



Finance Department
Government of Assam



HIGHLIGHTS OF BUDGET 2023-24



**AS PRESENTED IN THE BUDGET SESSION
FOR THE YEAR 2023-24**

(To be treated as strictly confidential
till presented in the Assembly)

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WHAT'S NEW IN ASSAM BUDGET 2023-24



GREEN BUDGET 2023-24

*A*ssam Government is escalated to introduce the citizens of the state, The Green Budget for the first time this financial year 2023-24. With the introduction of Green Budget, we pledge to build a state that is safe, sustainable and resilient for years to come.

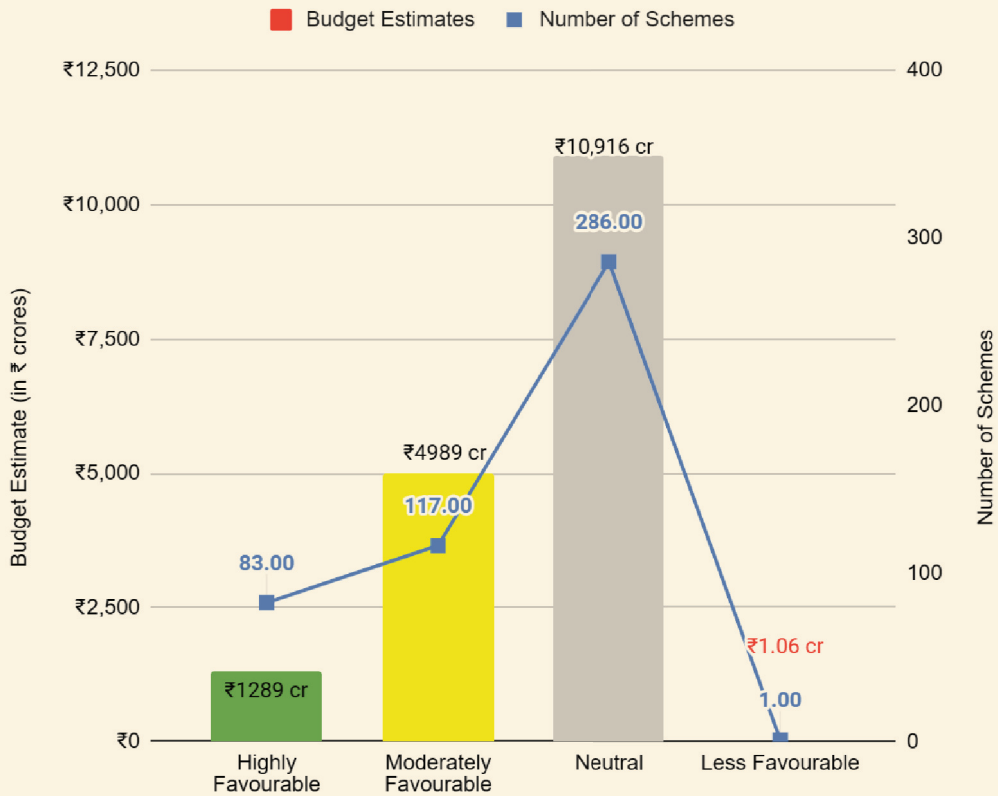
Assam is one of the most vulnerable states to climate change. To address the increase in urbanisation, industrial growth, negative environmental externalities and pollution, the introduction of Green Budget offers an opportunity towards mainstreaming environmental concerns of the states.

Green budgeting recognizes environmental sustainability and climate change concerns within the existing developmental processes and sectors of economy. It eventually reduces the unfavourable expenditure and provides inputs for aligning the economy for a green and inclusive growth.



ASSAM BUDGET 2023-24

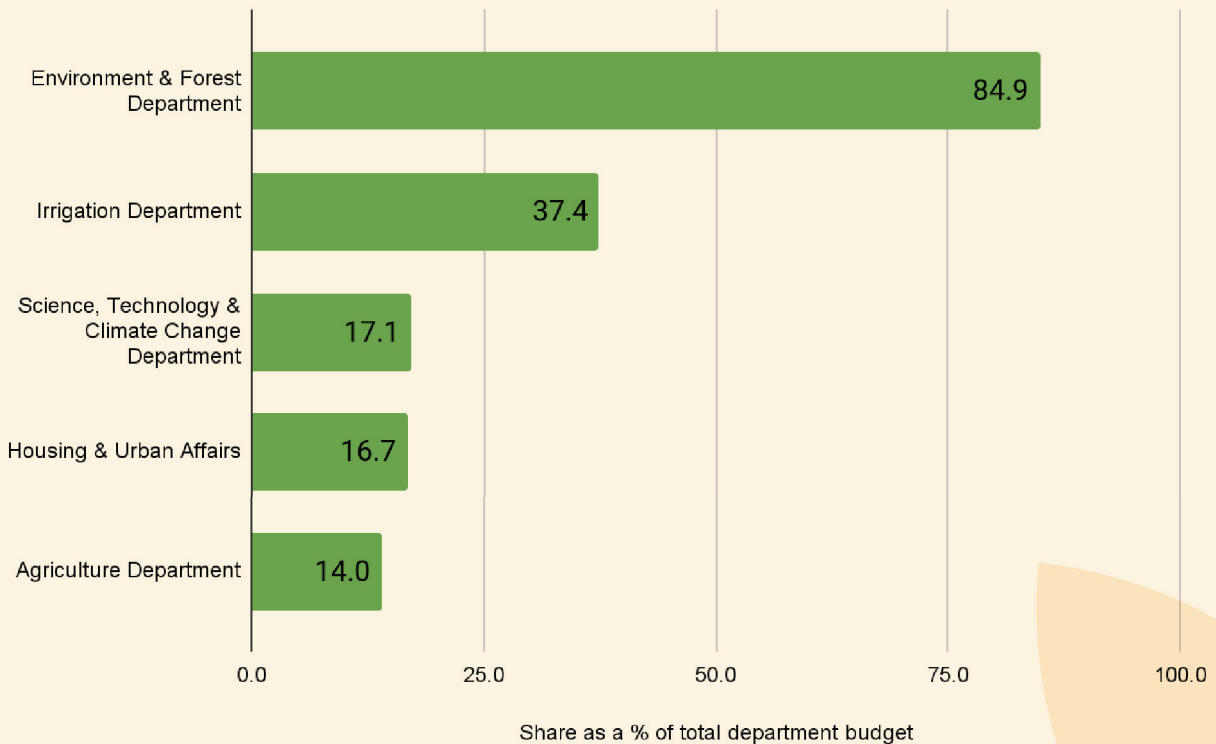
GREEN IMPACT & RELEVANCE OF SCHEMES



Note: Data represented above is an aggregate of schemes across 14 selected departments.

Departments with highest share of 'highly favourable' schemes

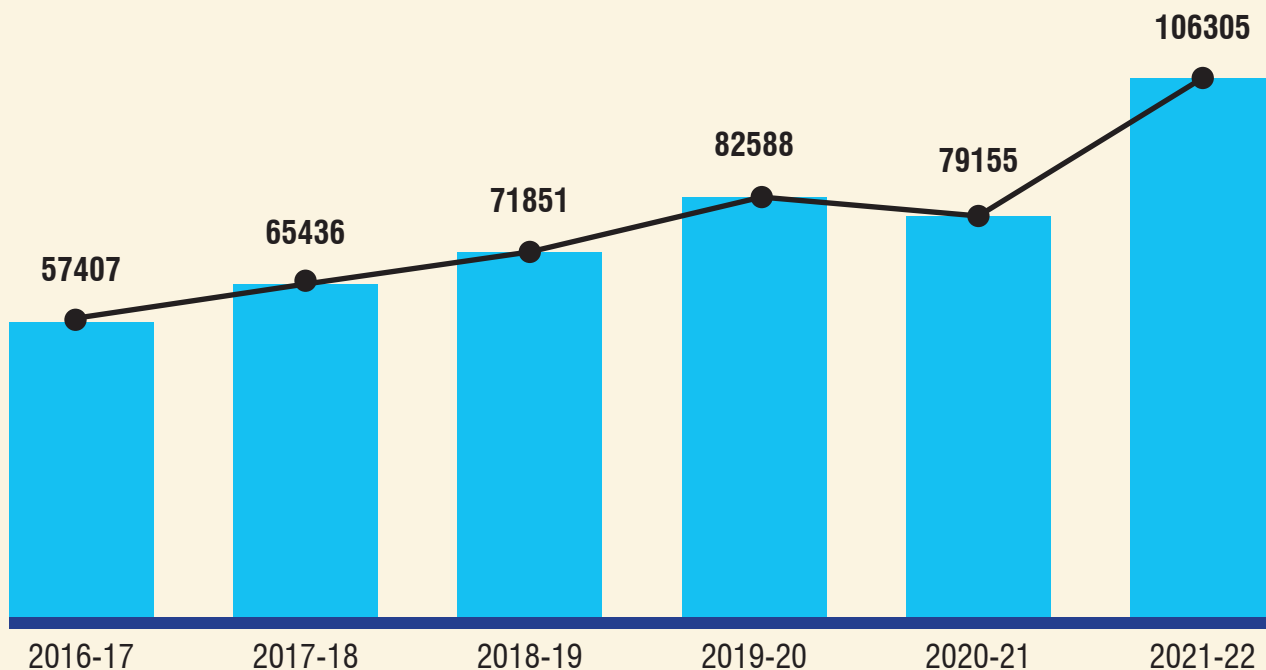
Based on Green Budget Submission from Departments



