

# Assam Budget Analysis 2024-25

The Finance Minister of Assam, Ms. Ajanta Neog, presented the Budget for the state for the financial year 2024-25 on February 12, 2024.

## Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Assam for 2024-25 (at current prices) is projected to be Rs 6,43,089 crore, amounting to growth of 13% over 2023-24.
- **Expenditure (excluding debt repayment)** in 2024-25 is estimated to be Rs 1,36,699 crore, a decrease of 9% from the revised estimates of 2023-24. In addition, debt of Rs 7,192 crore will be repaid by the state.
- **Receipts (excluding borrowings)** for 2024-25 are estimated to be Rs 1,14,165 crore, a decrease of 5% as compared to the revised estimate of 2023-24.
- **Revenue surplus** in 2024-25 is estimated to be 0.3% of GSDP (Rs 1,852 crore), as compared to a revenue deficit of 0.2% of GSDP (Rs 1,396 crore) at the revised estimate stage in 2023-24. Assam had budgeted a revenue surplus of 0.5% of GSDP in 2023-24.
- **Fiscal deficit** for 2024-25 is targeted at 3.5% of GSDP (Rs 22,534 crore). In 2023-24, as per the revised estimates, fiscal deficit is expected to be 5.2% of GSDP, higher than the budgeted 3.7% of GSDP.

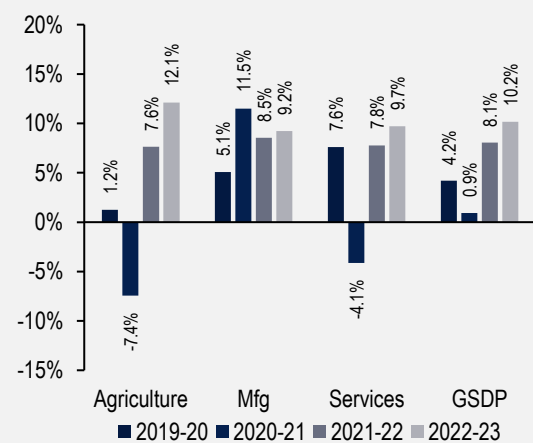
## Policy Highlights

- **Mukhya Mantri Nijut Moina:** One-time incentives of Rs 10,000, Rs 12,500, and Rs 15,000 will be paid to 10 lakh girl students for joining class 11, graduation (first year), and post-graduation (first year), respectively. This will be available for students taking admission in government colleges and institutions.
- **Mukhya Mantri Mahila Udyamita Abhiyaan:** A minimum amount of Rs 47,500 will be provided to each woman member of self-help groups in rural and urban areas. This will be provided by a combination of grant, subsidy, and loan.
- **Mukhya Mantri Awaas Yojana (Gramin):** Under the scheme, 13,000 houses each will be allocated to eligible beneficiaries from tea garden communities and poorest of poor beneficiaries who were not included under the socio-economic caste census.
- **Rooftop solar:** All new private and public buildings constructed in Assam will have to mandatorily install rooftop solar facility.
- **Farm mechanisation:** The state government will distribute power tillers, tractors, threshers, and other farm equipment to support agricultural activities.

## Assam's Economy

- **GSDP:** In 2022-23, Assam's GSDP (at constant prices) is estimated to grow by 10.2% over the previous year. In comparison, India's GDP is estimated to grow by 7.2% in 2022-23.
- **Sectors:** In 2022-23, agriculture, manufacturing, and services sectors are estimated to contribute 35%, 19%, and 45% of Assam's economy, respectively (at current prices).
- **Per capita GSDP:** In 2022-23, Assam's per capita GSDP (at current prices) is estimated to be Rs 1,36,819, an increase of 17% over 2021-22. In 2022-23, India's per capita GDP is estimated to increase by 15% over 2021-22 to Rs 1,96,983.

**Figure 1: Growth in Assam's GSDP at constant prices (2011-12)**



Note: These numbers are as per constant prices (2011-12) which implies that the growth rate is adjusted for inflation.  
Sources: MoSPI; PRS.

