

Assam Budget Analysis 2020-21

The Finance Minister, Dr. Himanta Biswa Sarma, presented the Budget for Assam for the financial year 2020-21 on March 6, 2020.

Budget Highlights

- The **Gross State Domestic Product** of Assam for 2020-21 (at current prices) is projected to be Rs 4,08,627 crore. This is a 12.4% increase over the revised estimate for 2019-20.
- **Total expenditure** for 2020-21 is estimated to be Rs 1,03,762 crore, a 13.3% decrease from the revised estimate of 2019-20 (Rs 1,19,716 crore). In 2019-20, total expenditure is estimated to increase by 20.4% (Rs 20,297 crore) from the budget estimate for the year.
- **Total receipts (excluding borrowings)** for 2020-21 are estimated to be Rs 92,231 crore, a decrease of 2% as compared to the revised estimate of 2019-20. In 2019-20, total receipts (excluding borrowings) are estimated to increase by Rs 9,880 crore (11.7%) from the budget estimate for the year.
- **Revenue surplus** for 2020-21 is targeted at Rs 9,154 crore, or 2.24% of the Gross State Domestic Product (GSDP). **Fiscal deficit** is targeted at Rs 9,383 crore (2.3% of GSDP). In 2019-20, the fiscal deficit is estimated to be Rs 21,531 crore (5.92% of GSDP).
- In 2020-21, the sectors of Rural Development (45%), Agriculture (27%), Irrigation and flood control (25%), and Police (20%) saw the highest decrease in allocations over the revised estimate of the previous year.

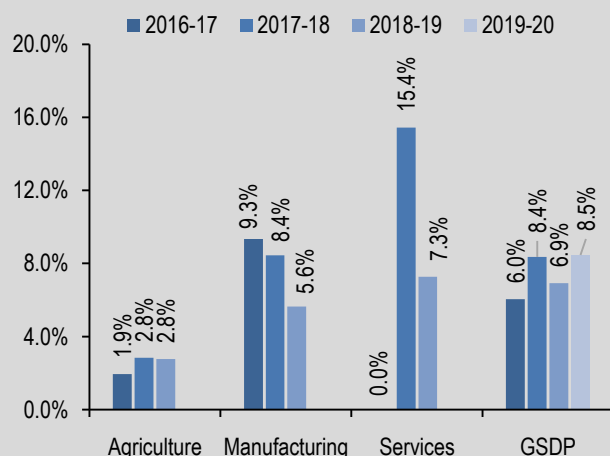
Policy Highlights

- **Subsidy:** Income support of Rs 830 per month (Rs 400 for medicines and Rs 430 for vegetables and fruits) will be provided to 27 lakh families through direct benefit transfer mode. Rs 2,800 crore has been allocated for this purpose. Free rice will be provided to all beneficiaries under the National Food Security Act, as part of the Anna Yojana initiative. Rs 472 crore has been allocated for this initiative for the year 2020-21. All households with monthly electricity consumption below 30 units will be provided free electricity.
- **Entrepreneurship:** Two lakh youth of the state will be covered under the revised Swami Vivekananda Youth Empowerment Yojana to encourage youth to form entrepreneurial groups. Seed capital of Rs 50,000 will be provided to each member of such groups to initiate entrepreneurial activities. Rs 1,000 crore has been allocated for this purpose. Entrepreneurship will be introduced as a curriculum subject from Class 11 onwards covering all students enrolled in three-year degree courses.
- **Investment:** The state government will acquire additional shareholding in the Numaligarh Refinery Ltd to increase its stake from 12.35% currently to 26%. Rs 1,500 crore has been allocated for this investment.

