

Appendix-I

(Reference: Paragraph 1.1)

List of 40 subjects vested to BTC under Sixth Schedule of the Constitution

- i. Agriculture, including agricultural education and research, protection against pests and prevention of plant diseases,
- ii. Animal Husbandry and Veterinary, that is to say, preservation, protection and improvement of stock and prevention of animal diseases, veterinary training and practice, cattle pounds,
- iii. Co-operation,
- iv. Cultural Affairs,
- v. Education, that is to say, primary education, higher secondary including vocational training, adult education, college education (general),
- vi. Fisheries,
- vii. Flood Control for protection of village, paddy fields, markets and towns (not of technical nature);
- viii. Food and Civil Supply,
- ix. Forests (other than reserved forests),
- x. Handloom and textile,
- xi. Health and Family Welfare,
- xii. Intoxicating Liquors, opium and derivatives, subject to the provisions of entry 84 of List I of the Seventh Schedule,
- xiii. Irrigation,
- xiv. Labour and Employment,
- xv. Land and revenue,
- xvi. Library Services (financed and controlled by the State Government),
- xvii. Lotteries (subject to the provisions of entry 40 of List I of the Seventh Schedule), theatres, dramatic performances and cinemas (subject to the provisions of entry 60 of List I of the Seventh Schedule),
- xviii. Markets and Fairs,
- xix. Municipal Corporation, improvement trust, district boards and other local authorities,
- xx. Museum and Archaeology institutions controlled or financed by the State, ancient and historical monuments and records other than those declared by or under any law made by Parliament to be of national importance,
- xxi. Panchayat and Rural Development,
- xxii. Planning and Development,
- xxiii. Printing and Stationery,
- xxiv. Public Health Engineering,
- xxv. Public Works Department,
- xxvi. Publicity and Public Relations,
- xxvii. Registration of births and deaths,
- xxviii. Relief and rehabilitation,
- xxix. Sericulture,
- xxx. Small, Cottage and Rural industry subject to the provisions of entries 7 and 52 of List I of the Seventh Schedule,
- xxxi. Social Welfare,
- xxxii. Soil Conservation,
- xxxiii. Sports and Youth Welfare,
- xxxiv. Statistics,
- xxxv. Tourism,
- xxxvi. Transport (roads, bridges, ferries and other means of communications not specified in List I of the Seventh Schedule, municipal tramways, ropeways, inland waterways and traffic thereon subject to the provision of List I and List III of the Seventh Schedule with regard to such waterways, vehicles other than mechanically propelled vehicles),
- xxxvii. Tribal Research Institute controlled and financed by the State Government,
- xxxviii. Urban Development- town and country planning,
- xxxix. Weights and Measures subject to the provisions of entry 50 of List I of the Seventh Schedule; and Welfare of Plain Tribes and Backward Classes.
- xl.

Source: Sixth Schedule to the Constitution of India

Appendix-II
(Reference: Paragraph 2.2.2)
Receipts and disbursement during 2017-19

(₹ in lakh)

