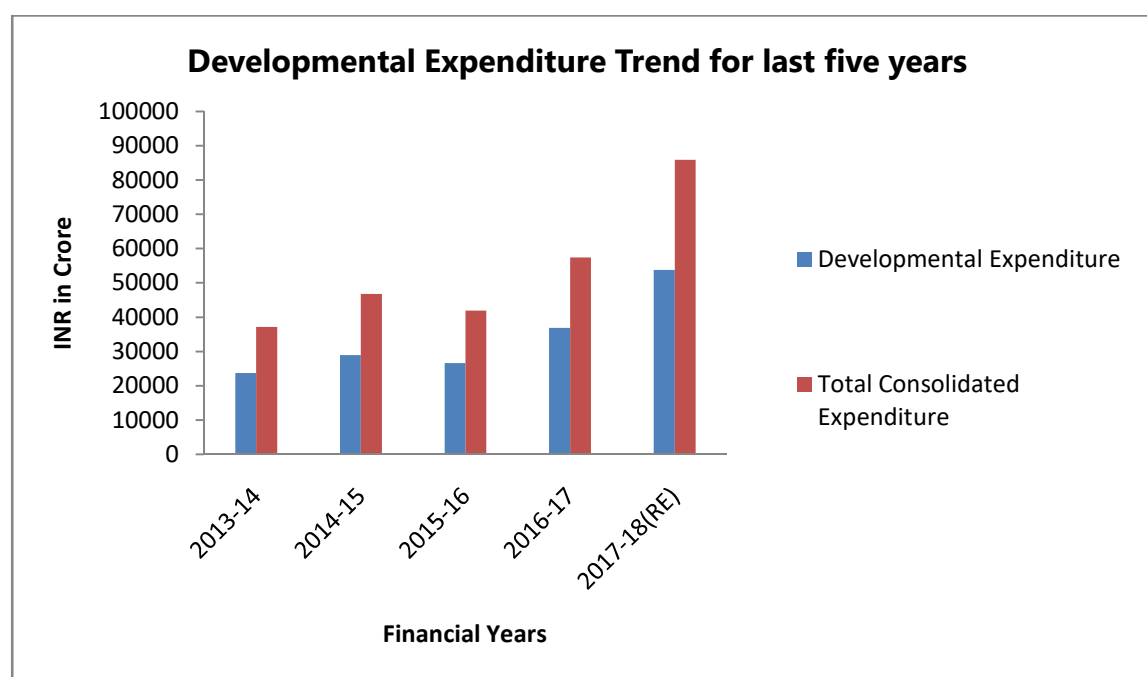
a. Developmental Expenditure

The expenditure which is incurred on activities directly related to Economic and Social development is called Developmental Expenditure. Hence, Expenditure incurred on education, health care, scientific research; infrastructure and so on is Developmental expenditure.

Table 9: Developmental Expenditure Trend

(Rs in Crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18 (BE)
Capital Account	3063.49	3777.7	2615.35	5302.47	11010.08
Revenue Account	20685.63	25163.06	23980.22	31587.17	42781.13
Developmental Expenditure	23749.12	28940.76	26595.57	36889.64	53791.21
Total Consolidated Expenditure	37178.39	46811.38	41931.32	57406.81	85922.69
Developmental Expenditure (in % of Total)	64.70%	63.30%	65%	64.26%	62.60%



