



**DEPARTMENTALLY RELATED STANDING COMMITTEE
ON DEVELOPMENT (F) DEPARTMENTS**

(2026-27)

SIXTEENTH ASSEMBLY

SECOND REPORT

FINANCE DEPARTMENT

DEMANDS FOR GRANT

(2026-27)

GRANT NO. 25

(Presented to the House on 22nd July, 2026)

**ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT,
DISPUR, GUWAHATI-781006.**

INTRODUCTION

I, the Chairman of the Departmentally Related Standing Committee on Development (F) Departments, Assam Legislative Assembly, having been authorized by the Committee to present the **SECOND REPORT** of the Committee on Demands for Grant (**Grant No. 25**) relating to the **Finance Department** for the year **2026-2027**.

1. In pursuance of Rule 260-I (1) of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly, Hon'ble Speaker has been pleased to constitute the Departmentally Related Standing Committee on Development (F) Departments on **10th July, 2026** for a period of one year (**ANNEXURE-I**).
2. The Committee scrutinized the various documents and relevant papers including the status report received from the **Finance** Department and also took the personal evidence of the Departmental representatives of the Department on the said Demands for Grant in its meeting held on **16th July, 2026**.
3. The Committee considered the Draft Report and approved it on **18th July, 2026**.
4. The Committee places on record its appreciation to the representatives of the Finance Department for extending their co-operation to the Committee and the officials of Assam Legislative Assembly Secretariat attached to the Departmentally Related Standing Committee on Development (F) Departments for their full co-operation and unstinted assistance.
5. The Committee also places on record its thanks to the representatives of the Finance Department and also the Transformation & Development Department for assisting the Committee in its deliberation.

DISPUR :

Dated 18th July, 2026



(PRITHIRAJ RAVA)
CHAIRPERSON,
DRSC ON DEV.(F) DEPTTS.
ASSAM LEGISLATIVE ASSEMBLY.

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(i)

COMPOSITION OF THE COMMITTEE

CHAIRPERSON :

Shri Prithiraj Rava, MLA

MEMBERS :

1. Shri Sanjay Kishan, MLA
2. Shri Mrinal Saikia, MLA
3. Shri Shiladitya Dev, MLA
4. Shri Krishna Kamal Tanti, MLA
5. Shri Binod Hazarika, MLA
6. Shri Bhuban Gam, MLA
7. Shri Suruj Dehingia, MLA
8. Dr.Milon Das, MLA
9. Dr.Asif Md.Nazar, MLA
10. Md.Ashraful Islam Seikh, MLA
11. Md.Nurul Islam, MLA
12. Smti. Sewli Mohilary, MLA

SECRETARIAT :

1. Shri Rajib Bhattacharyya, Secretary, AAS.
2. Smti Pankaj Baishya, Joint Secretary, AAS.
3. Smti Nilakhi Dutta Goswami, Under Secretary.
4. Shri Samit Chowdhury, Assistant Research Officer.

CHAPTER-I**REPORT****BRIEF REPORT ON FINANCE DEPARTMENT**

The Finance Department of Assam plays a pivotal role in the development of the state's economy. It seeks to facilitate a favourable economic environment and assist the state in achieving rapid development and investment. The Department is concerned with all the economic and financial matters of the state such as mobilisation and allocation of resources, raising tax and nontax revenue, formulation and execution of annual budget etc. to name a few. Before independence, Finance Department of Assam comprised passage of time, the economy of Assam grew in size with manifold function. The Finance Department of Assam into a financially sound state. It is working towards promoting investment and economic development with the aim of ensuring quality of life in the state. As such, Assam is probably among the first State in the country to prepare an Outcome Budget which ties the sectoral allocations to each of the 17 Sustainable Development Goals. It is also the first state in the country to ratify the GST Constitutional Amendment Bill.

A finance department is the part of an organisation responsible for managing all financial processes and decisions. It controls income and expenditure while also ensuring effective business running with minimum disruptions.

Budget vs Expenditure FY 2025-26 is shown in the table below:-

Financial Year	Budget Estimates (BE)	Revised Estimates (RE)	Amount in Lakh
			Expenditure
2025-26	915480	1111572	1011803

Flagship schemes and some Important schemes under Grant No.25 (Finance Department) are shown below:-

Scheme Description	Amount In Lakh		
	Budget Estimates (BE)	Revised Estimates (RE)	Expenditure
	2025-26	2025-26	2025-26
Apun Ghar	12000.00	11731.00	8261.06
Bidyalaxmi	104.50	104.50	87.97
Aapon Baahan	1000.00	1000.00	738.59
Orunodoi	500000.00	600000.00	591150.84
Mega Mission (Samagra Gramya Unnayan Yojana)-CMSGUY	145000.00	224625.00	180000.00
Assam Tea Industries Special Incentive Scheme-(ATISIS)	12000.00	12000.00	9512.16
200 years of Assam Tea-Supporting Tea Garden Communities-Eti Koli Duti Paat	34200.00	34200.00	30196.35
Credit Subsidy on Higher Education- Abhinandan	0.01	269.01	268.44

FD-2

After presentation of the Budget in the House on 10th July, 2026, the Departmentally Related Standing Committee on Development (F) Departments has scrutinized the Demands for Grant for the Financial Year 2026-27.

Budget Estimates under **Grant No. 25** for the Financial Year 2026-27 is as follows:

(Rs. in Lakhs)

	Revenue (for General Areas)	Revenue (for Karbi Anglong Autonomous Council)	Revenue (for North Cachar Hills Autonom ous Council)	Revenue (for Bodoland Territoria l Council)	Capital for General Areas	Total
Voted	547903.78	70.00	50.00	110.00	102492.03	650625.81
Charged	0.00	0.00	0.00	0.00	0.00	0.00

Out of the total Budget provision of Rs. 650625.81 made for the financial year 2026-27, Rs.547903.78, Rs.70.00, Rs.50.00 and Rs.110.00 have been earmarked under Revenue Head respectively for General Areas, Karbi Anglong Autonomous Council, North Cachar Hills Autonomous Council and Bodoland Territorial Council. Under Capital Head for General Areas, a Budget provision of Rs. 102492.03 has been allocated for the financial year 2026-27.