Receipts		Particulars	Expenditure	
2017-18	2018-19		2017-18	2018-19
Part I District Fund				
A- Revenue Receipts and Expenditure				
7,026.38	9,005.08	Forest		
587.90	344.21	Land & Land Revenue		
88.07	94.94	Public Works		
17.94		Education		
28.15	48.99	Legal Metrology		
6.00	0.00	Other Agriculture Programme & Soil Conservation		
15.11	27.18	Fishery		
4.86	5.51	Sericulture		
0.98	0.00	Industry		
0.08	1.09	Handloom and Textile		
34.59	22.44	Labour & Employment		
2.57	1.90	Animal Husbandry & Veterinary		
7.09	3.26	Co-operation		
13.93	0.87	Irrigation (Minor)		
0.68	2.01	Tourism		
2.12	4.81	Education Sports, Art & Culture (Cinema)		
70.30	62.42	Guest House		
5.99	0.38	Central Selection Board		
937.02	653.51	Lottery		
273.50	14.17	Other Rural Development Programme (Market)		
26.35	31.84	Crop Husbandry		
1.60	0.22	Water supply and Sanitation		
1.15	0.00	Information and Publicity		
	5.28	NHAI		
	1.11	Water Resource		
	1.95	General Administrative Service		
	4.95	Urban Development		
	1.99	Village & Small Industries		
	0.56	Museum & Archaeology		
	199.66	Market & Fair		
	1.15	Culture		
	0.17	Unclaimed Prize Money		
	42.31	Misc Excess drawn recovery		
	4.85	Misc Revenue		
	385.08	Land Acquisition (FCI Money)		
	1.00	Agriculture (RKVY)		
2,440.00	2,490.00	Grants in Aid from Government		
		Council Secretariat		
		Pay and Allowances of Staff & Officers	2,953.54	2,466.17
		Travel Expenses	28.10	29.31
		Other Expenditure	6,546.00	8,654.00
		Employee Share CPF	41.28	49.21
		BTC Share CPF	41.28	49.21
		Recovery of CPF Advance	5.47	7.50
		Executive Members		
		Pay and Allowances of Chief and other Executive Members	63.52	96.60

Receipts		Particulars	Expenditure	
2017-18	2018-19		2017-18	2018-19
		Travel Expenses	37.52	32.81
		Pay and Allowances and other expenditures of Speaker, Deputy Speaker, MCLA	300.00	330.00
		WPT&BC		
11,592.36	13,464.89	Total A- Revenue Receipts and Expenditure	10,016.71	11,714.81
		Revenue Surplus	1,575.65	1,750.08
		B- Capital Receipts and Expenditure		
		Capital account		
		Recoveries of Loans & Advances		
		Total B- Capital Receipts and Expenditure		
		Deficit under Capital & Loans and Advances		
11,592.36	13,464.89	Total Receipts and Payment Part-1: District Fund	10,016.71	11,714.81
11,592.36	13,464.89	Total Part-1 District Fund	10,016.71	11,714.81
		Part II Deposit Fund		
C-Receipts and Expenditure under entrusted functions				
Fund receipts from the State Government				
4,815.57	7,686.96	Agriculture	5,362.49	7,373.24
2,866.25	3,482.95	Animal Husbandry & Vety. (including Dairy Devt)	2,683.62	3,500.49
326.55	513.41	Art & Culture (Public Library)	326.48	501.32
0.00	2,885.00	Compensation & Assignment, Special Central Assistance	19,867.95	0.00
977.65	1,422.95	Co-operation	944.15	1,358.54
356.81	451.10	Economic & Statistics	339.55	403.49
1,30,068.76	1,47,313.34	Education	1,17,746.01	1,30,919.45
494.67	545.11	Excise	436.84	476.83
951.99	970.96	Fisheries	875.01	938.43
4,053.64	6,150.71	Food & Civil Supply	3,134.71	4,565.69
10,349.51	8,373.28	Forest	9,913.63	10,838.34
2,057.25	0.00	Handloom & Textile	2,028.71	0.00
12,818.00	15,184.29	Health & Family Welfare	12,381.21	14,413.24
1,025.86	5,617.14	Industry (including Cottage Industries)	976.75	5,300.75
586.49	713.54	Information & Public Relation	579.69	703.73
24,095.88	43,915.59	Irrigation	17,890.78	37,033.32
613.94	753.10	Labour & Employment	571.84	707.78
5,903.05	6,772.18	Land & Land Revenue	5,815.88	6,561.52
135.52	202.69	Legal Metrology	128.13	194.14
217.16	298.25	Library	208.34	292.74
0.00	25.00	Lottery	0.00	25.00
59,519.73	8,222.11	Misc General Service	52,716.87	3,226.42
156.35	194.32	Museum	153.32	191.20
0.00	0.00	NEC	0.00	0.00
5,967.87	0.00	NLCPR	9,127.61	0.00
14,555.76	33,571.53	P&RD	12,997.65	23,948.99
5,528.91	6,362.91	PHE (Water Supply & Sanitation)	5,174.19	5,679.17
301.97	396.80	Printing & Stationery	299.89	382.54
1,574.35	1,781.11	Public works (B&E)	1,504.26	1,705.26
7,672.72	5,691.22	Public works (R&B)	7,436.59	8,665.71
2,017.31	0.00	Sericulture	1,535.66	0.00
2,318.73	2,434.91	Social Welfare	898.86	2,796.59
1,288.83	1,535.57	Soil Conservation	1,287.76	1,449.19