## Budget Estimates for 2024-25

- **Total expenditure (excluding debt repayment)** in 2024-25 is targeted at Rs 1,36,699 crore. This is a decrease of 9% from the revised estimate of 2023-24. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 1,14,165 crore and net borrowings of Rs 22,249 crore. Total receipts for 2024-25 (other than borrowings) are expected to register a decrease of 5% over the revised estimate of 2023-24.
- The state estimates a **revenue surplus** of 0.3% of GSDP (Rs 1,852 crore) in 2024-25, as compared to a revenue deficit of 0.2% of GSDP at the revised estimate stage of 2023-24. In 2022-23, Assam registered a substantial revenue deficit of 2.4% of GSDP, as compared to a budgeted revenue surplus of 0.7% of GSDP. This could have been due to Assam's revenue receipts in 2022-23 being 10% lower than budget estimates, but the revenue expenditure being 6% higher. **Fiscal deficit** for 2024-25 is targeted at 3.5% of GSDP (Rs 22,534 crore), lower than the revised estimates for 2023-24 (5.2% of GSDP).

**Table 1: Budget 2024-25 - Key figures (in Rs crore)**

Items	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
Total Expenditure	1,27,283	1,39,755	1,69,966	22%	1,43,891	-15%
(-) Repayment of debt	7,331	4,407	19,916	352%	7,192	-64%
<b>Net Expenditure (E)</b>	<b>1,19,952</b>	<b>1,35,348</b>	<b>1,50,050</b>	<b>11%</b>	<b>1,36,699</b>	<b>-9%</b>
Total Receipts	1,18,017	1,39,444	1,65,216	18%	1,43,606	-13%
(-) Borrowings	28,270	25,052	44,821	79%	29,441	-34%
<b>Net Receipts (R)</b>	<b>89,747</b>	<b>1,14,392</b>	<b>1,20,395</b>	<b>5%</b>	<b>1,14,165</b>	<b>-5%</b>
<b>Fiscal Deficit (E-R)</b>	<b>30,205</b>	<b>20,957</b>	<b>29,655</b>	<b>42%</b>	<b>22,534</b>	<b>-24%</b>
as % of GSDP	6.1%	3.7%	5.2%		3.5%	
<b>Revenue Balance</b>	<b>-12,072</b>	<b>2,748</b>	<b>-1,396</b>	<b>-151%</b>	<b>1,852</b>	<b>-233%</b>
as % of GSDP	-2.4%	0.5%	-0.2%		0.3%	
<b>Primary Deficit</b>	<b>23,330</b>	<b>12,141</b>	<b>20,840</b>	<b>72%</b>	<b>12,937</b>	<b>-38%</b>
as % of GSDP	4.7%	2.1%	3.7%		2.0%	
GSDP	4,93,167	5,67,142	5,70,243	1%	6,43,089	13%

Note: BE is Budget Estimates; RE is Revised Estimates. Total expenditure in 2022-23 includes transfer of Rs 1,800 crore to the contingency fund. Fiscal deficit figures are as reported by the state and have not been adjusted for loans given by the Centre for capital expenditure.

Sources: Annual Financial Statement, Assam Budget Documents 2024-25; PRS.

## Expenditure in 2024-25

- **Revenue expenditure** for 2024-25 is proposed to be Rs 1,10,092 crore, a decrease of 7% from the revised estimate of 2023-24. This includes the expenditure on salaries, pension, interest, grants, and subsidies.
- **Capital outlay** for 2024-25 is proposed to be Rs 26,596 crore, a decrease of 15% from the revised estimate of 2023-24. At the revised estimate stage in 2023-24, capital outlay is estimated to be 32% higher over the budget estimates. Capital outlay indicates the expenditure towards creation of assets.
- In 2023-24, loans and advances by the state are expected to be Rs 11 crore, 95% lower as compared to the revised estimate of 2023-24.

### Misclassification of grants-in-aid

Grants-in-aid given by the state government must be classified as revenue expenditure irrespective of their purpose. The CAG noted that in 2021-22, Assam classified grants-in-aid of Rs 6,169 crore as capital expenditure instead of revenue expenditure. Accounting for this and other transactions, Assam's revenue deficit in 2021-22 was understated by Rs 6,559 crore. The CAG observed that the state government has repeatedly classified disbursement of grants-in-aid as capital expenditure and has not taken any remedial action to correct the same.

Sources: State Finances Audit Report of the CAG for the year ended March 31, 2022; PRS.

**Table 2: Expenditure budget 2024-25 (in Rs crore)**

Items	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
Revenue Expenditure	1,01,815	1,11,337	1,18,434	6%	1,10,092	-7%
Capital Outlay	15,998	23,822	31,399	32%	26,596	-15%
Loans given by the state	340	189	217	15%	11	-95%
<b>Net Expenditure</b>	<b>1,18,152</b>	<b>1,35,348</b>	<b>1,50,050</b>	<b>11%</b>	<b>1,36,699</b>	<b>-9%</b>

Sources: Annual Financial Statement, Assam Budget Documents 2024-25; PRS.

