

	Budget Estimates *	Actuals up to April 2026	% Actual to Budget Estimates	
			Current *	Corresponding period of the previous year
1. Revenue Receipts	.00	68,70.50	0.00	5.06
(a) Tax Revenue	.00	58,86.25	0.00	6.50
I State Goods and Services Tax (SGST)	.00	16,57.00	0.00	7.30
II Land Revenue	.00	9.23	0.00	1.86
III Stamps and Registration Fees	.00	41.66	0.00	6.50
IV State Excise	.00	3,51.03	0.00	7.14
V Taxes on Sales, Trade etc.	.00	7,66.75	0.00	8.39
VI State's Share of Union Taxes	.00	28,59.83	0.00	5.75
VII Other Taxes and Duties	.00	2,00.75	0.00	7.41
(b) Non-Tax Revenue	.00	5,88.98	0.00	3.72
(c) Grants in aid and Contribution	.00	3,95.27	0.00	1.59
2. Capital Receipts	.00	12,99.21	0.00	5.43
(a) Recovery of Loans and Advances	.00	.01	0.00	0.00
(b) Other Receipts	.00	.00	0.00	0.00
(c) Borrowings and Other Liabilities	.00	12,99.20	0.00	5.65
3. Total Receipts (1+2)	.00	81,69.71	0.00	5.18
4. Revenue Expenditure (a+b+c+d+e)	.00	67,65.22	0.00	5.99
(a) Expenditure on Revenue Account {excluding (b),(c),(d) & (e)}	.00	7,43.84	0.00	2.42
(b) Expenditure on Interest Payment	.00	5,64.43	0.00	5.76
(c) Expenditure on Salaries/Wages	.00	28,57.62	0.00	6.35
(d) Expenditure on Pension	.00	25,99.33	0.00	11.39
(e) Expenditure on Subsidy	.00	.00	0.00	0.00
5. Capital Expenditure (a+b)	.00	14,04.49	0.00	2.42
(a) Expenditure on Capital Account {excluding (b)}	.00	14,04.49	0.00	2.42
(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
6. Sector Wise Expenditure				
(i) General Sector	0.00	42,27.45	0.00	7.32
(a) Revenue Sector	0.00	42,28.38	0.00	7.95
(b) Capital Sector	0.00	-0.93	0.00	1.66
(ii) Social Sector	0.00	27,99.48	0.00	5.08
(a) Revenue Sector	0.00	21,32.22	0.00	5.65
(b) Capital Sector	0.00	6,67.26	0.00	2.21
(iii) Economic Sector	0.00	11,42.78	0.00	2.81
(a) Revenue Sector	0.00	4,04.62	0.00	2.86
(b) Capital Sector	0.00	7,38.16	0.00	2.75
(iv) Grants-in-aid-Contributions	0.00	0.00	0.00	0.00
7. Loans & Advances disbursed	.00	.00	0.00	0.00
8. Appropriation to Contingency Fund	.00	.00	0.00	0.00
9. Total Expenditure (4+5+7+8)	.00	81,69.71	0.00	5.18
10. Revenue Surplus(+)/Deficit(-) (1-4)	.00	1,05.28	0.00	13.60
11. Fiscal Surplus(+)/Deficit(-) {1+2(a)+2(b)-9}	.00	-12,99.20	0.00	5.65
12. Primary Surplus(+)/Deficit(-) [{1+2(a)+2(b)}] - [{4(a)+(c)+(d)+(e)} +5 + 7 + 8]	.00	-7,34.77		3.23

* Actual figures not reflected as Budget for the FY 2026-27 is yet to be approved

Government of Assam

BORROWING AND OTHER LIABILITIES FOR THE MONTH OF APRIL 2026

Borrowing raised:

(₹ in Crore)

Head of Account	Opening Balance as on 1st April 2026	Additions upto the month	Disbursements upto the month	Closing Balance as on 30th April 2026 (NET-plus/minus)
A. TOTAL for Public Debt.	17,16,59.90	11,52.94	1,46.71	17,26,66.13

Borrowing from Public Account:

Head of Account	Opening Balance as on 1st April 2026	Additions upto the month	Disbursements upto the month	Closing Balance as on 30th April 2026 (NET-plus/minus)
(a) Total of Small Saving & PF	1,32,41.32	86.78	1,52.99	1,31,75.11
(b) Total of Reserve Fund	48,79.50	2,50.00	2,50.00	48,79.50
(c) Total for Deposit & Advances	68,34.08	4,44.38	5,48.44	67,30.02
(d) Total of Suspens & Misc.	-17,54.05	3,65,41.52	3,60,01.99	-12,14.52
(e) Total of Remittances	-9,27.87	-26.98	27.41	-9,82.26
B. Total Borrowing (a+b+c+d+e)	2,22,72.98	3,72,95.70	3,69,80.83	2,25,87.85
TOTAL BORROWINGS AND OTHER LIABILITIES (A+B)	19,39,32.88	3,84,48.64	3,71,27.54	19,52,53.98

(₹ in crore)

	for the month	upto the month
Cash Balance (Net)	21.90	21.90

SECTOR-WISE SUBSIDY FOR THE MONTH OF APRIL 2026**(₹ in Crore)**

SECTOR	For the Month	up to the Month
General	0.00	0.00
Social	0.00	0.00
Economic	0.00	0.00

DETAILS OF EXCLUDED TREASURY ACCOUNTS DUE TO NON-RECEIPT/LATE RECEIPT

Month	No. of Try Accounts excluded
Apr-26	NIL

(i) Details of Guarantees as on April, 2026**(As per information received from the State Government)****(₹ in Crore)**

S. No.	Sector/Name of the Entity/Entities	Outstanding Guarantees (As on 01.04.2026)		Guarantees additions/ issued during April, 2026		Guarantees deleted during April, 2026		Guarantee invoked during April, 2026	Outstanding Guarantees as on 30.04.2026	
1	2	3		4		5		6	7=(3+4-5-6)	
		Principal	interest	Principal	interest	Principal	interest		Principal	interest
1.	Assam Infrastructure Financing Authority (AIFA)	23,69.2822786	*NA	00	00	2.655	00	00	23,66.6272786	*NA
2.	The Assam State Coop. Agriculture And Rural Development Bank Ltd.**	2.1445	4.1621	00	00	00	00	00	2.1445	4.1621
3.	Assam Plains Tribes Development Corporation Ltd.***	00	00	00	00	00	00	00	00	00
Total		23,71.4267786	4.1621	00	00	2.655	00	00	23,68.7717786	4.1621

*Demand Notice against Interest Component under NIDA Term Loan is submitted to AIFA by NABARD on a quarterly basis and payments against the same is made within the stipulated due date.

**Registration of ASCARD Bank Ltd was cancelled on 27.01.25 . The amount of outstanding dues will be same due to cancellation of registration of the Bank and liquidation process is going on.

***The Corporation had liquidated outstanding loan payable to the NSTFDC, New Delhi on Feb,2026.

(ii) Details of Off-Budget Borrowings as on April, 2026

(As per information received from the State Government)

(₹ in Crore)

Description of Borrowings	Amount Raised
Nil	

Monthly Trend REVENUE RECEIPTS (Refer to item 1(a) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	58,86.25	58,86.25	51,55.21	51,55.21
MAY	0.00	0.00	51,67.24	1,03,22.45
JUNE	0.00	0.00	75,47.30	1,78,69.75
JULY	0.00	0.00	57,97.35	2,36,67.10
AUGUST	0.00	0.00	56,91.11	2,93,58.21
SEPTEMBER	0.00	0.00	67,07.36	3,60,65.57
OCTOBER	0.00	0.00	97,61.09	4,58,26.66
NOVEMBER	0.00	0.00	59,98.12	5,18,24.78
DECEMBER	0.00	0.00	57,83.61	5,76,08.39
JANUARY	0.00	0.00	59,30.24	6,35,38.63
FEBRUARY	0.00	0.00	66,25.24	7,01,63.87
MARCH (Pre)	0.00	0.00	68,86.39	7,70,50.26
MARCH (Sup)	0.00	0.00	0.00	7,70,50.26