Report of Bodoland Territorial Council for the year 2018-19

Receipts		Particulars	Expenditure	
2017-18	2018-19		2017-18	2018-19
811.33	1,007.53	Sports & Youth Welfare	796.78	973.34
648.53	760.36	Transport services	585.98	681.43
504.00	367.72	Tourism	392.12	456.10
1,044.51	3,315.17	Urban Development	1,039.60	3,859.47
2,394.03	2,696.88	Water resources	2,366.65	2,655.70
12,972.09	60,343.66	WPT&BC	16,575.02	62,802.32
0.00	0.00	Balance amount of salary & Non-salary of the entrusted departments of BTC of the Year 2015-16, 2016-17 and pay revision arrear for the year 2018-19 refunded to the Govt. of Assam	0.00	10,937.50
3,21,991.57	3,81,959.35	Total Expenditure out of the deposit fund	3,17,100.58	3,56,518.97
		Surplus on Deposit fund	4,890.99	25,440.39
3,21,991.57	3,81,959.35	Total C- Part-II Deposit Fund	3,17,100.58	3,56,518.97
3,33,583.93	395,424.24	Total Receipts and Expenditure under Part-I & II	3,27,117.29	3,68,233.78
		D- Opening Balance and Closing Balance		
93,427.04	99,893.68	Cash /Treasury (PLA)	99,893.68	
4,27,010.97	4,95,317.92	Grand Total (A+B+C+D)	4,27,010.97	4,95,317.92

Source: Annual Accounts

Appendix-III

(Reference: Paragraph 2.2.5)

Negative balance under different Heads of Account as disclosed in the Annual Accounts

(in ₹)

Sl. No.	Head of Account	Fund Receipts	Expenditure	Balance
1	13 th Finance Comm.	0	58,51,476	-58,51,476
2	2225 WPT&BC	6,03,43,66,000	6,26,75,89,947	-23,32,23,947
3	VKY	0	1,26,41,786	-1,26,41,786
4	Const. Ashram School	0	3,75,08,922	-3,75,08,922
5	SCA to TSP	0	4,10,24,243	-4,10,24,243
6	RKVY	23,70,38,800	23,90,59,540	-20,20,740
7	108 NFSM	0	72,04,644	-72,04,644
8	13th Finance Comm.	0	12,02,000	-12,02,000
9	4702 Capital Outlay on Minor Medium Irrigation	0	4,40,75,245	-4,40,75,245
10	2702 Minor Irrigation	34,37,68,000	3,14,28,43,104	-2,79,90,75,104
11	5054 Capital Outlay on Roads & Bridges	0	2,03,35,310	-2,03,35,310
12	2501 Special Programme for Rural Dev.	12,25,84,000	52,61,50,359	-40,35,66,359
13	Other rural Programme	78,25,69,000	78,82,70,859	-57,01,859
14	NSAP	0	36,14,825	-36,14,825
15	3452 Tourism	3,67,72,000	14,49,19,018	-10,81,47,018
16	4711 Capital Outlay on Flood Control Projects	0	26,55,70,204	-26,55,70,204
17	4552 NEC	0	36,03,00,373	-36,03,00,373
18	4552 NLCPR	17,72,92,700	26,15,98,038	-8,43,05,338
19	3604- 5th SFC (UD)	20,48,25,000	26,07,53,624	-5,59,28,624
20	4406 Capital Outlay of forestry and wildlife	1,67,99,000	32,49,00,000	-30,81,01,000
21	250 Crore addl. BTC Package	2,87,41,000	25,21,44,703	-22,34,03,703
22	500 Crore addl. BTC Package	0	44,85,450	-44,85,450
23	Mid-Day Meal	0	9,84,222	-9,84,222
24	Akalavya Model School	0	3,64,16,000	-3,64,16,000
	Total	7,98,47,55,500	13,04,94,43,892	-5,06,46,88,392