Assam's Economy

- **GSDP:** Assam's GSDP (at constant prices) is estimated to grow at a rate of 8.5% in 2019-20 over the previous year. This is higher than the 5% GDP growth rate estimated for the country.
- **Sectors:** Agriculture, Industry, and Services are estimated to contribute 17%, 39%, and 44%, respectively to the economy in 2019-20. The industry and services sector have seen a decline in growth in recent years, while the agriculture sector continues to grow at a low rate.
- **Unemployment:** According to the Periodic Labour Force Survey 2017-18, Assam has an unemployment rate of 8.1%, which is higher than the all-India unemployment rate of 6.1%. The female unemployment rate in Assam is 13.9%, which is much higher than the all-India female unemployment rate of 5.7%.

Figure 1: Growth in GSDP and sectors in Assam (year-on-year, at 2011-12 constant prices)



Note: Industry includes mining, manufacturing, and construction.
Sources: MOSPI, Assam Economic Survey 2019-20; PRS.

Budget Estimates for 2020-21

- The total expenditure in 2020-21 is targeted at Rs 1,03,762 crore. This is 13.3% lower than the revised estimates of 2019-20 (Rs 1,19,716 crore). This expenditure is proposed to be met through receipts (other than borrowings) of Rs 92,231 crore and borrowings of Rs 13,015 crore. Total receipts for 2020-21 (other than borrowings) are expected to be 2% lower than the revised estimate of 2019-20.

Table 1: Budget 2020-21 - Key figures (in Rs crore)

Items	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	% change from BE 2019-20 to RE 2019-20	2020-21 Budgeted	% change from RE 2019-20 to BE 2020-21
Total Expenditure	71,851	99,419	1,19,716	20.4%	1,03,762	-13.3%
A. Receipts (except borrowings)	63,482	84,196	94,076	11.7%	92,231	-2.0%
B. Borrowings	11,755	14,143	15,731	11.2%	13,015	-17.3%
Total Receipts (A+B)	75,237	98,339	1,09,806	11.7%	1,05,246	-4.2%
Revenue Surplus	6,580	3,406	812	-76.1%	9,154	1026.9%
As % of GSDP	2.03%	0.91%	0.22%		2.24%	
Fiscal Deficit	4,779	11,113	21,531	93.7%	9,383	-56.4%
As % of GSDP	1.48%	2.97%	5.92%		2.30%	
Primary Deficit	935	6,321	16,688	164.0%	3,581	-78.5%
As % of GSDP	0.29%	1.69%	4.59%		0.88%	

Notes: BE is Budget Estimate; RE is Revised Estimate. GSDP for 2020-21 is Rs 4,08,627 crore. GSDP for 2019-20 BE and 2019-20 RE taken to be Rs 3,74,096 crore and Rs 3,63,612 crore, respectively.

Sources: Assam Budget Documents 2020-21; PRS.

Expenditure in 2020-21

- Capital expenditure** for 2020-21 is proposed to be Rs 20,985 crore, which is a decrease of 23.7% over the revised estimates of 2019-20 (Rs 27,502 crore).
- Capital expenditure includes expenditure affecting the assets and liabilities of the state, such as: (i) capital outlay, i.e. expenditure which leads to creation of assets (such as bridges and hospitals), and (ii) repayment and grant of loans by the state government.
- Assam's capital outlay for 2020-21 is estimated to be Rs 18,521 crore, which is 18.5% lower than the revised estimate of 2019-20 (Rs 22,724 crore). However, for the year 2019-20, the revised estimate for capital outlay is 49% higher than the budget estimate. In 2020-21, 44% of the total capital outlay is towards Transport, and another 14% is towards Water Supply, Sanitation, Housing, and Urban Development.
- Revenue expenditure** for 2020-21 is proposed to be Rs 82,777 crore, which is a decrease of 10.2% over the revised estimates of 2019-20 (Rs 92,214 crore). Revenue expenditure includes payment of salaries, pension, and interest etc.

Debt Servicing

In 2020-21, Assam is expected to spend Rs 7,950 crore on servicing its debt. This is 11.2% lower than the revised estimates of 2019-20. This includes Rs 2,148 crore towards repaying loans, and Rs 5,802 crore towards making interest payments.