FINANCIAL ACHIEVEMENT

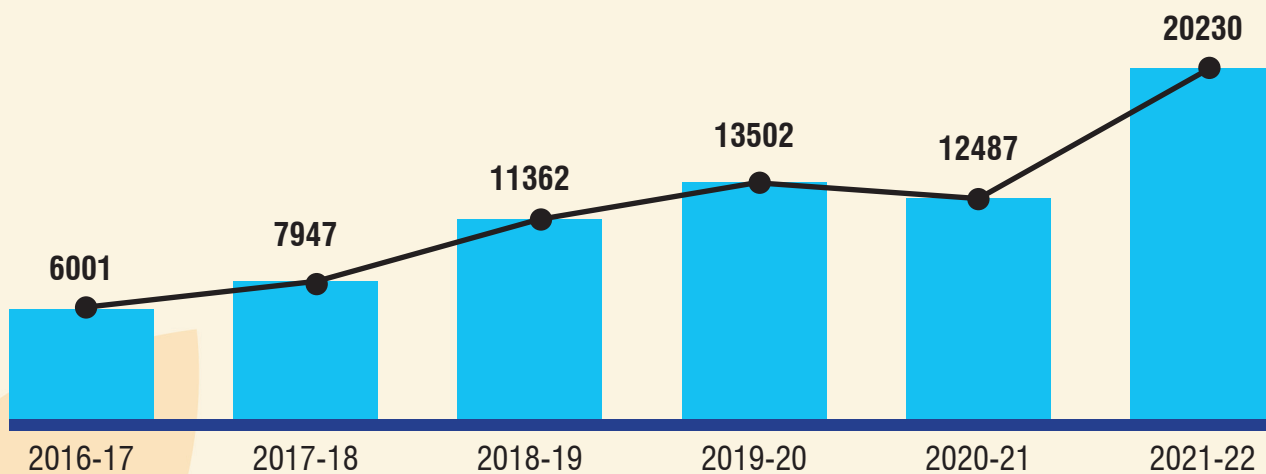
TREND IN OVERALL EXPENDITURE

Figures (₹) in crore



TREND IN CAPITAL EXPENDITURE

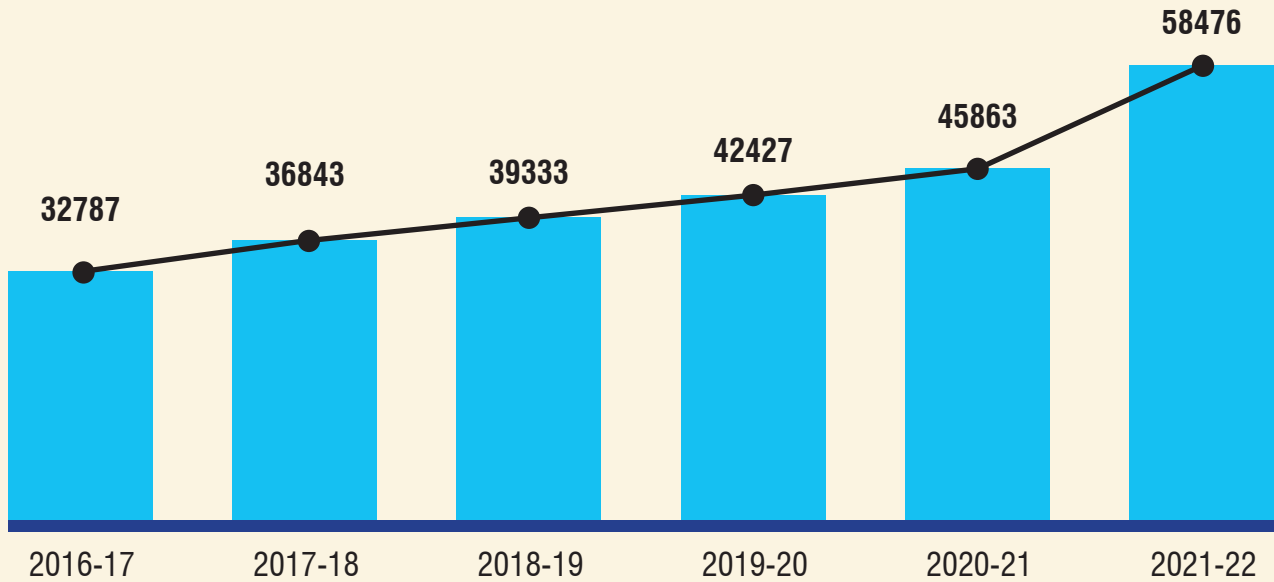
Figures (₹) in crore



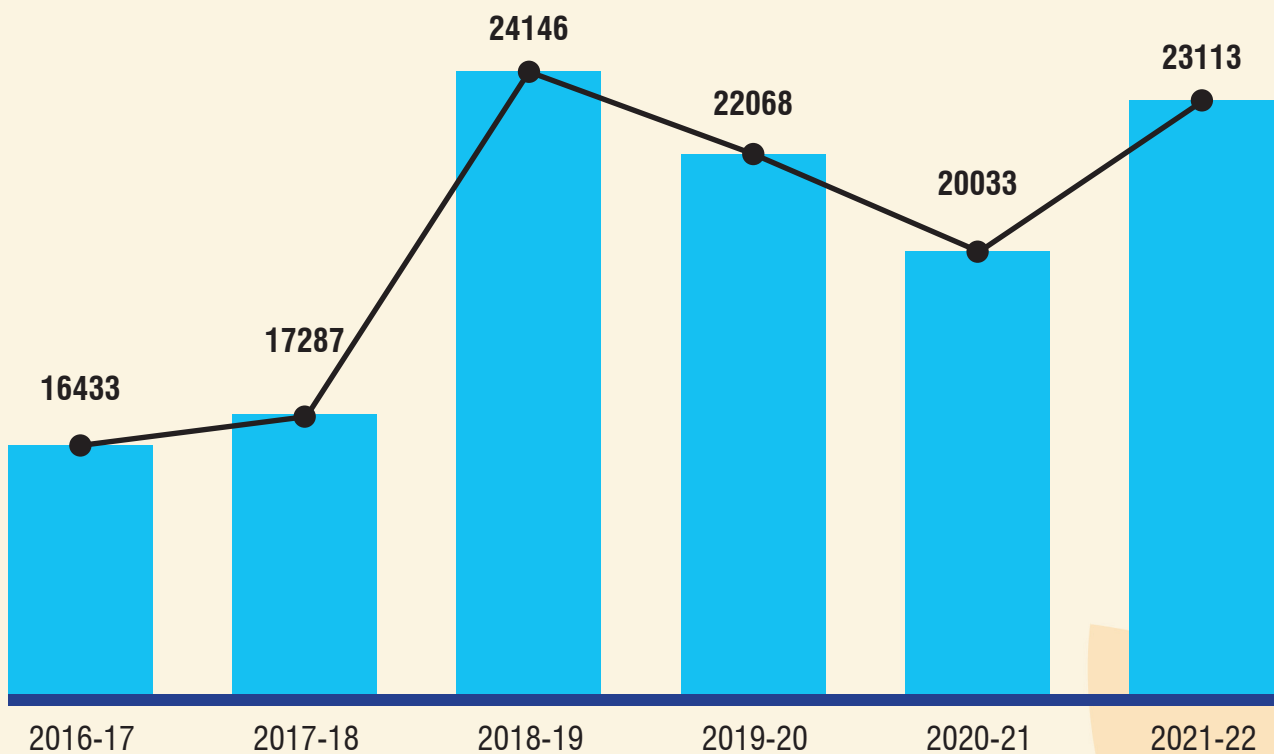
FINANCIAL ACHIEVEMENT

GRANTS FROM CENTRE