Monthly Trend REVENUE RECEIPTS (Refer to item 1(b) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	5,88.98	5,88.98	3,10.96	3,10.96
MAY	0.00	0.00	3,66.01	6,76.97
JUNE	0.00	0.00	3,61.75	10,38.72
JULY	0.00	0.00	4,24.18	14,62.90
AUGUST	0.00	0.00	3,81.61	18,44.51
SEPTEMBER	0.00	0.00	3,89.40	22,33.91
OCTOBER	0.00	0.00	5,27.30	27,61.21
NOVEMBER	0.00	0.00	4,98.42	32,59.63
DECEMBER	0.00	0.00	4,02.81	36,62.44
JANUARY	0.00	0.00	6,63.97	43,26.41
FEBRUARY	0.00	0.00	4,37.88	47,64.29
MARCH (Pre)	0.00	0.00	10,51.30	58,15.59
MARCH (Sup)	0.00	0.00	0.00	58,15.59

Monthly Trend REVENUE RECEIPTS (Refer to item 1(c) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	3,95.27	3,95.27	4,70.57	4,70.57
MAY	0.00	0.00	16,23.10	20,93.67
JUNE	0.00	0.00	12,34.17	33,27.84
JULY	0.00	0.00	14,10.63	47,38.47
AUGUST	0.00	0.00	6,57.77	53,96.24
SEPTEMBER	0.00	0.00	26,11.21	80,07.45
OCTOBER	0.00	0.00	13,68.53	93,75.98
NOVEMBER	0.00	0.00	18,30.59	1,12,06.57
DECEMBER	0.00	0.00	16,64.69	1,28,71.26
JANUARY	0.00	0.00	23,92.13	1,52,63.39
FEBRUARY	0.00	0.00	26,11.22	1,78,74.61
MARCH (Pre)	0.00	0.00	71,74.12	2,50,48.73
MARCH (Sup)	0.00	0.00	0.00	2,50,48.73

Monthly Trend CAPITAL RECEIPTS (Refer to item 2(a) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	0.01	0.01	0.01	0.01
MAY	0.00	0.00	0.01	0.02
JUNE	0.00	0.00	0.01	0.03
JULY	0.00	0.00	0.02	0.05
AUGUST	0.00	0.00	0.02	0.07
SEPTEMBER	0.00	0.00	0.03	0.10
OCTOBER	0.00	0.00	-0.04	0.06
NOVEMBER	0.00	0.00	0.03	0.09
DECEMBER	0.00	0.00	0.06	0.15
JANUARY	0.00	0.00	0.02	0.17
FEBRUARY	0.00	0.00	0.03	0.20
MARCH (Pre)	0.00	0.00	0.13	0.33
MARCH (Sup)	0.00	0.00	0.00	0.33

Monthly Trend CAPITAL RECEIPTS (Refer to item 2(b) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	0.00	0.00	0.00	0.00
MAY	0.00	0.00	0.00	0.00
JUNE	0.00	0.00	0.00	0.00
JULY	0.00	0.00	0.00	0.00
AUGUST	0.00	0.00	0.00	0.00
SEPTEMBER	0.00	0.00	0.00	0.00
OCTOBER	0.00	0.00	0.00	0.00
NOVEMBER	0.00	0.00	0.00	0.00
DECEMBER	0.00	0.00	0.00	0.00
JANUARY	0.00	0.00	0.00	0.00
FEBRUARY	0.00	0.00	0.00	0.00
MARCH (Pre)	0.00	0.00	0.00	0.00
MARCH (Sup)	0.00	0.00	0.00	0.00