**Committed expenditure:** Committed expenditure of a state typically includes expenditure on payment of salaries, pension, and interest. A larger proportion of budget allocated for committed expenditure items limits the state's flexibility to decide on other expenditure priorities such as capital outlay. In 2024-25, Assam is estimated to spend Rs 63,808 crore on committed expenditure, which is 57% of its estimated revenue receipts. This comprises spending on salaries (33% of revenue receipts), pension (16%), and interest payments (9%). In 2022-23, as per actual figures, 60% of revenue receipts were spent towards committed expenditure.

**Table 3: Committed Expenditure in 2024-25 (in Rs crore)**

Committed Expenditure	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
Salaries	30,868	41,040	-	-	36,399	-
Pension	16,407	16,209	16,209	0%	17,811	10%
Interest payment	6,875	8,815	8,815	0%	9,597	9%
<b>Committed Expenditure</b>	<b>54,150</b>	<b>66,064</b>	<b>-</b>	<b>-</b>	<b>63,808</b>	<b>-</b>

Sources: Annual Financial Statement, Assam Budget Documents 2024-25; PRS.

**Sector-wise expenditure:** The sectors listed below account for 60% of the total expenditure on sectors by the state in 2024-25. A comparison of Assam's expenditure on key sectors with that by other states is shown in Annexure 1.

**Table 4: Sector-wise expenditure under Assam Budget 2024-25 (in Rs crore)**

Sectors	2022-23 Actuals	2023-24 BE	2023-24 RE	2024-25 BE	% change from RE 23-24 to BE 24-25	Budget Provisions (2024-25)
Education, Sports, Arts, and Culture	19,810	22,766	25,926	23,227	-10%	<ul style="list-style-type: none"> <li>Rs 6,650 crore has been allocated for government primary schools.</li> <li>Rs 5,884 crore has been allocated for assistance to non-government secondary schools.</li> </ul>
Social Welfare and Nutrition	7,051	10,042	11,723	11,088	-5%	<ul style="list-style-type: none"> <li>Rs 3,800 crore has been allocated for Orunodoi scheme.</li> <li>Rs 1,792 crore has been allocated for child welfare.</li> </ul>
Transport	9,847	13,261	13,321	10,146	-24%	<ul style="list-style-type: none"> <li>Rs 8,166 crore has been allocated for capital outlay on roads and bridges.</li> </ul>
Health and Family Welfare	6,876	7,506	8,242	8,399	2%	<ul style="list-style-type: none"> <li>Rs 3,782 crore has been allocated for Rural Health Services – Allopathy.</li> <li>Rs 1,157 crore has been allocated for Urban Health Services – Allopathy.</li> </ul>
Police	5,206	7,894	8,482	7,121	-16%	<ul style="list-style-type: none"> <li>Rs 3,359 crore has been allocated for district police.</li> </ul>
Agriculture and Allied Activities	4,138	5,460	6,229	6,091	-2%	<ul style="list-style-type: none"> <li>Rs 1,437 crore has been allocated for crop husbandry – horticulture.</li> <li>Rs 1,349 crore has been allocated for forestry and wildlife.</li> </ul>
Rural Development	5,376	5,619	5,640	5,121	-9%	<ul style="list-style-type: none"> <li>Rs 1,421 crore has been allocated for NREGS.</li> <li>Rs 569 crore has been allocated for Panchayati Raj.</li> </ul>
Irrigation and Flood Control	2,532	2,892	2,977	3,859	30%	<ul style="list-style-type: none"> <li>Rs 1,586 crore has been allocated for capital outlay on flood control projects.</li> </ul>
Welfare of SC, ST, OBC, and Minorities	3,182	3,639	3,678	3,402	-7%	<ul style="list-style-type: none"> <li>Rs 2,678 crore has been allocated for welfare of scheduled tribes.</li> </ul>
Urban Development	2,762	4,083	4,805	3,127	-35%	<ul style="list-style-type: none"> <li>Rs 1,240 crore has been allocated for integrated development of small and medium towns.</li> </ul>
<b>% of total expenditure on all sectors</b>	<b>57%</b>	<b>62%</b>	<b>61%</b>	<b>60%</b>		

Sources: Annual Financial Statement, Assam Budget Documents 2024-25; PRS.