Figures (₹) in crore



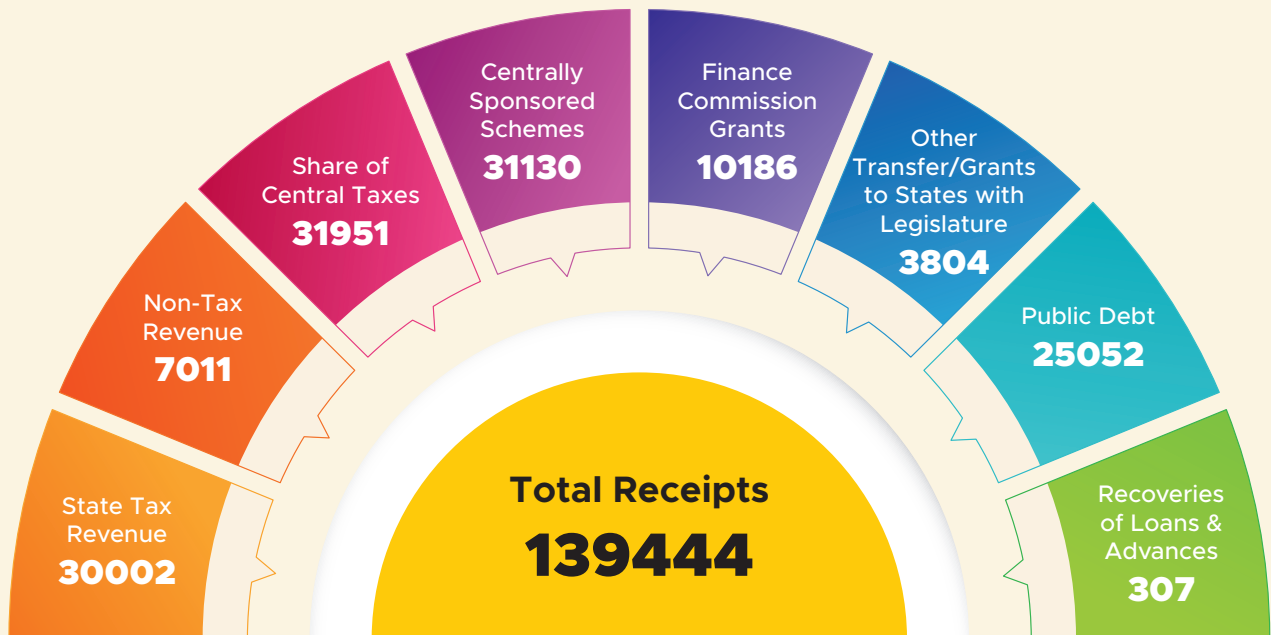
TREND OF OWN REVENUE COLLECTION



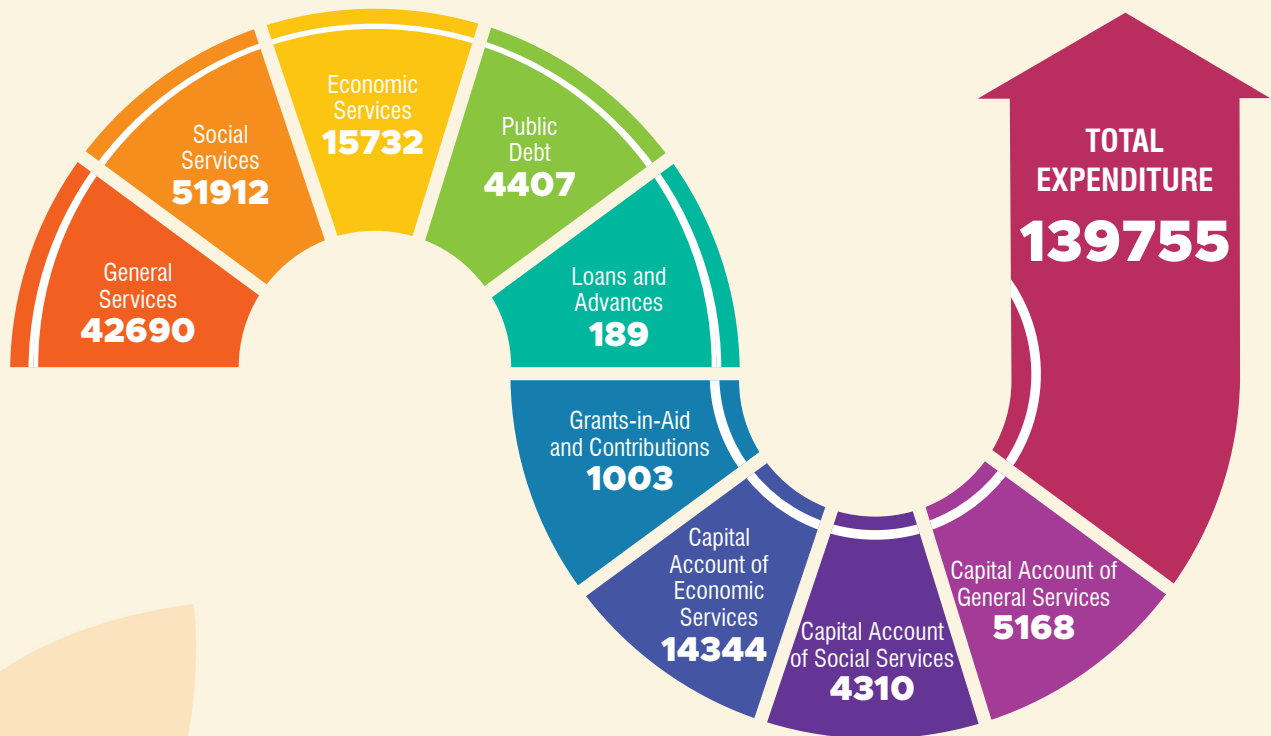
BUDGET 2023-24: SNAPSHOT

WHERE RUPEE COMES FROM

Figures (₹) in crore

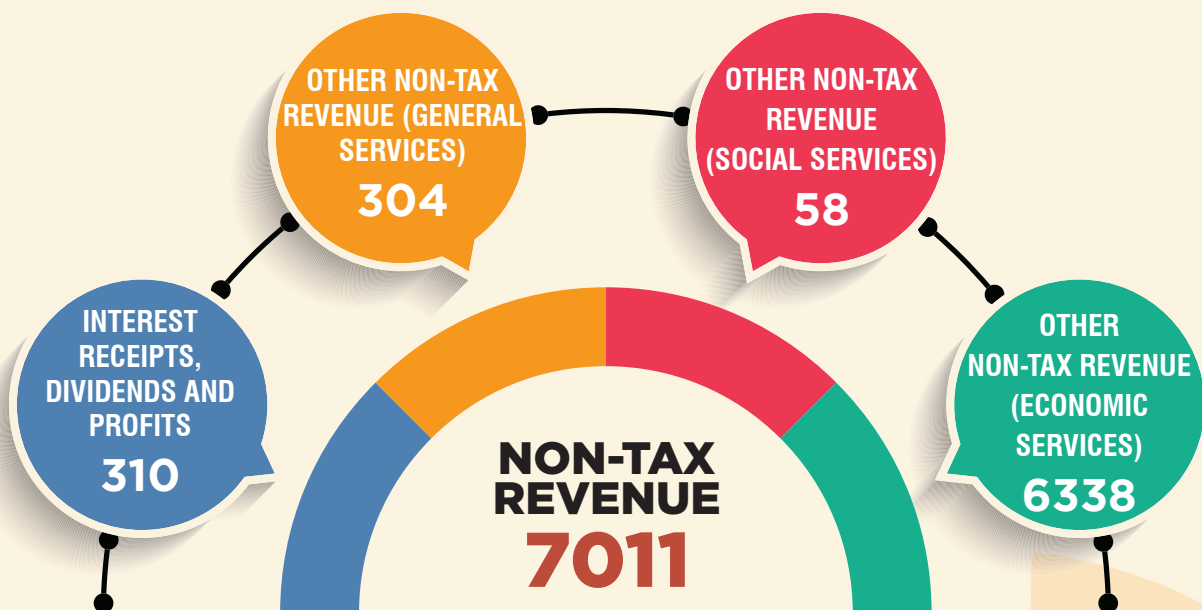
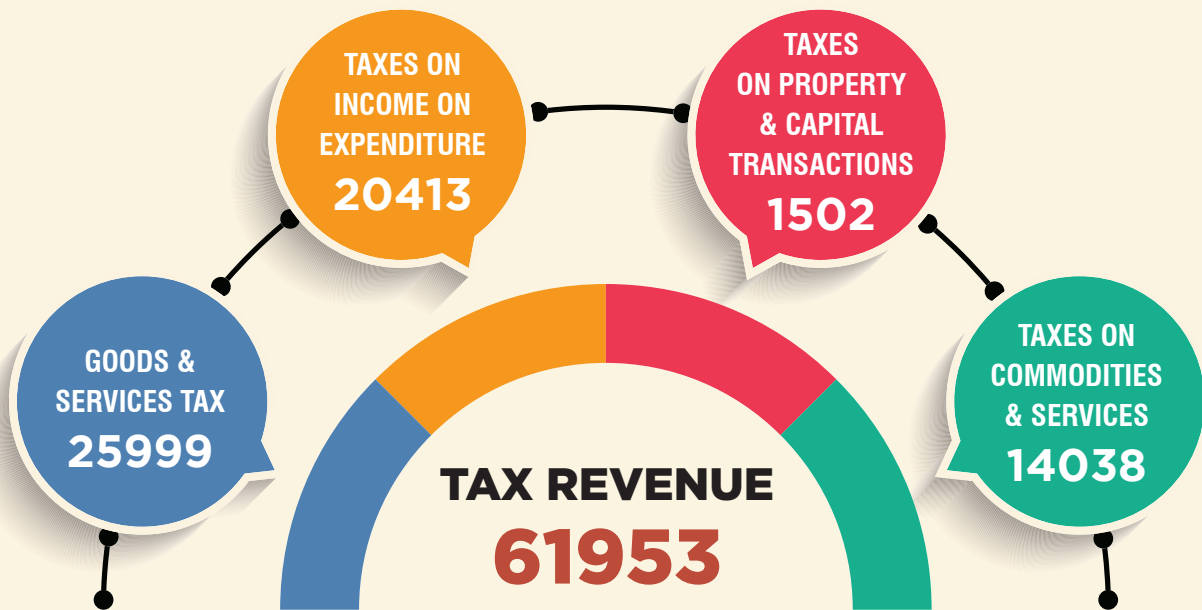