Monthly Trend CAPITAL RECEIPTS (Refer to item 2(c) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	12,99.20	12,99.20	28,63.79	28,63.79
MAY	0.00	0.00	7,39.14	36,02.93
JUNE	0.00	0.00	14,72.40	50,75.33
JULY	0.00	0.00	23,58.75	74,34.08
AUGUST	0.00	0.00	19,84.87	94,18.95
SEPTEMBER	0.00	0.00	21,46.54	1,15,65.49
OCTOBER	0.00	0.00	-27,26.99	88,38.50
NOVEMBER	0.00	0.00	17,40.49	1,05,78.99
DECEMBER	0.00	0.00	37,90.49	1,43,69.48
JANUARY	0.00	0.00	28,59.72	1,72,29.20
FEBRUARY	0.00	0.00	47,79.11	2,20,08.31
MARCH (Pre)	0.00	0.00	65,47.44	2,85,55.75
MARCH (Sup)	0.00	0.00	0.00	0.00

Monthly Trend REVENUE EXPENDITURE (Refer to item 4(a) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	7,43.84	7,43.84	20,48.54	20,48.54
MAY	0.00	0.00	7,84.23	28,32.77
JUNE	0.00	0.00	28,75.15	57,07.92
JULY	0.00	0.00	16,94.63	74,02.55
AUGUST	0.00	0.00	19,54.95	93,57.50
SEPTEMBER	0.00	0.00	17,47.82	1,11,05.32
OCTOBER	0.00	0.00	32,76.55	1,43,81.87
NOVEMBER	0.00	0.00	23,63.09	1,67,44.96
DECEMBER	0.00	0.00	31,01.12	1,98,46.08
JANUARY	0.00	0.00	42,73.82	2,41,19.90
FEBRUARY	0.00	0.00	39,07.19	2,80,27.09
MARCH (Pre)	0.00	0.00	1,32,99.69	4,13,26.78
MARCH (Sup)	0.00	0.00	0.00	4,13,26.78

Monthly Trend REVENUE EXPENDITURE (Refer to item 4(b) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	5,64.43	5,64.43	6,34.59	6,34.59
MAY	0.00	0.00	5,93.25	12,27.84
JUNE	0.00	0.00	7,28.32	19,56.16
JULY	0.00	0.00	6,08.14	25,64.30
AUGUST	0.00	0.00	11,49.76	37,14.06
SEPTEMBER	0.00	0.00	9,75.96	46,90.02
OCTOBER	0.00	0.00	6,02.87	52,92.89
NOVEMBER	0.00	0.00	37.73	53,30.62
DECEMBER	0.00	0.00	14,04.43	67,35.05
JANUARY	0.00	0.00	6,70.42	74,05.47
FEBRUARY	0.00	0.00	11,31.53	85,37.00
MARCH (Pre)	0.00	0.00	11,83.41	97,20.41
MARCH (Sup)	0.00	0.00	0.00	97,20.41

Monthly Trend REVENUE EXPENDITURE (Refer to item 4(c) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	28,57.62	28,57.62	27,90.93	27,90.93
MAY	0.00	0.00	27,36.46	55,27.39
JUNE	0.00	0.00	31,45.45	86,72.84
JULY	0.00	0.00	28,86.51	1,15,59.35
AUGUST	0.00	0.00	29,01.54	1,44,60.89
SEPTEMBER	0.00	0.00	57,7.30	2,02,33.19
OCTOBER	0.00	0.00	1,40.39	2,03,73.58
NOVEMBER	0.00	0.00	29,47.18	2,33,20.76
DECEMBER	0.00	0.00	31,84.64	2,65,05.40
JANUARY	0.00	0.00	31,23.62	2,96,29.02
FEBRUARY	0.00	0.00	46,99.41	3,43,28.43
MARCH (Pre)	0.00	0.00	20,88.52	3,64,16.95
MARCH (Sup)	0.00	0.00	0.00	3,64,16.95

Monthly Trend REVENUE EXPENDITURE (Refer to item 4(d) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	25,99.33	25,99.33	23,94.14	23,94.14
MAY	0.00	0.00	19,71.22	43,65.36
JUNE	0.00	0.00	18,19.87	61,85.23
JULY	0.00	0.00	17,23.99	79,09.22
AUGUST	0.00	0.00	17,35.39	96,44.61
SEPTEMBER	0.00	0.00	17,52.86	1,13,97.47
OCTOBER	0.00	0.00	17,19.20	1,31,16.67
NOVEMBER	0.00	0.00	17,38.04	1,48,54.71
DECEMBER	0.00	0.00	16,86.17	1,65,40.88
JANUARY	0.00	0.00	17,02.65	1,82,43.53
FEBRUARY	0.00	0.00	18,05.63	2,00,49.16
MARCH (Pre)	0.00	0.00	14,65.55	2,15,14.71
MARCH (Sup)	0.00	0.00	0.00	2,15,14.71