## Receipts in 2024-25

- **Total revenue receipts** for 2024-25 are estimated to be Rs 1,11,944 crore, a decrease of 4% from the revised estimate of 2023-24. Of this, Rs 43,020 crore (38%) will be raised by the state through its **own resources**, and Rs 68,924 crore (62%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (36% of revenue receipts) and grants (26% of revenue receipts).
- **Devolution:** In 2024-25, state's share in central taxes is estimated at Rs 40,000 crore, an increase of 16% over the revised estimate of 2023-24.
- **Grants from the centre** in 2024-25 are estimated at Rs 28,924 crore, a decrease of 36% from the revised estimates for 2023-24. In 2024-25, grants for centrally sponsored schemes and finance commission grants are seen to be 26% and 53% lower respectively as compared to the revised estimates of 2023-24.
- **State's own tax revenue:** Assam's total own tax revenue is estimated to be Rs 34,148 crore in 2024-25, an increase of 13% over the revised estimate of 2023-24. Own tax revenue as a percentage of GSDP is estimated at 5.3% in 2024-25, same as the revised estimates for 2023-24. As per the actual figures for 2022-23, own tax revenue as a percentage of GSDP was 5%.

**Table 5: Break-up of the state government's receipts (in Rs crore)**

Items	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 2023-24 to RE 2023-24	2024-25 Budgeted	% change from RE 2023-24 to BE 2024-25
State's Own Tax	24,502	30,002	30,113	0%	34,148	13%
State's Own Non-Tax	5,761	7,011	7,124	2%	8,871	25%
Share in Central Taxes	29,694	31,951	34,549	8%	40,000	16%
Grants-in-aid from Centre	29,785	45,121	45,253	0%	28,924	-36%
<b>Revenue Receipts</b>	<b>89,742</b>	<b>1,14,085</b>	<b>1,17,038</b>	<b>3%</b>	<b>1,11,944</b>	<b>-4%</b>
Non-debt Capital Receipts	5	307	3,357	10	2,221	-34%
<b>Net Receipts</b>	<b>89,747</b>	<b>1,14,392</b>	<b>1,20,395</b>	<b>5%</b>	<b>1,14,165</b>	<b>-5%</b>

Note: BE is Budget Estimates; RE is Revised Estimates.

Sources: Annual Financial Statement, Assam Budget Documents 2024-25; PRS.

- In 2024-25, **State GST** is estimated to be the largest source of own tax revenue (50% share). State GST revenue is estimated to increase by 14% over the revised estimates of 2023-24.
- Revenue from Sales tax/ VAT in 2024-25 is expected at a level similar to the revised estimate stage of 2023-24. In 2023-24, revenue from sales/ VAT is seen to be 12% higher at the revised estimate stage as compared to the budget estimates.
- Revenue from state excise is estimated to be 35% higher in 2024-25 over the revised estimate of 2023-24.

### Arrears of Revenue

Arrears of revenue indicate delayed realisation of revenue due to the government. It deprives the state of potential revenue receipts. The CAG noted that as on March 31, 2022, Assam's revenue arrears were Rs 4,399 crore. Out of this, Rs 3,128 crore has been in arrears for more than five years. The highest amount of Rs 2,847 crore pertains to land revenue followed by Rs 1,365 crore in arrears against sales tax/ VAT. The CAG noted that clearance of arrears would need focused efforts by the concerned departments along with other entities such as banks, police, and judicial bodies involved in the process.

Sources: State Finances Audit Report of the CAG for the year ended March 31, 2022; PRS.

**Table 6: Major sources of state's own-tax revenue (in Rs crore)**

Head	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
State GST	12,564	15,668	15,077	-4%	17,238	14%
Sales Tax/ VAT	6,749	7,743	8,688	12%	8,718	0%
State Excise	2,526	3,000	3,031	1%	4,101	35%
Taxes on Vehicles	1,348	1,445	1,738	20%	2,198	26%
Stamps Duty and Registration Fees	852	821	1,022	24%	1,226	20%
Land Revenue	159	682	190	-72%	228	20%
Taxes and Duties on Electricity	88	399	105	-74%	126	20%
GST Compensation Grants	424	930	930	0%	0	-100%
GST Compensation Loans	0	0	0	-	0	-

Sources: Annual Financial Statement, Revenue Budget, Assam Budget Documents 2024-25; PRS.