WHERE RUPEE GOES



BUDGET 2023-24: SNAPSHOT

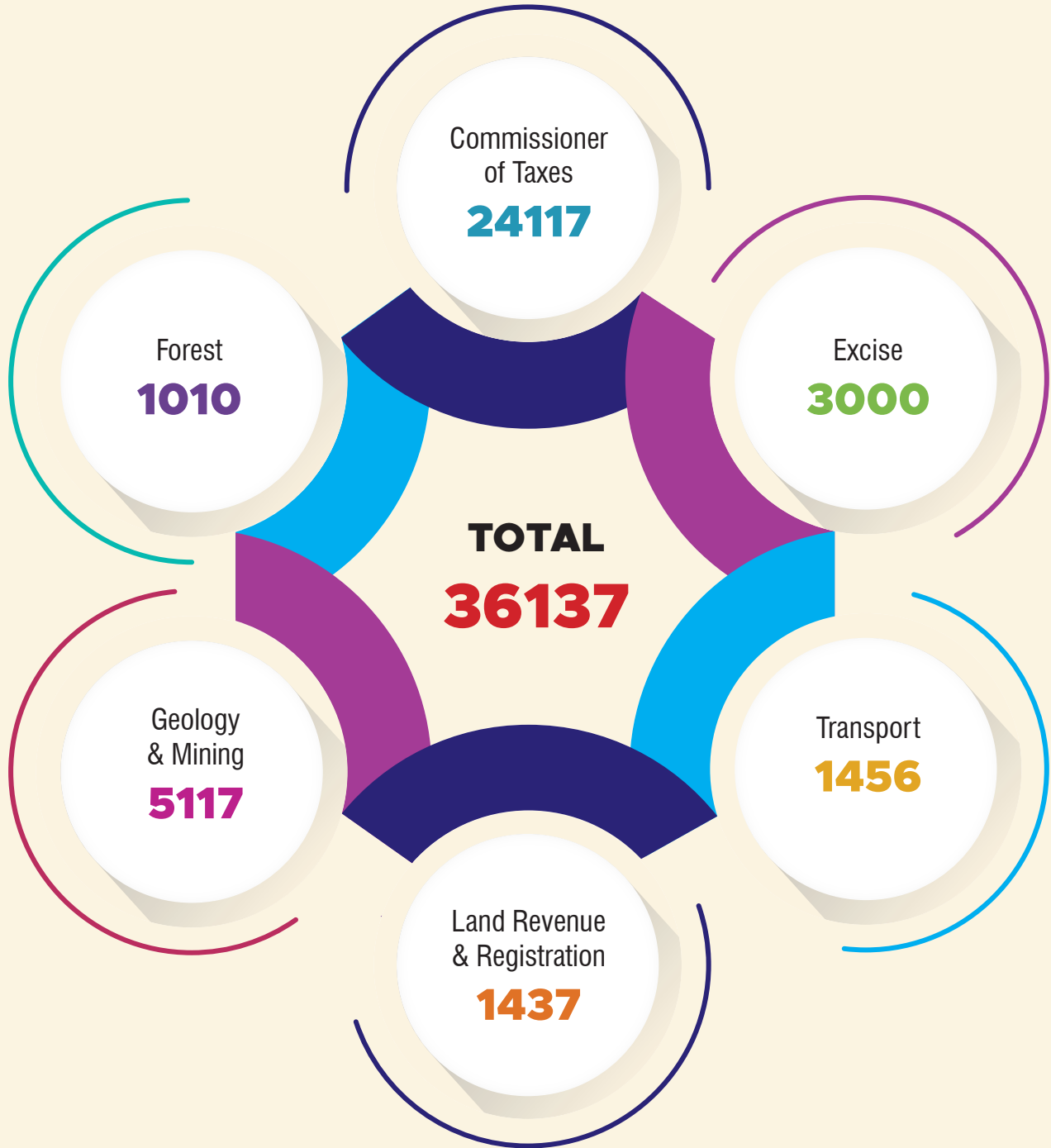
Figures (₹) in crore



BUDGET 2023-24: SNAPSHOT

Figures (₹) in crore

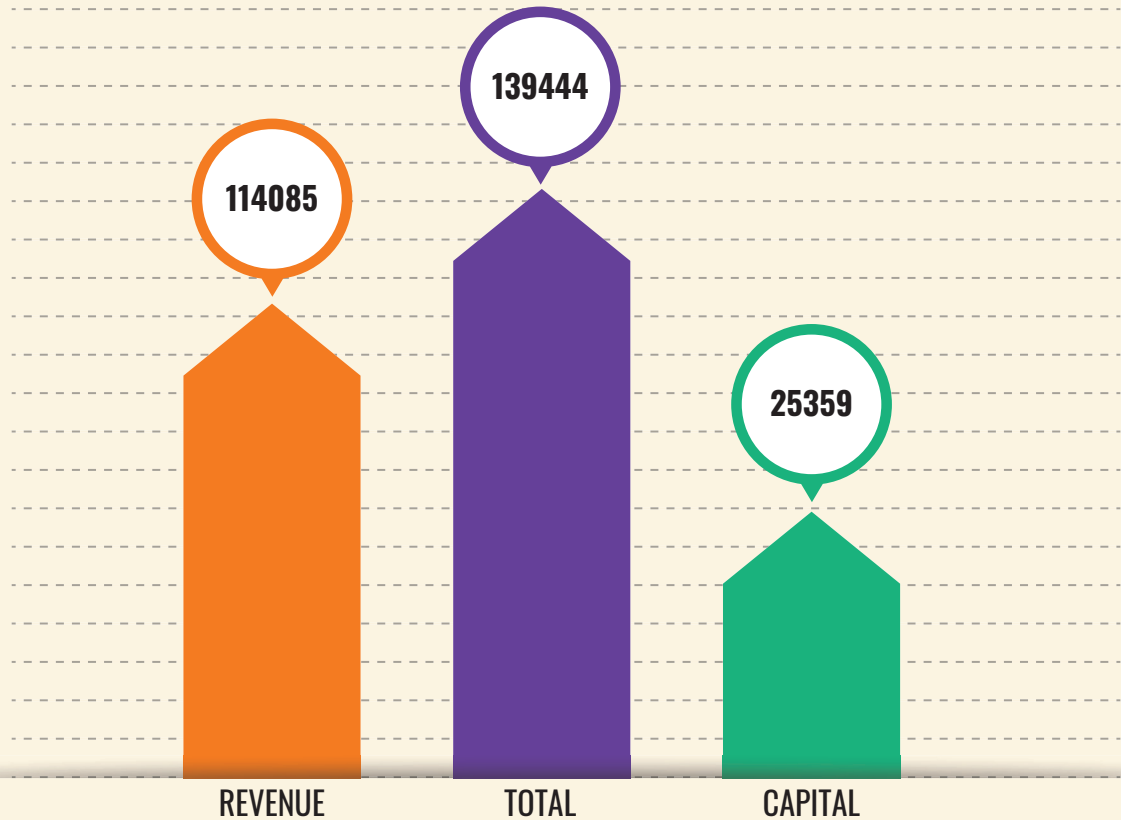
MAJOR REVENUE EARNING DEPARTMENTS



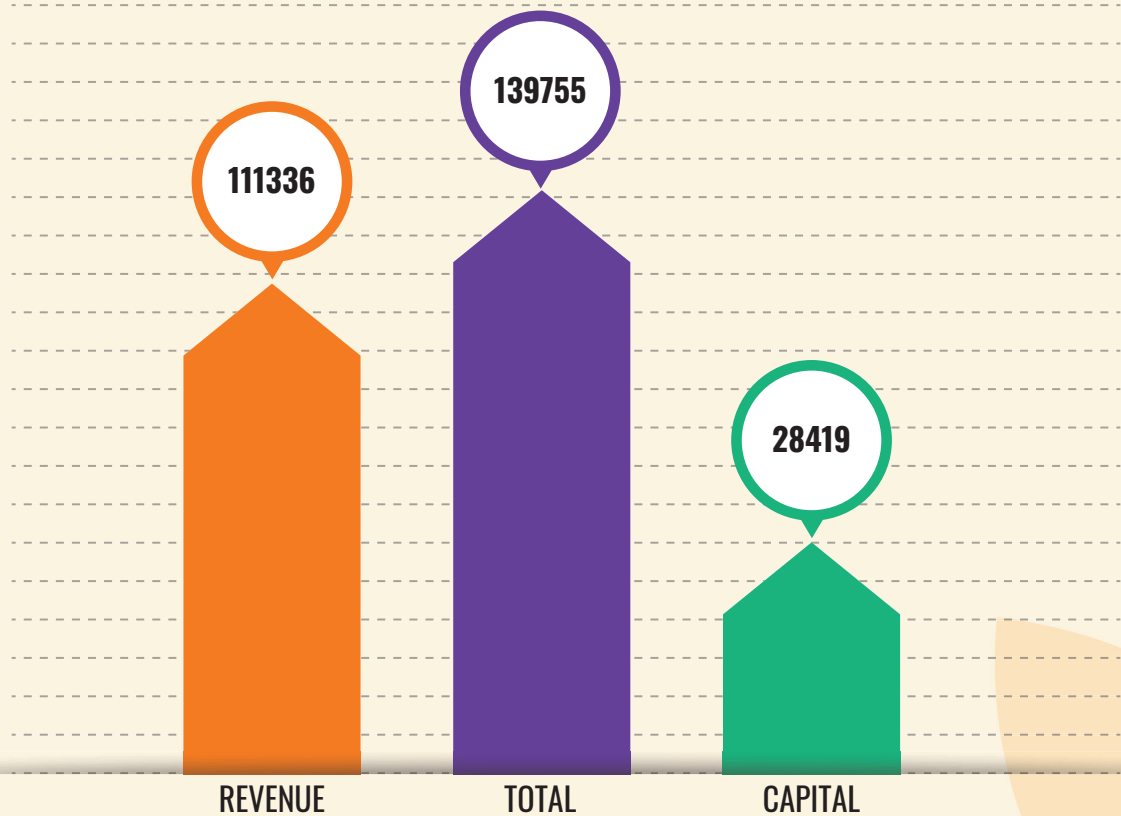
BUDGET 2023-24: SNAPSHOT

REVENUE VS CAPITAL RECEIPTS

Figures (₹) in crore



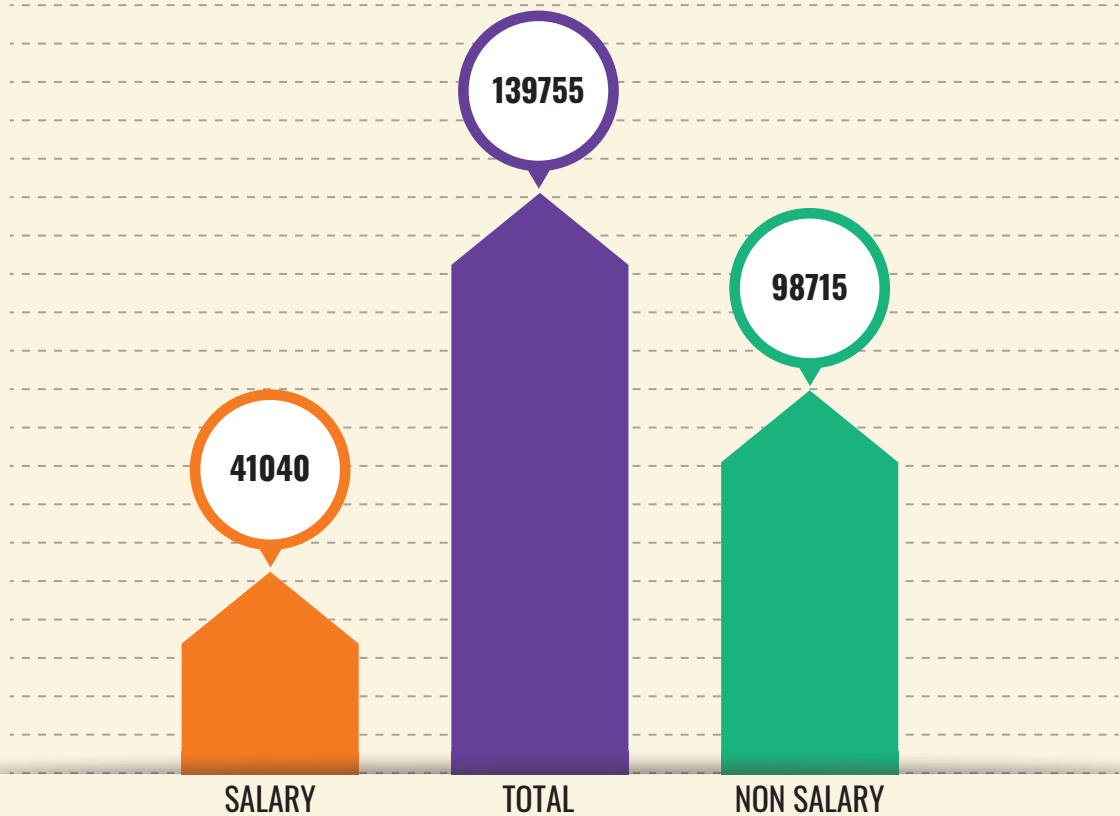
REVENUE VS CAPITAL EXPENDITURE



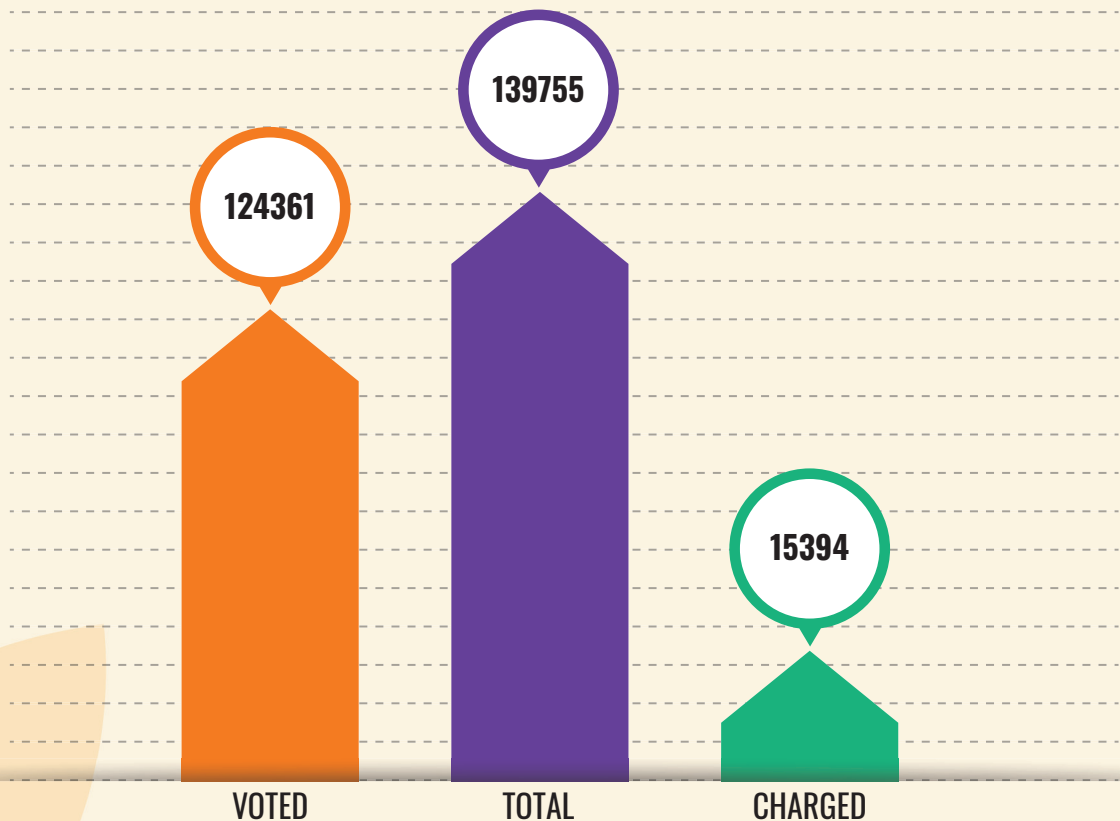
BUDGET 2023-24: SNAPSHOT

SALARY VS NON-SALARY

Figures (₹) in crore



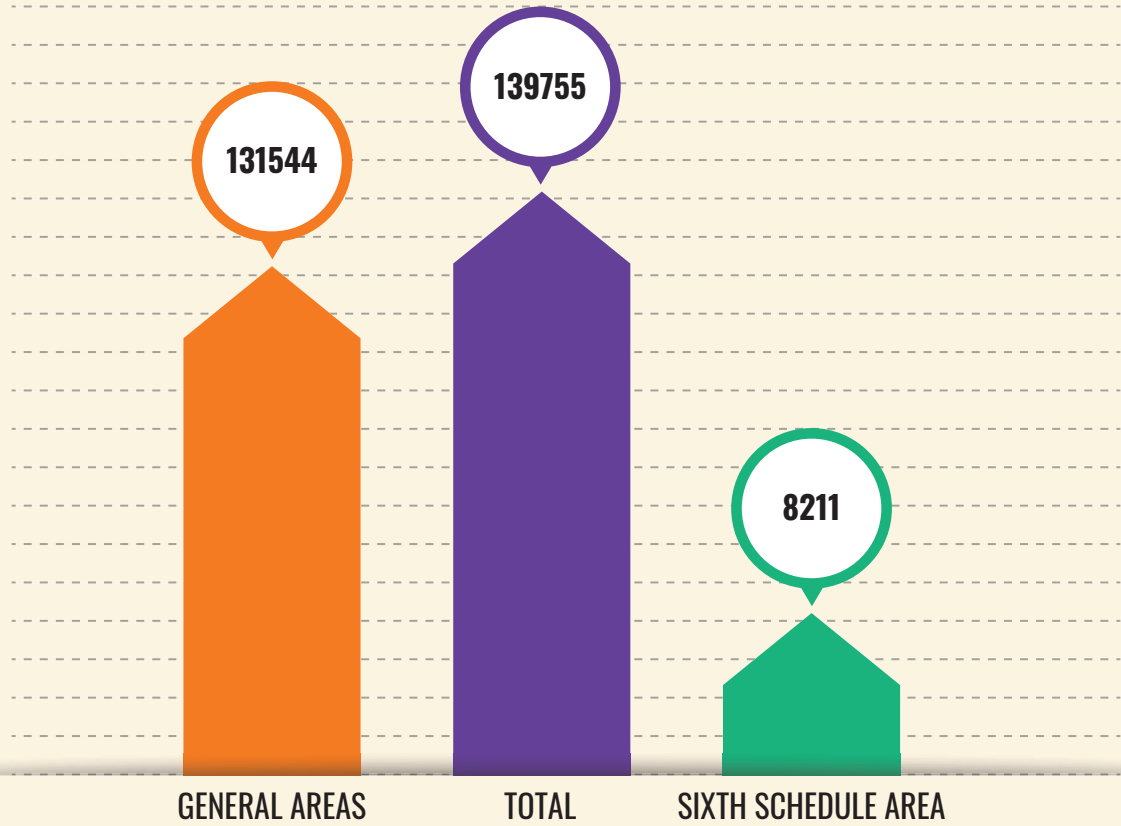
VOTED VS CHARGED