Table 2: Expenditure budget 2020-21 (in Rs crore)

Items	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	% change from BE 2019-20 to RE 2019-20	2020-21 Budgeted	% change from RE 2019-20 to BE 2020-21
Capital Expenditure	14,952	19,677	27,502	39.8%	20,985	-23.7%
of which Capital Outlay	11,034	15,219	22,724	49.3%	18,521	-18.5%
Revenue Expenditure	56,899	79,742	92,214	15.6%	82,777	-10.2%
Total Expenditure	71,851	99,419	1,19,716	20.4%	1,03,762	-13.3%
A. Debt Repayment	3,589	4,109	4,110	0.0%	2,148	-47.7%
B. Interest Payments	3,844	4,793	4,843	1.0%	5,802	19.8%
Debt Servicing (A+B)	7,434	8,902	8,952	0.6%	7,950	-11.2%

Note: Capital outlay denotes expenditure which leads to creation of assets. BE is Budget Estimate; RE is Revised Estimate.

Sources: Assam Budget Documents 2020-21; PRS.

Sectoral expenditure in 2020-21

The sectors listed below account for **66%** of the total budgeted expenditure of Assam in 2020-21. A comparison of Assam's expenditure on key sectors with that by other states can be found in Annexure 1.

Table 3: Sector-wise expenditure for Assam Budget 2020-21 (in Rs crore)

Sector	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	2020-21 Budgeted	% change from RE 2019-20 to BE 2020-21	Budget provisions for 2020-21
Education, Sports, Arts, and Culture	15,676	20,411	21,445	19,422	-9%	Rs 2,334 crore has been allocated for the Sarva Shiksha Abhiyan.
Transport	6,994	7,355	12,477	10,083	-19%	Rs 2,850 crore has been allocated for the state priority scheme, including allocation for the Asom Darshan Project.
Water Supply, Sanitation, Housing and Urban Development	3,068	6,204	8,521	7,375	-13%	Rs 766 crore has been allocated towards Housing for All (Pradhan Mantri Awas Yojana-Urban).
Health and Family Welfare	4,642	7,050	7,686	6,496	-15%	Rs 2,717 crore has been allocated for the National Health Mission.
Agriculture and allied activities	3,162	5,593	6,968	5,072	-27%	Rs 976 crore has been allocated for providing food subsidies.
Police	3,980	5,833	5,984	4,783	-20%	Rs 1,875 crore has been allocated for the district police forces.
Social Welfare and Nutrition	2,145	3,709	4,368	4,550	4%	Rs 822 crore and Rs 195 crore have been allocated for child welfare and welfare of handicapped, respectively.
Rural Development	1,983	5,093	6,979	3,829	-45%	Rs 1,823 crore has been allocated for Pradhan Mantri Awas Yojana (Grameen) and Rs 383 crore has been allocated for MGNREGA.
Irrigation and Flood Control	2,450	2,317	3,748	2,825	-25%	Rs 694 crore has been allocated for Brahmaputra Flood Control Project.
Welfare of SC, ST, OBC and Minorities	1,660	2,108	2,441	2,320	-5%	Rs 241 crore and Rs 750 crore have been allocated for the welfare of SCs and STs, respectively.
% of total expenditure	67%	69%	70%	66%		

Sources: Assam Budget Documents 2020-21; PRS.

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

Committed expenditure: Committed expenditure of a state typically includes expenditure on payment of salaries, pensions, 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 investments. In 2020-21, Assam is estimated to spend Rs 44,545 crore on committed expenditure, i.e. payment of salaries, pensions, and interest. This is 5.4% lower than the expenditure estimated for the year 2019-20 (Rs 47,081 crore). This decrease is owing to a lower estimate for expenditure on salaries in 2020-21 (Rs 29,450 crore), which is a decrease of 11.6% from the estimate for the year 2019-20 (Rs 33,306 crore).