## Deficits, Debt, and FRBM Targets for 2024-25

The Assam Fiscal Responsibility and Budget Management Act, 2005 provides annual targets to progressively reduce the outstanding debt, revenue deficit and fiscal deficit of the state government.

**Revenue balance:** It is the difference of revenue expenditure and revenue receipts. A revenue deficit implies that the government needs to borrow to finance those expenses which do not increase its assets or reduces its liabilities. The budget estimates a revenue surplus of Rs 1,852 crore (or 0.3% of the GSDP) in 2024-25.

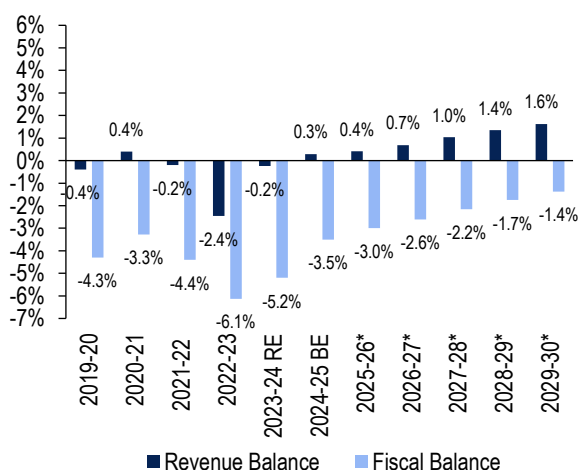
**Fiscal deficit:** It is the excess of total expenditure over total receipts. This gap is filled by borrowings by the government and leads to an increase in total liabilities. In 2024-25, the fiscal deficit is estimated to be 3.5% of GSDP. For 2024-25, the central government has permitted fiscal deficit of up to 3.5% of GSDP to states, of which 0.5% of GSDP will be available upon carrying out certain power sector reforms. As per the revised estimates, in 2023-24, the fiscal deficit of the state is expected to be 5.2% of GSDP. This is higher than the budget estimate of 3.7% of GSDP. Fiscal deficit is projected to be lowered to 1.4% of GSDP by 2029-30.

**Outstanding debt:** Outstanding debt is the accumulation of total borrowings at the end of a financial year. At the end of 2024-25, the outstanding debt is estimated to be 25.2% of GSDP, higher than the budget estimate for 2023-24 (24.4% of GSDP).

### Assam's Debt Sustainability

According to the RBI, a state's debt is considered sustainable when: (i) the rate of growth of public debt is lower than the growth rate of nominal GSDP and (ii) the growth rate of GSDP is higher than the effective interest rate. Between 2017-18 and 2020-21, Assam's total outstanding debt increased at a rate faster than the growth of its nominal GSDP. This trend reversed in 2021-22, however, in 2022-23, outstanding debt increased at 22% while nominal GSDP growth is seen at 20%. There has also been an increase in the ratio of Assam's interest payments to revenue receipts. This increased from 5.9% in 2017-18 to 7.7% in 2022-23. As per budget estimates of 2024-25, interest payments to revenue receipts ratio is seen at 8.6%.

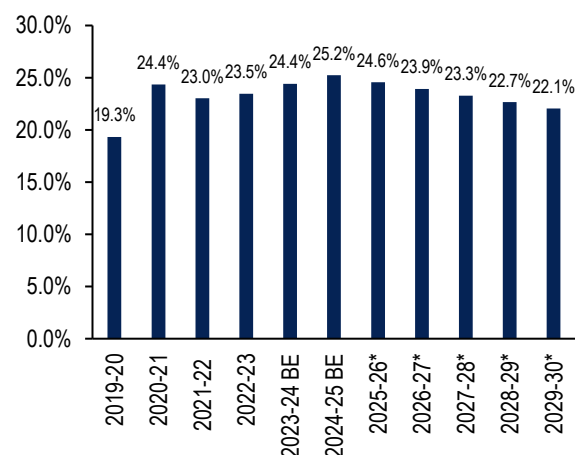
**Figure 2: Revenue and Fiscal Balance (% of GSDP)**



Note: \*Figures from 2025-26 onwards are projections. RE is Revised Estimates; BE is budget estimates. Negative figures indicate a deficit.

Sources: Medium Term Fiscal Policy, Assam Budget Documents 2024-25; PRS.