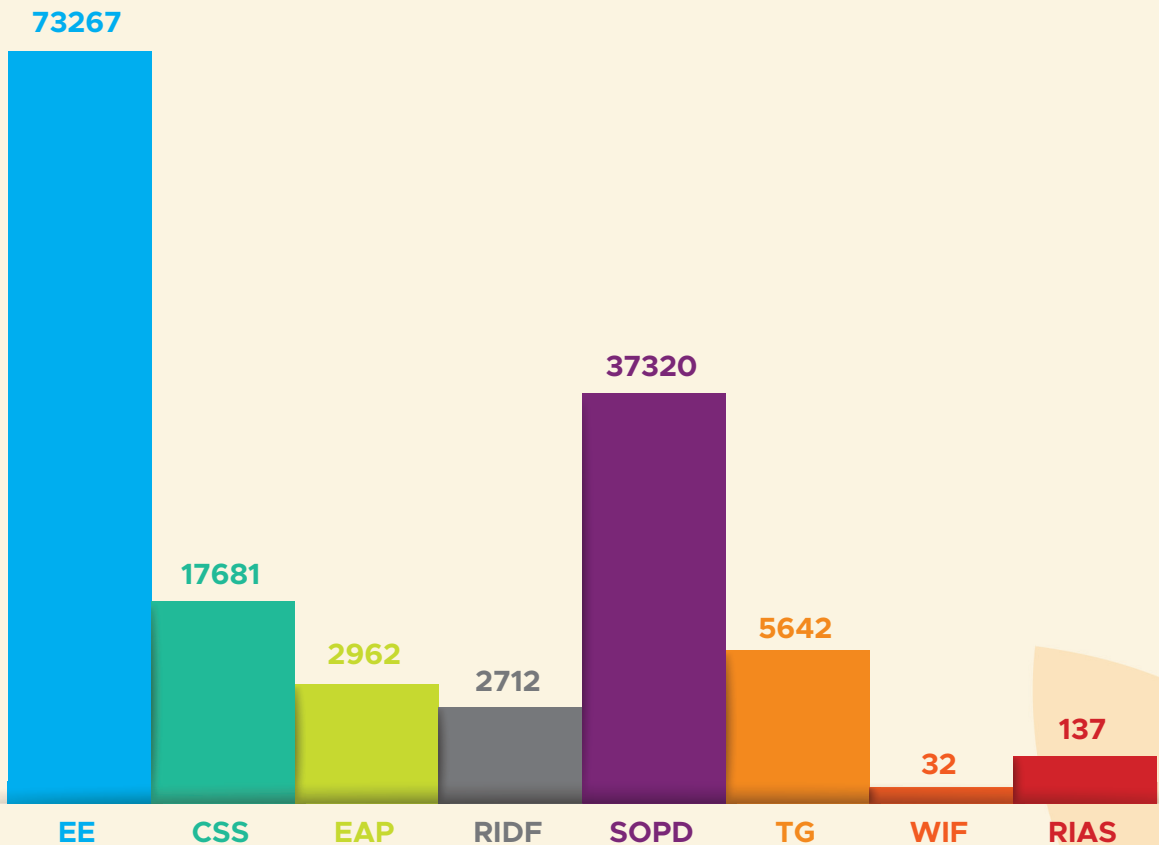
BUDGET 2023-24: SNAPSHOT

GENERAL AREAS VS SIXTH SCHEDULE AREA

Figures (₹) in crore



SCHEME PLAN



BUDGET 2023-24: SNAPSHOT

SECTOR VIEW OF EXPENDITURE

Figures (₹) in crore

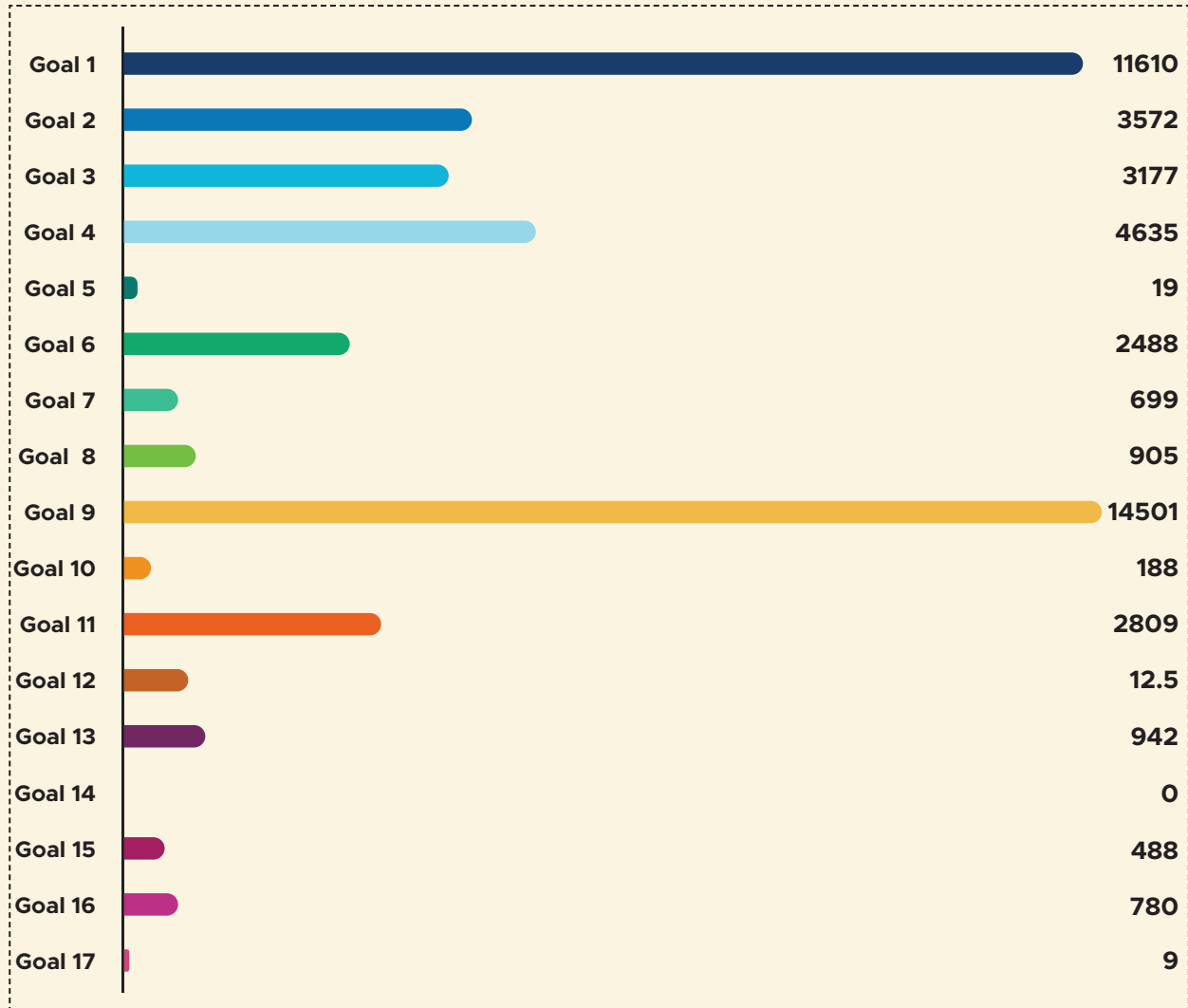


BUDGET 2023-24: SNAPSHOT

SUSTAINABLE DEVELOPMENT GOALS 2030

(GOAL WISE ALLOCATION FOR 2022-23, ASSAM)

Figures (₹) in crore

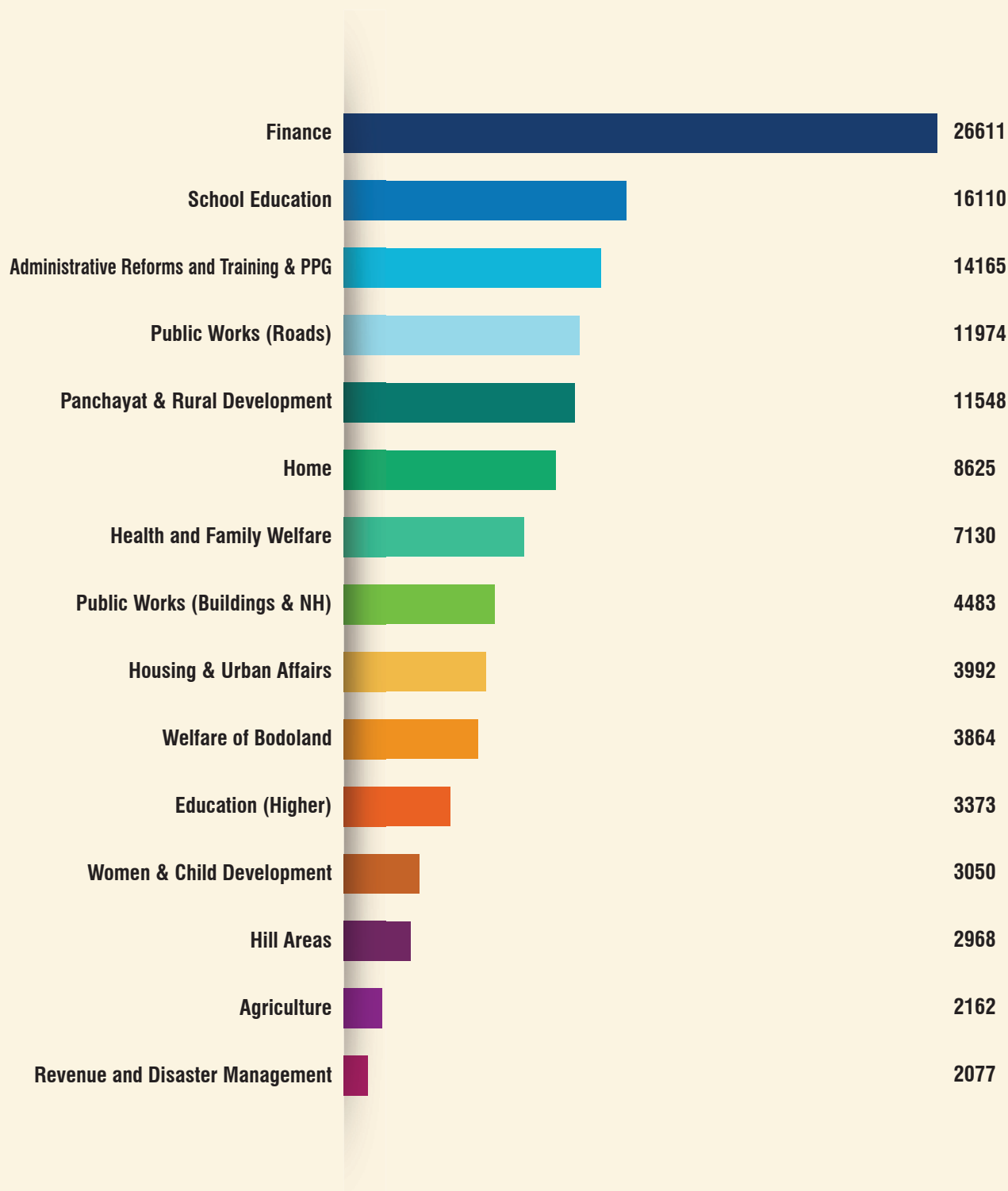


- GOAL 1 : No Poverty
- GOAL 2 : Zero Hunger
- GOAL 3 : Good Health and Well-being
- GOAL 4 : Quality Education
- GOAL 5 : Gender Equality
- GOAL 6 : Clean Water and Sanitation