These committed liabilities form 48.5% of the state's revenue receipts in 2020-21. This implies that the state has 51.5% of its revenue receipts left for all other expenditure. Any additional expenditure will be met by the state through borrowings.

Table 4: Committed Expenditure for the state in 2020-21 (in Rs crore)

Item	2018-19 Actuals	2019-20 Budgeted	2020-21 Budgeted	% change from BE 2019-20 to BE 2020-21
Salaries	26,178	33,306	29,450	-11.6%
Pensions	8,112	8,982	9,293	3.5%
Interest	3,844	4,793	5,802	21.1%
Total Committed Expenditure	38,134	47,081	44,545	-5.4%

Sources: Assam Budget Documents 2020-21; PRS.

Note: BE is Budget Estimate. Revised Estimate for 2019-20 not available.

Receipts in 2020-21

- The **total revenue receipts** for 2020-21 are estimated to be Rs 91,931 crore, a decrease of 1.2% over the revised estimate of 2019-20. Of this, Rs 30,514 crore (33% of the revenue receipts) will be raised through state's **own resources**, and Rs 61,417 crore (67% of the revenue receipts) will be in the form of **central transfers**, i.e. state's share in central taxes and grants-in-aid from the central government.
- **Devolution:** In 2020-21, receipts from the state's share in central taxes are estimated to decrease by 22% over the 2019-20 revised estimate. In 2019-20, the devolution is estimated to be equal to the budgeted estimate (Rs 34,374 crore). This is significantly higher than the estimate given in the union budget for devolution to Assam (Rs 21,721 crore as per the revised estimate in Union Budget 2020-21). Annexure 2 outlines the revised share of Assam and other states in central government's tax revenue based on the major recommendations of the 15th Finance Commission for the year 2020-21.

Table 5: Break up of state government receipts (Rs crore)

Items	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	% change from BE 2019-20 to RE 2019-20	2020-21 Budgeted	% change from RE 2019-20 to BE 2020-21
State's Own Tax	15,925	17,994	21,853	21.4%	23,210	6.2%
State's Own Non-Tax	8,221	8,532	10,208	19.7%	7,304	-28.5%
Share in Central Taxes	25,216	34,374	34,374	0.0%	26,776	-22.1%
Grants-in-aid from Centre	14,117	22,248	26,591	19.5%	34,642	30.3%
Total Revenue Receipts	63,479	83,148	93,026	11.9%	91,931	-1.2%
Borrowings	11,755	14,143	15,731	11.2%	13,015	-17.3%
Other receipts	3	1,048	1,049	0.1%	300	-71.4%
Total Capital Receipts	11,758	15,191	16,780	10.5%	13,315	-20.6%
Total Receipts	75,237	98,339	1,09,806	11.7%	1,05,246	-4.2%

Sources: Assam Budget Documents 2020-21; PRS.

- **Own tax revenue:** Total own tax revenue of Assam is estimated to be Rs 23,210 crore in 2020-21 (25% of revenue receipts). This is 6.2% higher than the 2019-20 revised estimate. The state's own tax to GSDP ratio is targeted at 5.7% in 2020-21, which is lower than the revised estimate of 6.0% in 2019-20. This implies that the growth in state's own tax collections is estimated to be slower than its economic growth.

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

Items	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	Change from BE 19-20 to RE 19- 20 (%)	2020-21 Budgeted	% change from RE 19-20 to BE 20-21	% of Revenue Receipts in 20-21
(i) State GST	8,393	9,310	13,149	41.2%	13,935	6.0%	15.2%
(ii) Sales Tax and VAT	4,699	4,856	4,873	0.3%	5,341	9.6%	5.8%
(iii) State Excise Duty	1,400	1,450	1,450	0.0%	1,750	20.7%	1.9%
(iv) Stamp Duty and Registration Fees	241	397	399	0.6%	400	0.2%	0.4%
(v) Taxes on Vehicles	765	898	898	0.0%	1,078	20.0%	1.2%
(vi) Taxes and Duties on Electricity	73	143	143	0.0%	166	16.6%	0.2%
(vii) Land Revenue	163	253	253	0.0%	276	9.0%	0.3%
GST Compensation Grants	466	1,000	1,000	0.0%	1,000	0.0%	1.1%

Sources: Assam Budget Documents 2020-21; PRS.