Source: Annual Accounts

Appendix-IV
(Reference: Paragraph 2.2.7)
Sector wise receipts

Sl. No.	Heads of Account	Amount in ₹
1	0406 Forest & Wild Life	90,05,08,488.00
2	1054 Rural Road	13,79,386.00
3	1054 PWD Roads & Bridges	78,87,790.00
4	1475 Other General Economic Service (202 Metrology)	48,99,471.00
5	0401 Crops Husbandry	31,83,931.00
6	0405 Fishery	27,18,219.00
7	0851 Handloom & Textile (103)	1,08,681.00
8	0403 A H & Vety	1,90,000.00
9	1452 Tourism	2,01,300.00
10	0425 Co Operation	3,25,600.00
11	0515 Other Rural development Programme	14,17,391.00
12	0702 Minor Irrigation	86,750.00
13	0851 Village & Small industries	1,99,193.00
14	Market and Fair	1,99,66,072.00
15	0702 Sericulture	5,50,363.00
16	0701 Water Resources	1,10,613.00
17	NHAI	5,27,560.00
18	Unclaimed Prize Money	17,090.00
	A: Total Economic Sector	94,42,77,898.00
1	0029 Land & Revenue	3,44,21,086.00
2	0059 PWD Building (General Service)	2,26,595.00
3	0075 Central Selection Board	38,450.00
4	0075 BTC Guest House	62,42,274.00
5	0075 Lottery	6,53,51,000.00
6	0075 General Administrative Department	1,94,739.00
7	Misc. Excess drawn recovery	42,30,986.00
8	Land Acquisition	3,85,07,621.00
9	Agriculture (RKVY)	1,00,000.00
10	Misc Revenue	4,84,984.00
	B: Total General Sector	14,97,97,735.00
1	0202 Museum & Archaeology	56,100.00
2	0202 Education Sports Art & Culture 04 Art & Culture	4,81,141.00
3	0215 Water Supply and Sanitation	21,754.00
4	0217 Urban Development	4,95,284.00
5	0230 Labour and Employment	22,44,340.00
6	Culture	1,15,000.00
	C: Total Social Sector	34,13,619.00
	Grand Total (A+B+C)	1,09,74,89,252

Source: Annual Accounts

Appendix-V

(Reference: Paragraph 2.2.8)

Head wise, Sector wise receipts and disbursement under Deposit Fund

(` in lakh)