- GOAL 7 : Affordable and Clean Energy
- GOAL 8 : Decent Work and Economic Growth

- GOAL 9 : Industry, Innovation and Infrastructure
- GOAL 10 : Reduced Inequality
- GOAL 11 : Sustainable Cities and Communities
- GOAL 12 : Responsible Consumption and Production
- GOAL 13 : Climate Action
- GOAL 14 : Life Below Water
- GOAL 15 : Life on Land
- GOAL 16 : Peace and Justice Strong Institutions
- GOAL 17 : Partnerships to achieve the Goal

TOP 15 DEPARTMENTS BY BUDGET SIZE 2023-24

Figures (₹) in crore



FLAGSHIP SCHEMES 2023-24

- i. Mukhya Mantri Sva-Niyojan Mission
- ii. One Lakh Jobs
- iii. Assam Micro-Finance Incentive and Relief Scheme (AMFIRS)
- iv. Daridrata Nivaran
- v. Pragyan Bharati
- vi. Assam Urban Health Mission (AUHM)
- vii. 200 years of AssamTea
- viii. Quest for Cultural Identity
- ix. Mission for Prevention of Child Marriage
- x. Amar Gaon Amar Gaurav
- xi. Khel Maharan and Sanskritik Mahasangram
- xii. Reviving the movement around women empowerment
- xiii. Creating Growth Corridors
- xiv. Right to Public Service Commission
- xv. Standing with Our Employees – APUN GHOR, APUN BAHAN
- xvi. New Infrastructure Push
- xvii. Support to MSME sector
- xviii. Mission Basundhara