- State Goods and Services Tax (SGST) is the largest component of the state's tax revenue. It is expected to generate Rs 13,935 crore in 2020-21 (6% higher than the revised estimate of 2019-20).
- In 2019-20, Rs 13,149 crore revenue is estimated to be generated through SGST, which exceeds the budget estimate by 41%. In 2020-21, SGST forms 15.2% of the revenue receipts budgeted for the year.
- In 2020-21, Assam is expected to generate Rs 5,341 crore through sales tax/ VAT (on items such as petroleum products) and Rs 1,750 crore from state excise duty.

GST Compensation: The GST (Compensation to States) Act, 2017 guarantees states compensation for five years (till 2022) for any revenue loss arising due to GST implementation. The Act guarantees states a 14% annual growth on their revenue which was subsumed under GST. If the GST revenue of a state does not match the guaranteed growth, compensation grants are provided to meet the shortfall.

Assam has estimated GST compensation grants of Rs 1,000 crore for 2020-21, which is equal to the GST compensation grants estimated for the year 2019-20.

Deficits, Debts and FRBM Targets for 2020-21

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

Revenue deficit: It is the excess of revenue expenditure over revenue receipts. A revenue deficit implies that the government needs to borrow in order to finance its expenses which do not create capital assets.

The budget estimates a revenue surplus of Rs 9,154 crore (2.24% of GSDP) in 2020-21. This implies that revenue receipts are expected to be higher than revenue expenditure, resulting in a revenue surplus. In 2019-20, the revenue surplus is estimated to be Rs 812 crore (0.22% of GSDP). This is 76% lower than the 2019-20 budget estimate of revenue surplus of Rs 3,406 crore (0.91% of GSDP).

Revenue deficit grant to Assam: The 14th Finance Commission had recommended that states should eliminate revenue deficit. The 15th Finance Commission has recommended a total grant of Rs 74,341 crore to states for eliminating revenue deficit for the year 2020-21. Of this, Rs 7,579 crore grant has been provided to Assam.

Fiscal deficit: It is the excess of total expenditure over total receipts.

This gap is filled by borrowings by the state government, and leads to an increase in total liabilities. In 2020-21, the fiscal deficit for Assam is estimated to be Rs 9,383 crore, which is 2.3% of the GSDP. The estimate is within than the 3% limit as per the FRBM Act. In 2019-20, as per the revised figures, fiscal deficit is estimated at Rs 21,531 crore or 5.92% of GSDP, which is significantly higher than the 3% limit. This is nearly double of the fiscal deficit of Rs 11,113 crore estimated in the 2019-20 budget (which is 2.97% of GSDP).

Outstanding Liabilities: Outstanding liabilities is the accumulation of borrowings over the years. In 2020-21, the state's outstanding liabilities are expected to be 19.5% of the GSDP. This is within than the 20% limit suggested by the FRBM Review Committee in 2017 for the cumulative debt of states. The budget also estimates targets of outstanding liabilities for the coming years. It has estimated the outstanding liabilities to decrease to 17.8% of the GSDP by 2022-23.