Monthly Trend REVENUE EXPENDITURE (Refer to item 4(e) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	0.00	0.00	0.00	0.00
MAY	0.00	0.00	0.00	0.00
JUNE	0.00	0.00	1,00.00	1,00.00
JULY	0.00	0.00	1,25.00	2,25.00
AUGUST	0.00	0.00	45.00	2,70.00
SEPTEMBER	0.00	0.00	0.24	2,70.24
OCTOBER	0.00	0.00	1,11.97	3,82.21
NOVEMBER	0.00	0.00	82.99	4,65.20
DECEMBER	0.00	0.00	58.53	5,23.73
JANUARY	0.00	0.00	26.00	5,49.73
FEBRUARY	0.00	0.00	1.50	5,51.23
MARCH (Pre)	0.00	0.00	4,07.75	9,58.98
MARCH (Sup)	0.00	0.00	0.00	9,58.98

Monthly Trend CAPITAL EXPENDITURE (Refer to item 5(a) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	14,04.49	14,04.49	9,32.37	9,32.37
MAY	0.00	0.00	18,10.35	27,42.72
JUNE	0.00	0.00	19,46.88	46,89.60
JULY	0.00	0.00	29,52.66	76,42.26
AUGUST	0.00	0.00	9,28.75	85,71.01
SEPTEMBER	0.00	0.00	16,05.40	1,01,76.41
OCTOBER	0.00	0.00	30,78.94	1,32,55.35
NOVEMBER	0.00	0.00	28,98.65	1,61,54.00
DECEMBER	0.00	0.00	22,06.78	1,83,60.78
JANUARY	0.00	0.00	20,49.59	2,04,10.37
FEBRUARY	0.00	0.00	29,07.27	2,33,17.64
MARCH (Pre)	0.00	0.00	32,13.14	2,65,30.78
MARCH (Sup)	0.00	0.00	0.00	2,65,30.78

Monthly Trend CAPITAL EXPENDITURE (Refer to item 5(b) of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	0.00	0.00	0.00	0.00
MAY	0.00	0.00	0.00	0.00
JUNE	0.00	0.00	0.00	0.00
JULY	0.00	0.00	0.00	0.00
AUGUST	0.00	0.00	0.00	0.00
SEPTEMBER	0.00	0.00	0.00	0.00
OCTOBER	0.00	0.00	0.00	0.00
NOVEMBER	0.00	0.00	0.00	0.00
DECEMBER	0.00	0.00	0.00	0.00
JANUARY	0.00	0.00	0.00	0.00
FEBRUARY	0.00	0.00	0.00	0.00
MARCH (Pre)	0.00	0.00	0.01	0.00
MARCH (Sup)	0.00	0.00	0.00	0.00

Monthly Trend LOANS AND ADVANCES DISBURSED (Refer to item 7 of Monthly Accounts at a Glance) (₹ in crore)				
Month	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	0.00	0.00	0.00	0.00
MAY	0.00	0.00	0.00	0.00
JUNE	0.00	0.00	-0.01	-0.01
JULY	0.00	0.00	0.00	-0.01
AUGUST	0.00	0.00	0.00	-0.01
SEPTEMBER	0.00	0.00	0.05	0.04
OCTOBER	0.00	0.00	-0.04	0.00
NOVEMBER	0.00	0.00	0.00	0.00
DECEMBER	0.00	0.00	0.00	0.00
JANUARY	0.00	0.00	0.00	0.00
FEBRUARY	0.00	0.00	1.00	1.00
MARCH (Pre)	0.00	0.00	1.31	2.31
MARCH (Sup)	0.00	0.00	0.00	2.31