Sl. No.	Head of AC	Total Receipts	Total Expenditure
1	Agriculture	7,686.96	7,373.24
2	Animal Husbandry	3,482.95	3,500.49
3	Co-Operation	1,422.95	1,358.54
4	Compensation & Assignment, SCA	2,885.00	0.00
5	Economics & Statistic	451.10	403.49
6	Fisheries	970.96	938.43
7	Food & Civil Supply	6,150.71	4,565.69
8	Forest	8,373.28	10,838.34
9	Industries	5,617.14	5,300.75
10	Irrigation	43,915.59	37,033.32
11	Legal Metrology	202.69	194.14
12	Misc General Service	8,222.11	3,226.42
13	P&RD	33,571.53	23,948.99
14	PWD (R&B)	5,691.22	8,665.71
15	Soil Conservation	1,535.57	1,449.19
16	Transport	760.36	681.43
17	Tourism	367.72	456.10
18	Water Resources	2,696.88	2,655.70
19	Lottery	25.00	25.00
A: Total Economic Sector		1,34,029.72	1,12,614.97
1	Excise	545.11	476.83
2	Land & Land Revenue	6,772.18	6,561.52
3	Printing & Stationery	396.80	382.54
4	PWD (B&E)	1,781.11	1,705.26
5	Taxes & Vehicle		
B: Total General Sector		9,495.20	9,126.15
1	Art & Culture	513.41	501.32
2	Education	1,47,313.34	1,30,919.45
3	Health & Family Welfare	15,184.29	14,413.24
4	Information & Public Relation	713.54	703.73
5	Labour & Employment	753.10	707.78
6	Library	298.25	292.74
7	Museum	194.32	191.20
8	PHE	6,362.91	5,679.17
9	Social Welfare	2,434.91	2,796.59
10	Sports & Youth Welfare	1,007.53	973.34
11	Urban Development	3,315.17	3,859.47
12	WPT & BC	60,343.66	62,802.32
C: Total Social Sector		2,38,434.43	2,23,840.35

Source: Annual Accounts

Note: Excluded Receipts of ₹ 42.31 lakh booked under Misc. Excess drawn recovery

Appendix-VI

(Reference: Paragraph 2.3)

Head wise, receipts compared with budget provision Sector wise

(₹ in lakh)

Heads of Account	Budget provision	Actual realisation	Percentage of Variation
0406 Forest	3,600.00	9,005.08	150
1054 PWD	40.00	92.67	132
1475 Other General Economic Service (202 Metrology)	27.00	48.99	81
0401 Crops Husbandry	35.00	31.84	(-) 9
Agriculture (RKVY)	0.00	1.00	
0405 Fishery	10.00	27.18	172
0851 Village & Small Industries-	12.00	1.99	(-) 83
0851 Handloom & Textile	3.00	1.09	(-) 64
0851 Sericulture	1.00	5.51	451
0403 A H & Vety	2.00	1.90	(-) 5
0425 Co-Operation	3.00	3.26	9
0702 Minor Irrigation	11.50	0.87	(-) 92
0435 Other Agricultural Programme	0.50	0.00	(-) 100
1452 Tourism		2.01	--
0515 Other Rural Development Programme (Market)	210.00	14.17	(-) 93
0702 Water Resource	11.50	1.11	(-) 90
NHAI	0.00	5.28	--
Market & fair	0.00	199.66	----
Misc revenue	0.00	4.85	--
A: Total Economic Sector	3,955.00	9,448.46	139
0029 Land & Revenue	300.00	344.21	15
Land Acquisition	0.00	385.08	--
0059 PWD Building (General Service)	10.00	2.27	(-) 77
0075 Guest House	53.00	62.42	18
0075 Central Selection Board	1.50	0.38	(-) 75
0075 Lottery	600	653.51	9
Unclaimed Prize Money	0.00	0.17	--
0075 GAD	0.00	1.95	--
B: Total General Sector	664.50	1,449.99	118
0202 Education, Sports Art and Culture	20.00	4.81	(-) 76
0202 Museum and Archeology	1.00	0.56	(-) 44
0230 Labour & Employment	21.00	22.44	7
0215 Water Supply & sanitation	0.00	0.22	--
0216 Urban Development	0.00	4.95	--
Culture	0.00	1.15	--
C: Total Social Sector	42.00	34.13	(-) 19

Source: Normal Budget and Annual Accounts

Excluded Receipts of ₹ 42.31 lakh booked under Misc. Excess drawn recovery

Appendix-VII
(Reference Para 3.3.2.2)

Statement showing differences in Closing Balances as per Annual Accounts and as per audit for the year 2018-19

(₹ in lakh)