Table 7: Budget targets for deficits for Assam in 2020-21 (% of GSDP)

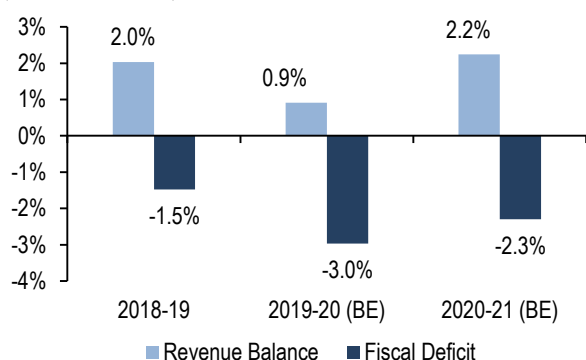
Year	Revenue Deficit (-)/Surplus (+)	Fiscal Deficit (-)/Surplus (+)	Outstanding Liabilities
2018-19	2.0%	-1.5%	17.0%
2019-20 (BE)	0.9%	-3.0%	17.6%
2020-21 (BE)	2.2%	-2.3%	19.5%
2021-22	2.3%	-2.1%	18.7%
2022-23	1.7%	-2.5%	17.8%

Sources: Assam Budget Documents 2020-21; PRS.

Note: BE is Budget Estimate.

Figures 2 and 3 show the trend in deficits and outstanding liabilities targets from 2018-19 to 2022-23.

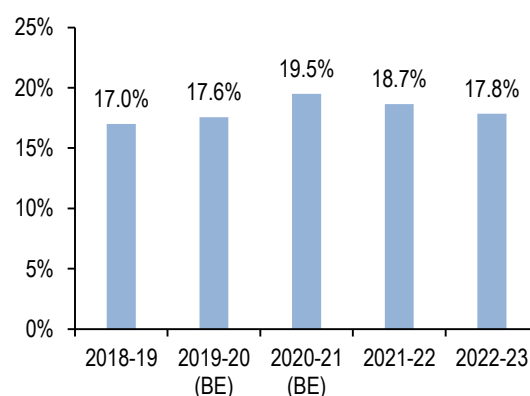
Figure 2: Revenue and Fiscal Balance (as % of GSDP)



Sources: Assam Budget Documents; PRS.

Note: Positive numbers indicate surplus, negative indicate deficit.

Figure 3: Outstanding debt (as % of GSDP)



Sources: Assam Budget Documents; PRS.