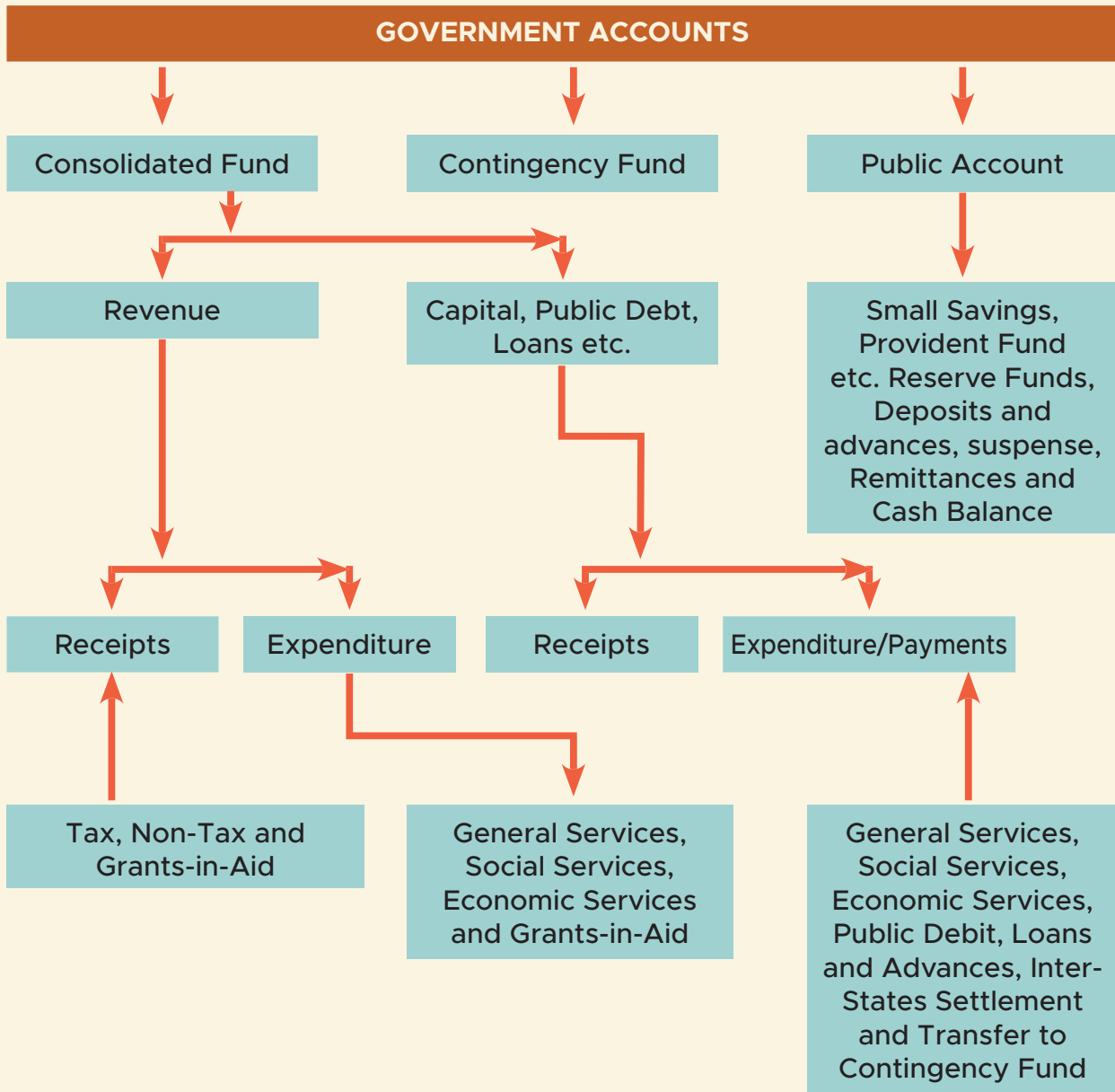
MAJOR ANNOUNCEMENTS 2023-24

- i. Most Outstanding District Initiative: Swacch Zila Puruskar
- ii. Implementation of Peace Accord
- iii. Assam Police Emergency Management System (APEMS) - Dial 112
- iv. Strengthening of Infrastructure for Police
- v. SU-SWASTHYARE SAMRIDDHI
- vi. Cabinet Outreach Program
- vii. Viability Gap Funding for Non-UDAN Routes
- viii. Commercial Tree Plantation
- ix. Exemption from Electricity Duty on Green Energy
- x. Electric Vehicle (EV) Policy
- xi. Climate Action
- xii. Assam Mental Health & Social Care Scheme
- xiii. Mobile Veterinary Units (MVUs) in Assam
- xiv. Pension Fund for AAU
- xv. Maximum Governance, Minimum Government
- xvi. Mukhya Mantri Sohoj Griha Nirman Achoni (MMSGNA)
- xvii. Drink from Tap (DFT) in Tezpur
- xviii. Financial Institutional Reforms
- xix. CCTV in Public Places
- xx. Renaming of Directorate of Tea Tribes Welfare into 'Directorate of Tea Tribes and Adivasi Welfare'

BUDGET: GLOSSARY OF TERMS

Budget: A budget is a statement of allocation of (scarce) 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 supports better accountability in the use of public funds; and helps in the prioritization of public functions to which scarce resources require immediate allocations.

STRUCTURE OF GOVERNMENT ACCOUNTS



TYPES OF RECEIPTS & EXPENDITURE

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 receipts, dividends, profits, oil royalty & forest royalty etc.

Grants-in-Aid

Essentially, a form of Central Assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid Material and Equipment' received from foreign governments and channelized 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.

Revenue Receipts

Revenue Receipt can be defined as those receipts which neither create any liability nor cause any reduction in the assets of the government. They are regular and recurring in nature and the government receives them in the normal course of activities.

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 Government and Bodies, disinvestment receipts and recoveries of loans from State and Union Territory Governments and other parties. Expenditure is classified as Revenue Expenditure and Capital Expenditure.

Revenue Expenditure

Revenue Expenditure is an amount to meet the day-to-day running of the Government departments and for rendering of various services, making interest payments on debt, meeting subsidies etc.

Capital Expenditure

Capital Expenditure is an amount to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Example of capital expenditure are acquisition of assets like land, buildings, machinery, equipment, investments in shares etc.

With the merger of the Plan and Non-plan heads, we have introduced new expenditure classifications as listed below:

Estimated Resource Pool	Consists of the Central Devolution, States Own Tax & Non-Tax Revenue and other sources of revenue including borrowing etc.
State Funding for Priority Development (SFPD)	Consists of the estimated resource pool excluding the former Non-Plan expenditure (now called as establishment expenditure etc.)

State Own Priority Development Schemes (SOPD)	Former State Plan scheme which includes schemes taken from State's Own resources, State Share for Centrally Sponsored Schemes/ NEC/ NLCPR/ RIDE counterpart funding for EAP et., allocations to 6 th Schedule Councils, TSP and SCSP.
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With the merger of the plan and NON-plan heads, we have introduced new expenditure classifications as listed below:

SOPD-G	State's Own Priority Development- General
SOPD-SCSP	State's Own Priority Development- Scheduled Castes Sub Plan (SCSP)
SOPD- TSP	State's Own Priority Development- Tribal Sub Plan (TSP)
SOPD-SS	State's Own Priority Development-State Share
SOPD-ODS	State's Own Priority Development- Other Development Scheme
CSS	Centrally Sponsored Scheme
RIDF- SS	Rural Infrastructure Development Fund- State Share
EAP	Externally Aided Projects
EAP-SS	Externally Aided Projects- State Share
TG-UL	Transfer Grants to Urban Local Bodies
TG- AC	Transfer Grants to Autonomous Councils
TG-DC	Transfer Grants to Development councils
TG-SSA	Transfer Grants to Sixth Schedule Areas
TG-EI	Transfer Grants to Educational Institution
TG-PRI	Transfer Grants to Panchayati Raj Institutions
TG-SFC	Transfer Grants to State Finance Commission Grants
TG-IB	Transfer Grants to Individual- Beneficiaries
SOPD-GSP	State's Own Priority Development-GOI Special Scheme
EE-CS	Establishment Expenditure- Central Share
RIDF-LS	Rural Infrastructure Development Fund- Loan Share
SOPD EE-SSA	SOPD Establishment Expenditure- Sixth Schedule Area
WIF-LS	Warehouse Infrastructure Fund- Loan Share
WIF-SS	Warehouse Infrastructure Fund- State Share



ASSAM BUDGET

2023-2024