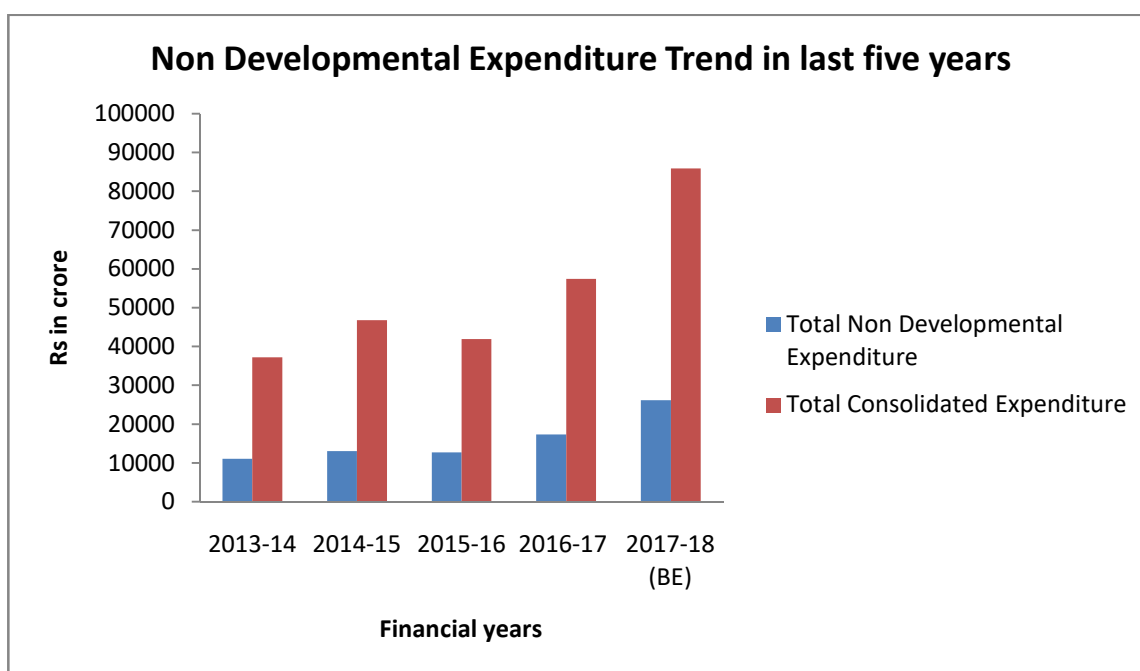
b. Non Developmental Expenditure

Expenditure incurred on general essential services required for normal running of the Government is termed as Non-developmental Expenditure. Hence, Expenditure incurred on services relating to general administration, police, defense, judiciary etc. is Non-developmental Expenditure.

Table 10: Non Developmental Expenditure Trend

(Rs. in Crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18 (BE)
Capital account	125.74	134.57	75.56	199.6	872.35
Revenue account	10928.5	12921.6	12656	17123.19	25310.26
Total Non Developmental Expenditure	11061.7	1312416	1276708	1732280	26182.61
Total Consolidated Expenditure	37178.39	46811.38	41931.32	57406.81	85922.69
Non Developmental Expenditure (in % of Total)	29.70%	27.90%	30.40%	30.18%	30.47%