Sl. No.	Department	Grant	Total Opening Balance	Total Receipts during 2018-19	Total Fund available	Total Expenditure during 2018-19	Closing Balance as on 31.03.2019	Closing Bal.as per A/c 2018-19	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
1	Land & Land Revenue	78	318.37	6,772.18	7,090.55	6,561.52	529.03	210.66	318.37
2	State Excise	78	150.59	545.11	695.70	476.83	218.87	68.28	150.59
3	Public Works	78	157.37	1,136.86	1,294.23	1,061.03	233.20	75.83	157.37
4	Capital outlay on PW	78	0.00	625.00	625.00	625.00	0.00	0.00	0.00
5	Printing and Stationery	78	6.06	396.80	402.86	382.54	20.32	14.26	6.06
6	Taxes on vehicle (Transport)	78	81.01	302.74	383.75	269.43	114.32	33.31	81.01
7	Social Welfare	78	53.66	942.38	996.04	934.71	61.33	7.67	53.66
8	ICDS Mat	39	-286.78	1,492.53	1,205.74	1,451.64	-245.90	40.89	-286.78
9	SNP	39	-1,188.26	0.00	-1,188.26	0.00	-1,188.26	0.00	-1,188.26
10	Art and Culture (Public Library)	78	0.44	298.25	298.69	292.74	5.95	5.51	0.44
11	Art and Culture (Museum)	78	15.35	194.32	209.67	191.20	18.47	3.12	15.35
12	Art and Culture (Cultural affairs)	78	5.33	488.41	493.74	476.32	17.42	12.09	5.33
	Art and Culture (Lottery)	78	0.00	25.00	25.00	25.00	0.00	0.00	0.00
	Art and Culture (Cinema)	78	0.00	25.00	25.00	25.00	0.00	0.00	0.00
13	Information and Public Relation	78	35.19	713.54	748.73	703.73	45.00	9.81	35.19
14	Health and Family Welfare	78	1,450.90	11,935.29	13,386.19	11,438.45	1,947.74	496.84	1,450.90
	13th Finance Comm.		0.00	0.00	0.00	58.51	-58.51	-58.51	0.00
15	Labour and Employment	78	106.66	753.10	859.76	707.78	151.98	45.32	106.66
16	Water Supply and Sanitation	78	1,015.14	6,362.91	7,378.05	5,679.17	1,698.88	683.74	1,015.14
17	Housing	78	0.17	19.25	19.42	19.24	0.18	0.01	0.17
18	Sports and Youth Welfare	78	-83.76	1,007.53	923.77	973.34	-49.57	34.19	-83.76
19	General Education	78	21,304.75	1,47,079.92	1,68,384.67	1,29,985.81	38,398.86	17,094.11	21,304.75
20	Bodoland University	26	-68.11	0.00	-68.11	0.00	-68.11	0.00	-68.11
21	Mid-day meal	71	-12.60	0.00	-12.60	9.84	-22.44	-9.84	-12.60
22	Urban Development	78	25.06	1,266.92	1,291.98	1,251.94	40.04	14.98	25.06
23	WPT and BC	78	3,561.08	60,343.66	63,904.74	62,675.90	1,228.84	-2,332.24	3,561.08
24	13th Finance Comm.	38	343.24	0.00	343.24	126.42	216.82	-126.42	343.24