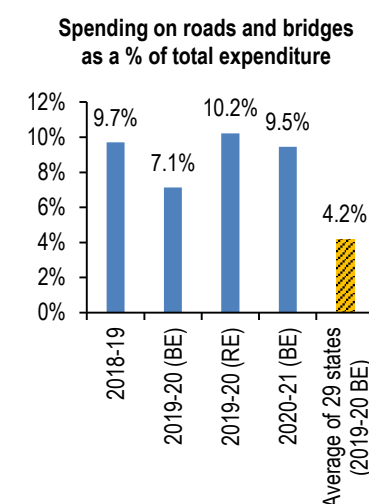
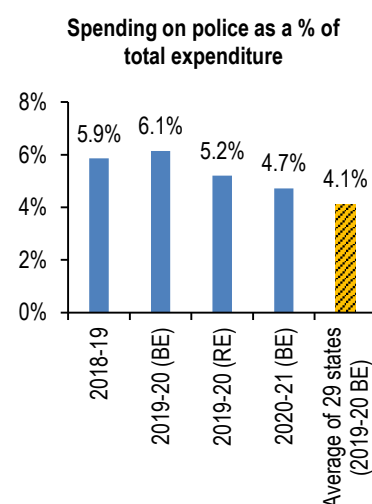
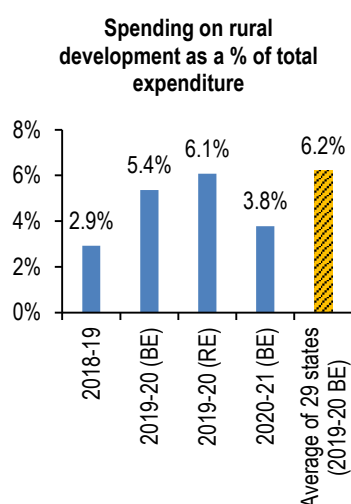
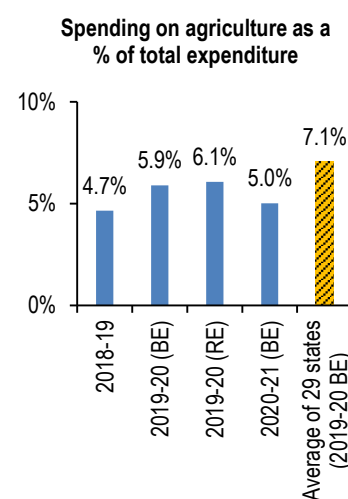
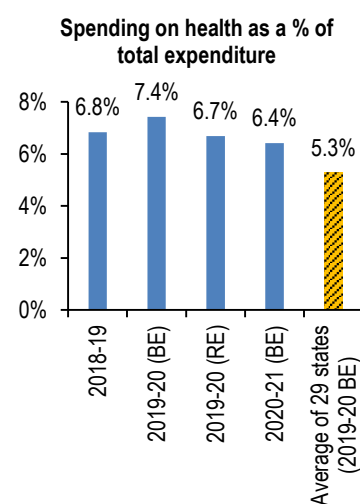
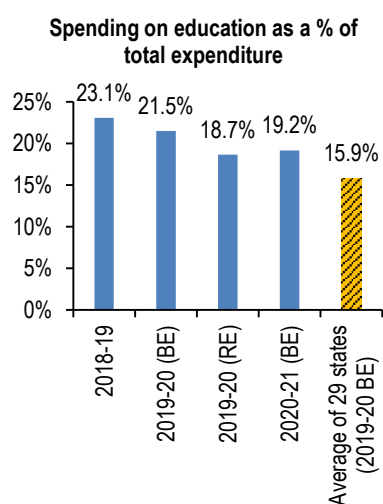
Note: Figures for 2021-22 and 2022-23 are projections.

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Assam's expenditure on six key sectors as a proportion of its total expenditure (revenue expenditure + capital outlay) on all sectors. The average for a sector indicates the average expenditure in that sector by 29 states as per their budget estimates of 2019-20.¹

- **Education:** Assam has allocated 19.2% of its expenditure on education in 2020-21. This is significantly higher than the average budget allocation (15.9%) for education by states (using 2019-20 BE).
- **Health:** Assam has allocated 6.4% of its total expenditure on health, which is higher than the average allocation for health by states (5.3%).
- **Agriculture and allied activities:** The state has allocated 5% of its total budget towards agriculture and allied activities. This is lower than the average allocations by states (7.1%).
- **Rural development:** Assam has allocated 3.8% of its expenditure on rural development. This is significantly lower than the average allocation for rural development by states (6.2%).
- **Police:** Assam has allocated 4.7% of its total expenditure on police, which is higher than the average allocation for police by states (4.1%).
- **Roads and bridges:** Assam has allocated 9.5% of its total expenditure on roads and bridges, which is significantly higher than the average allocation by states (4.2%).



Note: 2018-19, 2019-20 (BE), 2019-20 (RE), and 2020-21 (BE) figures are for Assam.
Source: Annual Financial Statement (2019-20 and 2020-21), various state budgets; PRS.

¹ The 29 states include all states except Manipur. It includes the Union Territory of Delhi and erstwhile state of Jammu and Kashmir.

Annexure 2: 15th Finance Commission's recommendations for 2020-21

The 15th Finance Commission's (15th FC) report for the financial year 2020-21 was tabled in Parliament on February 1, 2020. The 15th FC recommended a 41% share for states in the central government's tax revenue in 2020-21, a 1% decrease from the 42% share recommended by the 14th FC (2015-20). The 1% decrease is to provide funds to the newly formed union territories of Jammu and Kashmir, and Ladakh from the share of the central government. The 15th FC also proposed revised criteria for determining the share of individual states.