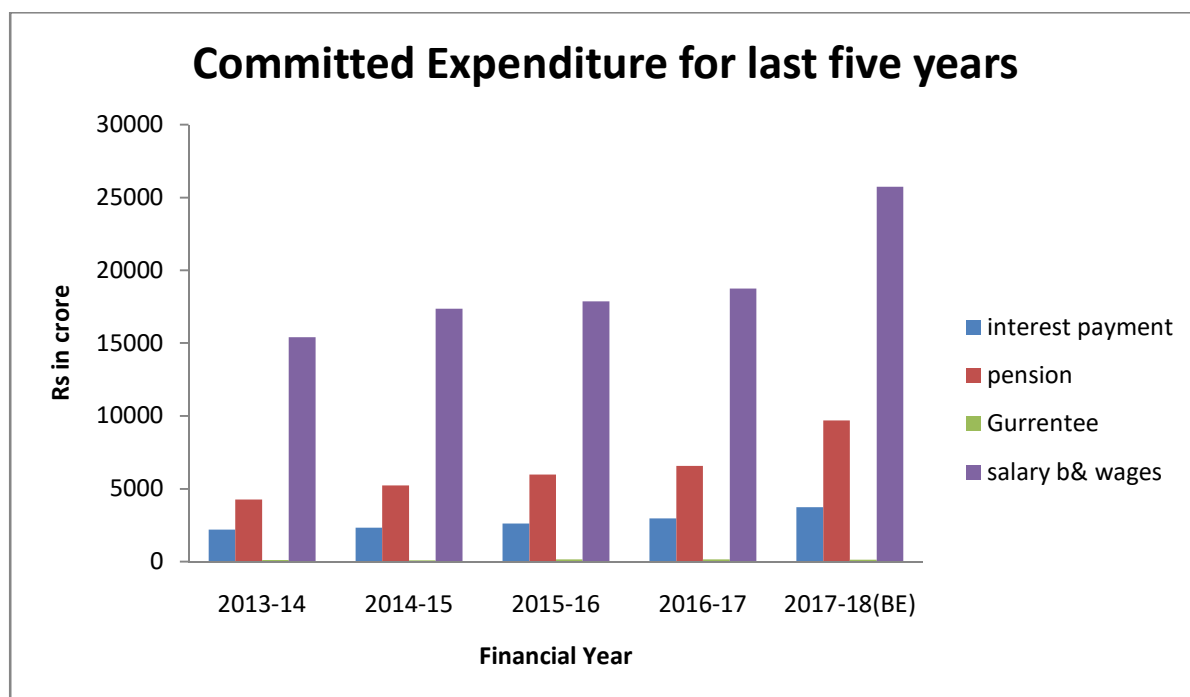
Committed Expenditure

Committed Expenditure (defined by the Comptroller and Auditor General) is the expenditure incurred on Principal payment & interest payments, salaries and wages and pensions by the State Government.

Table 11:

(Rs in crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18(BE)
Interest payment	2198.45	2333.74	2618.44	2963.75	3746.75
Pension	4264.13	5237.02	5985.23	6564.64	9682.38
Guarantee	114.18	89.63	145.14	143.13	130.00
Salary & Wages	15410.95	17367.62	17864.13	18738.77	25729.64
Total Committed Expenditure	21987.71	25028.00	26612.94	28410.30	39288.78
Total Consolidated Expenditure	37178.39	46811.38	41931.32	57406.81	85922.69
Committed Expenditure (in % of Total Consolidated Expenditure)	59.14%	53.47%	63.47%	49.49%	45.73%