**Figure 3: Outstanding Debt (as % of GSDP)**



Note: \*Figures for 2025-26 onwards are projections. BE is budget estimates. Negative figures indicate a deficit.

Sources: Medium Term Fiscal Policy, Assam Budget Documents 2024-25; PRS.

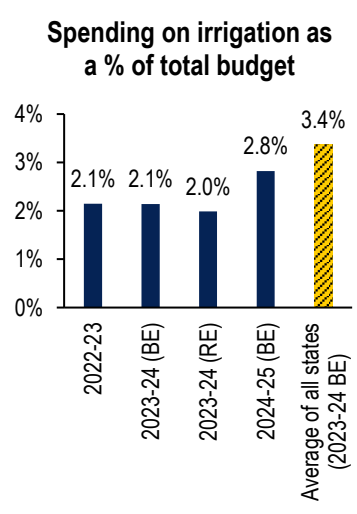
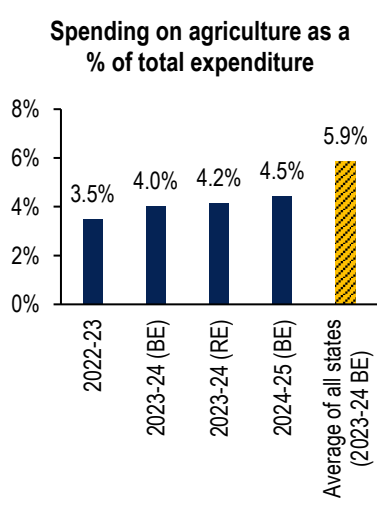
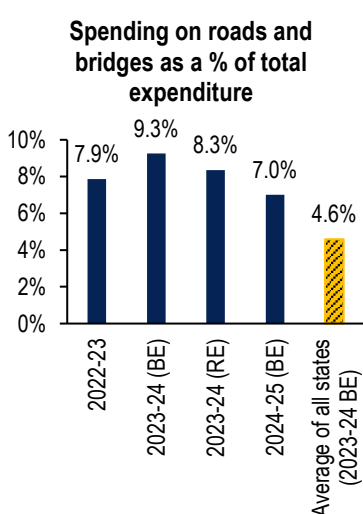
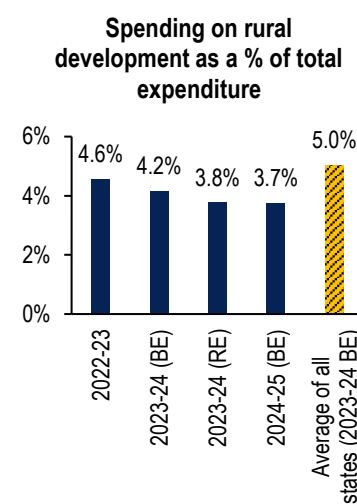
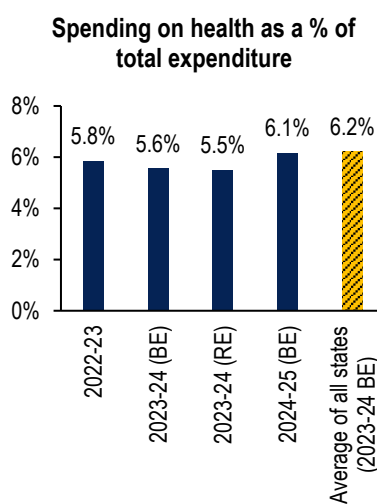
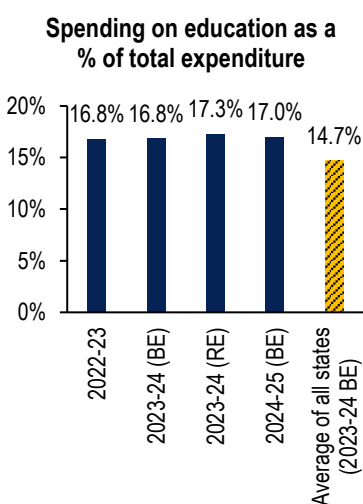
**Outstanding Government Guarantees:** Outstanding debt of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As of March 31, 2023, the state's outstanding guarantee is estimated to be Rs 1,167 crore, which is 0.2% of Assam's GSDP in 2022-23.