Report of Bodoland Territorial Council for the year 2018-19

Sl. No.	Department	Grant	Total Opening Balance	Total Receipts during 2018-19	Total Fund available	Total Expenditure during 2018-19	Closing Balance as on 31.03.2019	Closing Bal.as per A/c 2018-19	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
25	VKY	38	-223.00	0.00	-223.00	0.00	-223.00	0.00	-223.00
26	Const. Asharm school	38	-372.59	0.00	-372.59	375.09	-747.68	-375.09	-372.59
27	Article 275	38	-14.70	0.00	-14.70	0.00	-14.70	0.00	-14.70
28	SCA to TSP	38	425.69	0.00	425.69	410.24	15.45	-410.24	425.69
29	Diet	78	128.39	233.42	361.81	184.54	177.27	48.88	128.39
30	Road Transport	78	24.74	457.62	482.36	412.00	70.36	45.62	24.74
31	Crop Husbandry	78	745.18	5,315.51	6,060.69	4,910.59	1,150.10	404.92	745.18
32	RKVY	48	-120.79	2,370.39	2,249.60	2,390.60	-141.00	-20.21	-120.79
33	108 NFSM		157.58	0.00	157.58	72.05	85.53	-72.05	157.58
34	Animal Husbandry	78	371.82	3,302.95	3,674.77	2,943.90	730.87	359.05	371.82
35	Dairy Dev.	78	0.00	180.00	180.00	180.00	0.00	0.00	0.00
36	Co - operation	78	109.05	1,422.95	1,532.00	1,358.54	173.46	64.41	109.05
37	Census Survey and Statistics	78	75.04	451.10	526.14	403.49	122.65	47.61	75.04
38	Forestry and Wildlife	78	1,183.90	8,205.29	9,389.19	7,577.32	1,811.87	627.97	1,183.90
39	13th Finance Comm.		-376.77	0.00	-376.77	12.02	-388.79	-12.02	-376.77
40	Fishery	78	164.73	970.96	1,135.69	938.43	197.26	32.53	164.73
41	Food Storage & Ware housing	78	45.02	476.61	521.63	467.19	54.44	9.42	45.02
42	NFSA	37	2,520.63	5,595.38	8,116.01	4,050.82	4,065.19	1,544.56	2,520.63
43	AMAR DUKAN	37	47.68	78.73	126.41	47.68	78.73	31.04	47.68
44	AAY	37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	Agriculture Research and Education	78	4.66	1.06	5.72	0.00	5.72	1.06	4.66
46	Sericulture	78	890.19	0.00	890.19	0.00	890.19	0.00	890.19
47	Handloom and Textiles	78	29.71	0.00	29.71	0.00	29.71	0.00	29.71
48	Cottage Industries	78	98.21	5,559.79	5,658.00	5,243.44	414.56	316.35	98.21
49	industries	78	8.05	57.35	65.40	57.31	8.09	0.04	8.05
50	Major and Medium Irrigation	78	1,176.91	5,373.47	6,550.38	4,960.88	1,589.50	412.59	1,176.91
51	Major and Medium Irrigation	78	345.75	0.00	345.75	440.75	-95.00	-440.75	345.75
52	Minor Irrigation	78	515.05	3,237.68	3,752.73	2,875.90	876.83	361.78	515.05
53	Minor Irrigation	78	13,777.20	30,400.43	44,177.63	28,552.53	15,625.10	1,847.90	13,777.20
54	Command Area Development	78	44.43	105.02	149.45	90.59	58.86	14.43	44.43