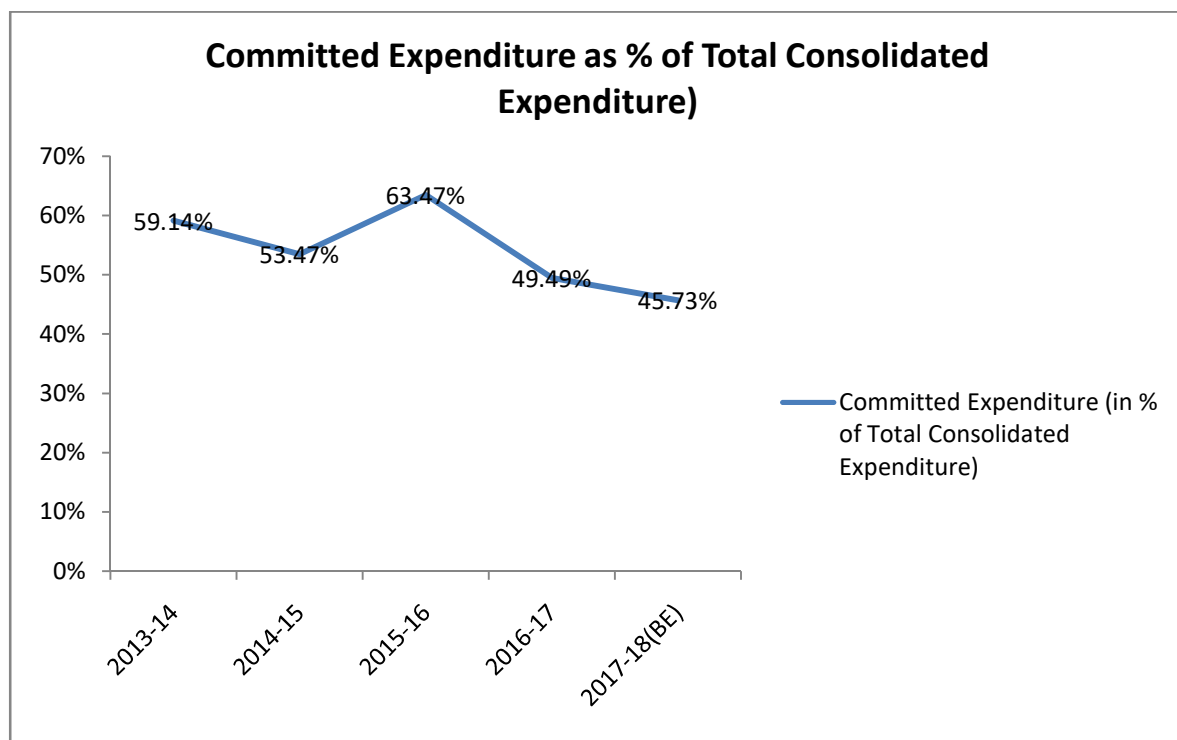
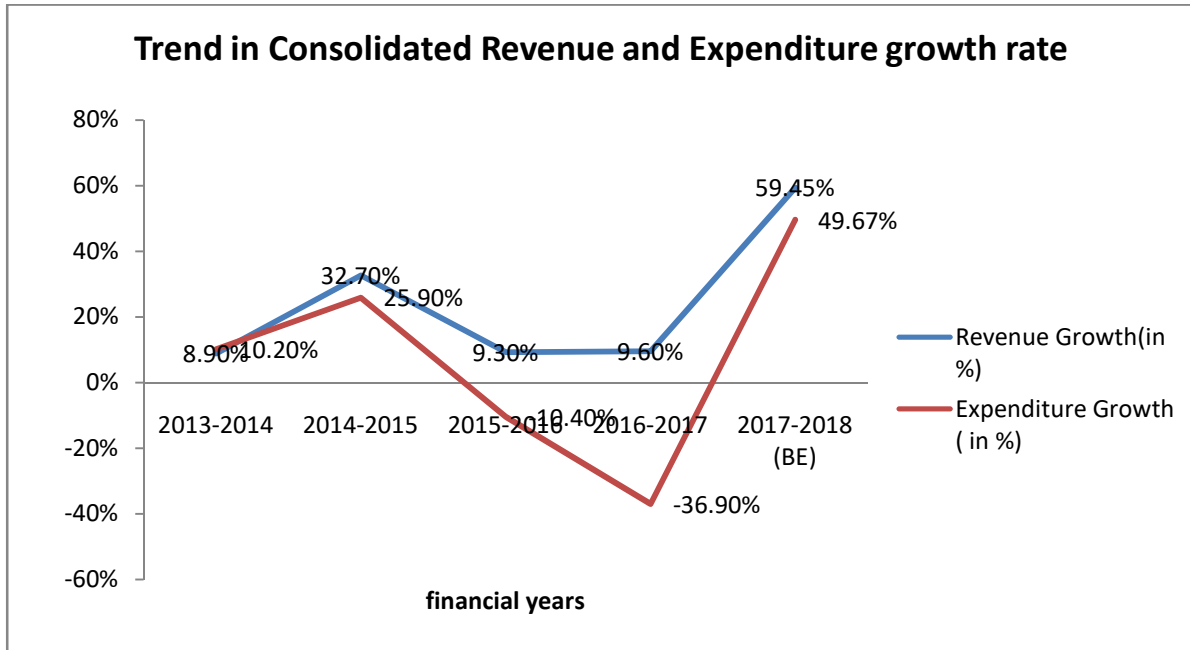


Table 12: Receipts and Expenditure Growth rate for last Five years

(Rs in Crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18(BE)
Consolidated Receipts	33414.93	44337.08	48465.88	53140.12	84732.16
Revenue Growth (in %)	8.90%	32.70%	9.30%	9.60%	59.45%
Consolidated Expenditure	37178.39	46811.38	41931.32	57406.81	85922.69
Expenditure Growth (in %)	10.20%	25.90%	-10.40%	-36.9%	49.67%



4) Analysis of Fiscal & Revenue Deficit & Surplus

Fiscal Deficit: The difference between total revenue and total expenditure of the government is termed as fiscal deficit. It is an indication of the total borrowings needed by the government. While calculating the total revenue, borrowings are not included.