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## Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Assam's expenditure in 2024-25 on six key sectors as a proportion of its total expenditure on all sectors. The average for a sector indicates the average expenditure in that sector by 31 states (including Assam) as per their budget estimates of 2023-24.<sup>1</sup>

- **Education:** Assam has allocated 17% of its expenditure on education in 2024-25. This is higher than the average allocation for education by states in 2023-24 (14.7%).
- **Health:** Assam has allocated 6.1% of its total expenditure towards health, which is broadly similar to the average allocation for health by states (6.2%).
- **Rural development:** Assam has allocated 3.7% of its expenditure on rural development. This is lower than the average allocation for rural development by states (5%).
- **Roads and bridges:** Assam has allocated 7% of its expenditure towards roads and bridges. This is higher than the average allocation towards roads and bridges by states (4.6%).
- **Agriculture:** Assam has allocated 4.5% of its total expenditure towards agriculture. This is lower than the average expenditure on agriculture by states (5.9%).
- **Irrigation:** Assam has allocated 2.8% of its total expenditure towards irrigation, which is lower than the average allocation by states (3.4%).



Note: 2022-23, 2023-24 (BE), 2023-24 (RE), and 2024-25 (BE) figures are for Assam.

Sources: Annual Financial Statement, Assam Bengal Budget Documents 2024-25; various state budgets; PRS.

<sup>1</sup> The 31 states include the Union Territories of Delhi, Jammu and Kashmir, and Puducherry.

## Annexure 2: Comparison of 2022-23 Budget Estimates and Actuals

The following tables compare the actuals of 2022-23 with budget estimates for that year.

**Table 7: Overview of Receipts and Expenditure (in Rs crore)**

Particular	2022-23 BE	2022-23 Actuals	% change from BE to Actuals
<b>Net Receipts (1+2)</b>	<b>99,674</b>	<b>89,747</b>	<b>-10%</b>
1. Revenue Receipts (a+b+c+d)	99,663	89,742	-10%
a. Own Tax Revenue	22,385	24,502	9%
b. Own Non-Tax Revenue	6,677	5,761	-14%
c. Share in central taxes	25,545	29,694	16%
d. Grants-in-aid from the Centre	45,056	29,785	-34%
Of which GST compensation grants	930	424	-54%
2. Non-Debt Capital Receipts	12	5	-57%
3. Borrowings	19,354	28,270	46%
Of which GST compensation loan	0	0	-
<b>Net Expenditure (4+5+6)</b>	<b>1,15,028</b>	<b>1,18,152</b>	<b>3%</b>
4. Revenue Expenditure	96,367	1,01,815	6%
5. Capital Outlay	18,371	15,998	-13%
6. Loans and Advances	290	340	17%
7. Debt Repayment	2,723	7,331	169%
<b>Revenue Balance</b>	<b>3,295</b>	<b>-12,072</b>	<b>-466%</b>
Revenue Balance (as % of GSDP)	0.7%	-2.4%	
<b>Fiscal Deficit</b>	<b>15,354</b>	<b>30,205</b>	<b>97%</b>
Fiscal Deficit (as % of GSDP)	3.2%	6.1%	

Source: Assam Budget Documents of various years; PRS.

**Table 8: Key Components of State's Own Tax Revenue**

Tax Source/Head	2022-23 BE	2022-23 Actuals	% change from BE to Actuals
Taxes and Duties on Electricity	288	88	-69%
Land Revenue	264	159	-40%
State Excise	2,412	2,526	5%
State GST	11,884	12,564	6%
Taxes on Vehicles	1,245	1,348	8%
Sales Tax/ VAT	5,553	6,749	22%
Stamps Duty and Registration Fees	524	852	62%

Source: Assam Budget Documents of various years; PRS.

**Table 9: Allocation towards Key Sectors**

Sector	2022-23 BE	2022-23 Actuals	% change from BE to Actuals
Urban Development	3,731	2,762	-26%
Police	6,921	5,206	-25%
Agriculture and Allied Activities	5,270	4,138	-21%
Education, Sports, Arts, and Culture	23,095	19,810	-14%
Water Supply and Sanitation	1,568	1,381	-12%
Irrigation and Flood Control	2,778	2,532	-9%
Health and Family Welfare	7,516	6,876	-9%
Transport	9,644	9,847	2%
of which Roads and Bridges	9,145	9,265	1%
Energy	1,834	1,934	5%
Welfare of SC, ST, OBC, and Minorities	2,953	3,182	8%
Rural Development	4,145	5,376	30%
Social Welfare and Nutrition	4,151	7,051	70%
Housing	4,048	12,926	219%

Source: Assam Budget Documents of various years; PRS.