Table 8 shows the share of states in the central government's tax revenue¹, as per the recommendations of the 14th FC for 2015-20 and the 15th FC for 2020-21. The 15th FC has recommended a 1.28% share for Assam in the centre's tax revenue for 2020-21 (a decrease from 1.39% share recommended by the 14th FC for 2015-20). This implies that out of every Rs 100 of centre's tax revenue in 2020-21, Assam will receive Rs 1.28 (compared to Rs 1.39 earlier). Table 8 also shows the estimated devolution to states by the centre for 2019-20 and 2020-21.

Table 8: Share of states in Centre's taxes (recommendations by 14th and 15th Finance Commission)

State	Share of states in centre's tax revenue			Devolution to states by the centre		
	14 th FC (2015-20)	15 th FC (2020-21)	% change	2019-20 RE	2020-21 BE	% change
Andhra Pradesh	1.81	1.69	-7%	28,242	32,238	14%
Arunachal Pradesh	0.58	0.72	24%	8,988	13,802	54%
Assam	1.39	1.28	-8%	21,721	24,553	13%
Bihar	4.06	4.13	2%	63,406	78,896	24%
Chhattisgarh	1.29	1.4	9%	20,206	26,803	33%
Goa	0.16	0.16	0%	2,480	3,027	22%
Gujarat	1.3	1.39	7%	20,232	26,646	32%
Haryana	0.46	0.44	-4%	7,112	8,485	19%
Himachal Pradesh	0.3	0.33	10%	4,678	6,266	34%
Jammu and Kashmir	0.78	-	-	12,171	-	-
Jharkhand	1.32	1.36	3%	20,593	25,980	26%
Karnataka	1.98	1.49	-25%	30,919	28,591	-8%
Kerala	1.05	0.8	-24%	16,401	15,237	-7%
Madhya Pradesh	3.17	3.23	2%	49,518	61,841	25%
Maharashtra	2.32	2.52	9%	36,220	48,109	33%
Manipur	0.26	0.29	12%	4,048	5,630	39%
Meghalaya	0.27	0.31	15%	4,212	5,999	42%
Mizoram	0.19	0.21	11%	3,018	3,968	31%
Nagaland	0.21	0.23	10%	3,267	4,493	38%
Odisha	1.95	1.9	-3%	30,453	36,300	19%
Punjab	0.66	0.73	11%	10,346	14,021	36%
Rajasthan	2.31	2.45	6%	36,049	46,886	30%
Sikkim	0.15	0.16	7%	2,408	3,043	26%
Tamil Nadu	1.69	1.72	2%	26,392	32,849	24%
Telangana	1.02	0.87	-15%	15,988	16,727	5%
Tripura	0.27	0.29	7%	4,212	5,560	32%
Uttar Pradesh	7.54	7.35	-3%	1,17,818	1,40,611	19%
Uttarakhand	0.44	0.45	2%	6,902	8,657	25%
West Bengal	3.08	3.08	0%	48,048	58,963	23%
Total	42	41	-2%	6,56,046	7,84,181	20%

Sources: Report of 14th and 15th Finance Commission (2020-21); Union Budget Documents 2020-21; PRS. Figures are in Rs crore.

The 15th FC has recommended a total grant of Rs 74,341 crore to states for eliminating revenue deficit in 2020-21, of which Rs 7,579 crore has been provided to Assam. In addition, the 15th FC has also recommended grants for various other purposes for the year 2020-21. These include: (i) Rs 90,000 crore as grants to local bodies, of which Assam will receive Rs 2,376 crore (Rs 1,604 crore for rural local bodies and Rs 772 crore for urban local bodies), and (ii) Rs 22,184 crore as grants for calamity relief, of which Assam will receive Rs 772 crore.

¹ This excludes the cess and surcharge revenue of the central government as it is outside the divisible pool and not shared with states. As per the 2019-20 union budget, cess and surcharge revenue account for 15% of the estimated gross tax revenue of the central government.