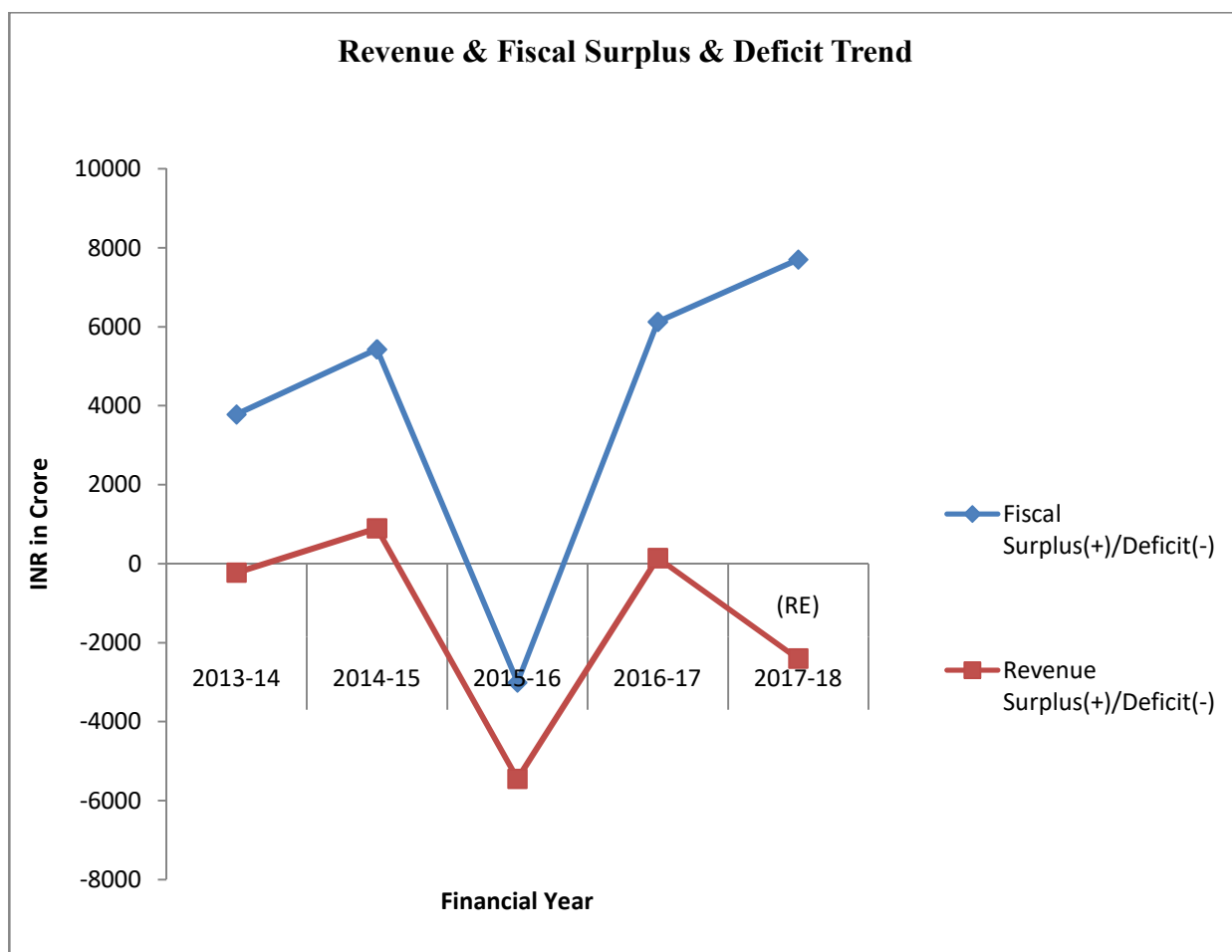
Revenue Deficit: A mismatch in the expected revenue and expenditure can result in revenue deficit. Revenue deficit arises when the government's actual net receipts is lower than the projected receipts. On the contrary, if the actual receipts are higher than expected one, it is termed as revenue surplus. A revenue deficit does not mean actual loss of revenue. Revenue deficit signifies that government's own earning is insufficient to meet normal functioning of government departments and provision of services. Revenue deficit results in borrowing. Revenue deficit include only such transactions which affect current income and expenditure of the Government.