The Action Taken Report on the recommendations made in the Second Report of Finance Department are appended at Annexure-II.

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT
N O T I F I C A T I O N

The 10th July, 2026

No.LA-DRSC.Dev.(F)Depts.2/2026/22, In pursuance of Rule 260 H (1) of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly, the Hon'ble Speaker, Assam Legislative Assembly has been pleased to nominate the following Members to constitute the Departmentally Related Standing Committee on Development (F) Departments, Assam Legislative Assembly.

1. Shri Prithiraj Rava, MLA	Chairperson
2. Shri Sanjay Kishan, MLA	Member
3. Shri Mrinal Saikia, MLA	Member
4. Shri Shiladitya Dev, MLA	Member
5. Shri Krishna Kamal Tanti, MLA	Member
6. Shri Binod Hazarika, MLA	Member
7. Shri Bhuban Gam, MLA	Member
8. Shri Suruj Dehingia, MLA	Member
9. Dr.Milon Das, MLA	Member
10. Dr. Asif Md.Nazar, MLA	Member
11. Md.Ashraful Islam Seikh, MLA	Member
12. Md.Nurul Islam, MLA	Member
13. Smti. Sewli Mohilary, MLA	Member

And in pursuance of the Rule 260 I (3) of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly, the Hon'ble Speaker has been pleased to appoint **Shri Prithiraj Rava, MLA and Member** of the Committee as the **Chairperson** of the Departmentally Related Standing Committee on Development (F) Departments, Assam Legislative Assembly.

The term of the Committee shall be for a period of one year with effect from the date of its constitution.

Sd./- Rajib Bhattacharyya, AAS
 Secretary,
 Assam Legislative Assembly.

Annexure-II**Status of DRSC Recommendations: Abhinandan & Bidyalaxmi Schemes**

The Departmentally Related Standing Committee (DRSC) has made the following recommendations:

1. The Abhinandan Education Loan Subsidy Scheme may be continued in the best interest of the children of regular State Government employees of Assam pursuing higher education. Further, the Committee has recommended that the one-time subsidy under the scheme be enhanced from Rs. 50,000/- to Rs. 1,00,000/-.
2. The Bidyalaxmi Scheme may also be continued in the interest of the children of regular State Government employees of Assam pursuing higher education by availing education loans at subsidized rates.

The Finance Department has examined the above recommendation and submitted the following -

Abhinandan Education Loan Subsidy Scheme

The Abhinandan Education Loan Subsidy Scheme was relaunched pursuant to the Budget Announcement for the Financial Year 2023-24. Under the second phase of the scheme, the Government approved the provision of a one-time subsidy of Rs. 50,000/- for all eligible education loan accounts sanctioned by schedule commercial banks during the period from 01.04.2020 to 31.03.2023.

Accordingly, under the second phase, an amount of Rs. 2.69 crore was disbursed to 537 eligible beneficiaries on 09.03.2026 in the presence of the then earlier Hon'ble Finance Minister, Smti. Ajanta Neog.

However, in view of the sub-optimal response to the Abhinandan Education Loan Subsidy Scheme and with a view to ensuring efficient utilization of Government resources, the scheme has been discontinued with the approval of competent authority.

Bidyalaxmi Scheme

Bidyalaxmi Education Loan Scheme was launched in FY 2016-17 to provide education loans at a subsidized rate for children of regular State Govt. employees of Assam. The scheme offered 4% interest subvention on loans up to Rs.10 lakh through SBI.

A total of 611 children of regular State Government employees benefited under the Bidyalaxmi Scheme. As the scheme has already concluded on 31.03.2020, no new beneficiaries can be covered under its provisions. At present, 331 education loan accounts remain active under the scheme who are getting subsidy under this scheme.

With regard to the recommendation of the committee for continuation of the Bidyalaxmi Scheme, the matter is presently under consideration of the Government.

CHAPTER-II

OBSERVATIONS AND RECOMMENDATIONS ON GRANT NO. 25 :

- 1) The Committee observes that the Budget allocated for the current financial year remains unutilized until the Budget for the following financial year is passed.

The Committee recommends that the unutilized fund of the 15th Finance Commission be utilized at the earliest for meeting the basic infrastructure and public service requirements, such as construction of toilets, provision of drinking water facilities, sanitization and other essential amenities.

- 2) The Committee observes that during the financial year 2025-26, the **Mukhya Mantrir Eti Koli Duti Paat** Scheme provided one-time financial assistance to 6,03,927 beneficiaries across 836 tea gardens located in 73 Legislative Assembly Constituencies (LACs) covering 27 districts of the State, involving a total expenditure of Rs.301.96 crore.

Therefore, the Committee recommends that in continuation of the Government's commitment to the welfare of tea garden workers, it is proposed to continue the implementation of the "**Mukhya Mantrir Eti Koli Duti Paat**" Scheme during the financial year 2026-27 as a one-time financial assistance programme. The Scheme shall cover all permanent and temporary workers and employees registered with the Tea Garden Management and presently in active service, while excluding Tea Estate Management personnel from its ambit.

The Committee recommends that the budgetary allocations provided under Grant No.25 for the Financial Year 2026-27 for the Finance Department be approved by the August House.

The Action Taken report on the recommendations made in the report may be submitted to the Committee within 90 (Ninety) days from the date of its presentation to the House.