(Revenue Deficit = Total Revenue Expenditure - Total Revenue Receipts.)

Table 13:

(Rs in Crore)

Financial Year	2013-14	2014-15	2015-16	2016-17	2017-18 (BE)
Gross Fiscal Surplus(-) /Deficit(+)	3782.30	5429.54	-3005.47	6125.78	7702.43
Gross Revenue Surplus (-)/Deficit(+)	-222.91	896.68	-5446.28	142.92	-2400.16



5) Sectoral allocation under Externally Aided Projects (EAPs)

Table 15:

(Rs. in Crore)

Department	Name of Project	Allocated during (Actual) 2016-17	Allocated during (RE) 2017-18	Allocated during (BE) 2018-19	Donor	Project Period
Agriculture	Assam Project on Agri-business & Rural Transformation (APART)	20.00	150.00	80.00	World Bank	10/2017 to 09/2024
PWD	Assam State Road Project	510.00	510.00	500.00	World Bank	Extended till 30/09/2019
Power	Assam power Sector Enhancement Investment Programme	174.00	110.00	40.06	ADB	Trenche-1 05/05/2010 to 30/06/2017 Trenche-2 01/04/2011 to 30/06/2017 Trenche-3 16/04/2010 to 30/06/2017 Trenche-4 12/05/2015 to 30/06/2019
Power	Assam Power Sector Investment Programme	35963.00	34792.00	200.00	ADB	12/05/2015 to 30/06/2019
Power	North Eastern Region Power System Improvement Project (NERPSIP)- for strengthening of transmission & distribution system	1800.00	1200.00	7.50	ADB	11/03/2019
GDD	South Central Guwahati & North Guwahati Water Supply Project (JICA)	20528.00	20528.00	252.23	JICA	31/03/2009 to 30/03/2019
	Guwahati Sewerage Project	6.82	6.82	6.82	JICA	27/02/2015 to 2025
	Assam Urban Infrastructure Investment Prog.	292.73	292.73	358.07	ADB	09/03/2012 to 31/12/2017
Water Resources	Assam Integrated Flood & River Erosion Management Investment Programme	207.44	133.46	170.00	ADB	05/10/11 to Sep, 2017

PHE	Rural Water Supply & Sanitation Project- Low income states (RWSSP-LIS)	374.91	203.45	150.00	World Bank	Feb,2014 to 31/03/2020
AR & T	Citizen Centered Service Delivery Project	34.10	34.10	50.00	World Bank	26/05/2017 to 30/06/2022
E & Forest	Assam Project on Forest & Biodiversity Conservation	220.00	218.12	52.37	AfD	08/06/2012 to Feb,2017
E & Forest	Capacity Building for Forest Management & Training of Personnel	86.89	195.00	0.00	JICA	2011-12 To 31/03/2017
Finance	Assam Public Financial Management Strengthening Project	51.20	93.40	50.00	World Bank	15/06-/2017 to 30-09-2022
Transport	Assam Inland Water Transport Project	16.00	51.27	50.00	World Bank	

6) Transfer to Local Bodies

Table 16:

(Rs. in Crore)

Financial Year	2016-17		2017-18	
	PRI	ULB	PRI	ULB
General Area				
Central Finance Commission	1116.73	17.2	2056.55	372.72
State Finance Commission	210.10	239.84	192.04	391.63
TOTAL	1326.83	257.04	2248.59	764.35
Sixth Schedule				
State Finance Commission	83.93	20.72	376.07	105.6
GRAND TOTAL	1410.76	277.76	2624.66	869.95

7) Guarantees Given by the Government

Table 17:

(Rs in Crore)

Sector	Outstanding at the end of FY 2015-16		Outstanding at the end of FY 2016-17	
	Principal	Interest	Principal	Interest
Total Power Sector	47.97	0	39.63	0
1) Assam Power Distribution Company Ltd.	0	0	0	0
2) Assam Power Generation Company Ltd.	47.97	0	39.63	0
Total Corporation Sector	23.57	6.91	20.28	3.63
1) Assam State Corporation Marketing & Consumer Federation Ltd.	0	0	0	0
2) Assam State Cooperation Agriculture & Rural Development Bank Ltd.	2.2	3.5	2.15	3.63
Assam State Cooperation Housing Federation Ltd.	21.43	3.45	18.14	0
Government Companies				
1) Assam Electronics Development Cooperation Ltd.	0	0.038	0	0
2) Assam state Development Cooperation for OBC Ltd.	3.6	1.74	3.6	2.07
3) Assam Plains Tribes Development Cooperation Ltd.	15.26	13.46	15.26	14.78
4) Assam State Development Cooperation For Scheduled Caste Ltd.	6.59	2.18	4.95	4.15
5) Assam state Development Cooperation for Scheduled Caste Ltd.	8.24	2.6	6.09	3.96
6) Assam Minorities Development and Finance Cooperation Ltd.	8.66	2.35	8.8	2.81
Local Bodies, Boards and others				
1) Amguri Town Committee	0	0	0	0
2) Barpeta Municipal Board	0	0	0	0
3) Hojai Municipal Board	0	0	0	0
Grand Total	113.89	29.28	98.61	31.39

8) State Outstanding Debt

Table 18:

(Rs in Lakh)

Financial Year	2012-13	2013-14	2014-15	2015-16	2016-17 (Pre-actual)
Market Loan	10210.18	9624.52	11777.45	13674.2	15668.54
Institutional Loan	836.77	886.01	962.06	1165.26	1738.57
NSSF	6700.39	7368.96	8447.1	9959.73	9329.55
Central Loan	2056.85	1943.54	1591.65	1508.16	1429.78
Provident Fund & GIS etc.	6795.43	7632.6	8522.73	9382.87	10179.33
Total	26599.62	27455.62	31300.99	35690.22	38345.77

9) FRBM Targets achievement summary

Table 19:

FRBM Targets Details	FRBM Targets	2013-14	2014-15	2015-16	2016-17	2017-18 (BE)
Fiscal Deficit as a percentage of GSDP	3.50%	2.37	2.79	-1.49	2.73	2.98
Debt to GSDP ratio (12 th FC)	28.3%	17.22	17.03	17.75	17.07	17.53
Interest Payment to Total Revenue ration (12 th FC)	15%	6.82	6.11	6.17	6.02	9.54
Govt. Guarantees to State own tax and non tax Revenue (second preceding year)	Below 50%	2.21	0.96	0.67	0.87	1.13

10) Grant-wise Allocation for last three years

Table 20:

(Rs. In Lakh)

Grant No.	Grant Description	Total Budget Amount 2016-17	Total Budget Amount 2017-18	Total Budget Amount 2018-19(BE)
C2	Head of State	739.03	775.9618	837.68
PD	Public Debt And Servicing Of Debt	821368.31	866013.57	442240.00
C1	Public Service Commission(charged)	1369.56	1419.32075	1495.23
1	State Legislature	13772.51305	14726.22813	12878.98
2	Council of Ministers	1338.9	1266.42	775.884
3	Administration of justice	37623.04975	63106.13899	62815.41
4	Elections	11267.66	7098.32505	19740.82
5	Sales Tax & Other Tax	14793.70661	57646.8562	62148.3
6	Land Revenue	34500.49	38302.56	42350.83
7	Stamps and Registration	4480.73	3665.91	4870.96
8	Excise & Prohibition	6929.5	6885.52842	7434.977
9	Transport Services	34304.712	46384.58	51860.85
10	Other Fiscal Service	246.477	269.3336	299.948
11	Secretariat and Attached offices	314692.0742	315974.5865	81716.98
12	District Administration	33566.25	41202.871	66491.03
13	Treasury & Accounts Administration	9999.72	14367.87	14690.59
14	Police	406950.38	508039.915	510635.5
15	Jails	8099.04	8518.15	12283.24
16	Printing & Stationery	5090.09786	4327.6	4764.04
17	Administrative and functional Buildings	50985.07	63108.9935	4764.04
18	Fire Services	14200	22377.83	20290.36

19	Vigilance Commission & Others	43804.16	76311.93	22357.7
20	Other Administrative Services	19885.00463	20920.65	27919.61
21	Guest Houses, Government Hostels	4397.66	3568.626	6126.169
22	Administrative Training	1214.67109	4524.95021	2623.702
23	Pension	765898.62	965968.28	800579.4
24	Aid Materials	1	1	1
25	Miscellaneous General Services & others	75876.49	336423.39	255074.7
26	Education (Higher)	232280.23	241267.1287	254181.9
27	Art & Culture	16398.56615	14131.84	15583.29
28	State Archives	197.88	189.8	234.49
29	Medical & Public Health	393032.0848	493409.16	508216.8
30	Water Supply & Sanitation	257866.8797	205843.98	266184
31	Urban Development ,Town & Country Planning	24670.29	55022.99614	69246.9
32	Housing Schemes	220696.8743	1851.67	279
33	Residential Buildings	3418.02	404.6	618.92
34	Urban Development – Municipal Administration	33008.02674	94971.04	93806.06
35	Information and Publicity	5878.07	5480.92	6344.909
36	Labour and Employment	15101.956	30016.37164	38539.32
37	Food Storage & Warehousing	71639.45	83937.9	85723.08
38	Welfare of SC/ST & OBC	119353.4687	139601.8439	138035.7
39	Social Security, Welfare and Nutrition	123771.63	181070.0299	209871.9
40	Social Security & Welfare (Freedom Fighter)	8093	8263.69	8360.693

41	Natural Calamities	206215.67	128896.58	108414.6
42	Other Social Services	30966.95	21420.29725	32752.78
43	Co-Operation	16812.67	19436.155	15699.93
44	North Eastern Council Scheme	113868.59	111952.38	119427.9
45	Census, Survey & Statistics	5667.0919	8467.178	8362.218
46	Weights & Measures	1565.6065	1625.15	2045.447
47	Trade advisor	109.82	110.54	148.77
48	Agriculture	146010.6875	174602.78	174346.1
49	Irrigation	162518.4165	103524.9173	170089.7
50	Other Special Area Programmes	16539.24	16300.57	16138.66
51	Soil & Water Conservation	15785.28	18111.49	18105.04
52	Animal Husbandry	39444.53847	58180.87009	45648.32
53	Dairy Development	3406.1	3049.86802	3557.01
54	Fisheries	7945.51461	15866.23601	16082.22
55	Forestry & Wildlife	78723.16	92173.57671	50546.73
56	Rural Development (Panchayat)	201058.8444	315234.6496	212344.4
57	Rural Development	418822.7068	419152.7324	368544.4
58	Industries	37726.95	71295.25	75458.83
59	Village & Small Industries Sericulture and Weaving	34097.602	43609.992	38525.87
60	Cottage Industries	6542.41	8664.21	8502.107
61	Mines & Minerals	1880.56	1911.28	2211
62	Power (Electricity)	143500.7764	391746.2	270221.7
63	Water Resources	232086.24	273926.0716	82492.07

64	Roads & Bridges	440088.29	406888.2486	464886.7
65	Tourism	6417.3	11909.33	8100.26
66	Compensation & Assignment To Local Bodies & Panchayati Raj Institutions	69444	48186.75	24190.9
67	Horticulture	5159.902	5274.72	5768.04
68	Loans to Government Servant etc	10551.5	21051.52	7598.5
69	Scientific Services & Research	3585.84958	5592.45853	5182.312
70	Hill Areas	4479.94	2021.356	782.3806
71	Education (Elementary, Scy. Etc.)	1201166.59	1149684.474	1361921
72	Social Security & Welfare	7002	7502	1002
73	Urban Development (GDD)	130156.73	154024.71	151519.5
74	Sports & Youth Services	13984.1456	16422.47608	16382.91
75	Information & Technology	3949.1	8837.87	6006.856
76	Karbi-Anglong Autonomous Council	94461.011	120848.89	139741.8
77	N.C. Hills Autonomous Council	45458.262	54467.8906	67672.48
78	Bodoland Territorial Council	297351.2867	223591.45	278626.2