Sl. No.	Department	Grant	Total Opening Balance	Total Receipts during 2018-19	Total Fund available	Total Expenditure during 2018-19	Closing Balance as on 31.03.2019	Closing Bal.as per A/c 2018-19	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
55	Capital outlay on Command Area Development	78	6.84	200.00	206.84	203.35	3.49	-3.35	6.84
56	PWD (R & B)	78	611.20	3,475.88	4,087.08	3,280.07	807.01	195.81	611.20
57	Capital Outlay on PWD (R & B)	78	-127.21	4,132.00	4,004.79	4,132.00	-127.21	0.00	-127.21
58	Capital Outlay on Tourism	78	92.00	155.00	247.00	155.00	92.00	0.00	92.00
59	P&RD Special Programme & Rural Dev.	78	494.15	1,225.84	1,719.99	1,129.50	590.49	96.34	494.15
60	Other Rural Development Programme	78	327.17	7,825.69	8,152.86	7,727.71	425.15	97.98	327.17
	13th Finance Comm.	78	0.00	0.00	0.00	36.15	-36.15	-36.15	0.00
61	NSAP	56	-4.22	0.00	-4.22	31.45	-35.67	-31.45	-4.22
62	Soil & Water Conservation	78	115.98	1,535.57	1,651.55	1,449.19	202.36	86.38	115.98
63	Tourism	78	40.00	367.72	407.72	456.10	-48.38	-88.38	40.00
64	Flood control & Drainage	78	91.72	1,192.88	1,284.60	1,151.70	132.90	41.18	91.72
65	Flood control Project	78	-816.29	1,504.00	687.71	1,504.00	-816.29	0.00	-816.29
66	Other General Economic (Metrology)	78	12.61	202.69	215.30	194.14	21.16	8.55	12.61
67	Misc Gen Services & other expenditure	25	6,819.39	8,010.04	14,829.43	3,226.42	11,603.01	4,783.62	6,819.39
68	Orphan Children Home	44	-106.00	212.07	106.07	376.59	-270.52	-164.52	-106.00
69	Market Shed	44	126.53	0.00	126.53	0.00	126.53	0.00	126.53
70	Socio Economic status	44	-2.00	0.00	-2.00	0.00	-2.00	0.00	-2.00
71	Bamboo plantation	44	-8.14	0.00	-8.14	0.00	-8.14	0.00	-8.14
72	Fish Farm at Beharberi	44	-34.89	0.00	-34.89	0.00	-34.89	0.00	-34.89
73	2552 NEC PINEAPPLE based mixed Horticulture	44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74	Pilot Project for Dev Horticulture & Floriculture	44	132.00	0.00	132.00	0.00	132.00	0.00	132.00
75	NLCPR	44	3,437.03	1,772.93	5,209.95	2,615.98	2,593.97	-843.05	3,437.03
76	13th Finance Comm.	66	-238.44	0.00	-238.44	0.00	-238.44	0.00	-238.44
77	4th state finance commission	66	-7.01	0.00	-7.01	0.00	-7.01	0.00	-7.01
78	5th state finance commission	66	2,277.58	0.00	2,277.58	0.00	2,277.58	0.00	2,277.58

Report of Bodoland Territorial Council for the year 2018-19

Sl. No.	Department	Grant	Total Opening Balance	Total Receipts during 2018-19	Total Fund available	Total Expenditure during 2018-19	Closing Balance as on 31.03.2019	Closing Bal.as per A/c 2018-19	Difference in Closing balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)	9=(5-7)	10=(8-9)
79	5th state finance commission (PRI)	66	0.00	24,520.00	24,520.00	10,768.63	13,751.37	13,751.37	0.00
80	5th state finance commission (UD)	66	0.00	2,048.25	2,048.25	2,607.54	-559.29	-559.29	0.00
81	Entry Tax	66	-35.71	0.00	-35.71	0.00	-35.71	0.00	-35.71
82	Compensation & Assignment, Special Central Assistance	66	2,330.75	0.00	2,330.75	0.00	2,330.75	0.00	2,330.75
83	Special Financial Assistance	66	522.65	0.00	522.65	0.00	522.65	0.00	522.65
84	Capital Outlay on Medical & Public Health	78	0.00	2,885.00	2,885.00	2,884.82	0.18	0.18	0.00
85	Capital Outlay on Forestry & Wildlife	78	0.00	3,249.00	3,249.00	3,249.00	0.00	0.00	0.00
86	SPA irrigation	44	0.00	167.99	167.99	112.67	55.32	55.32	0.00
87	500 Crore Additional BTC Package	44	0.00	466.99	466.99	2,521.45	-2,054.46	-2,054.46	0.00
88	500 Crore BTC Package	44	0.00	287.41	287.41	44.85	242.56	242.56	0.00
89	Ekalabya Model School		0.00	0.00	0.00	364.16	-364.16	-364.16	0.00
90	500 Crore onetime Special Grant	78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91	500 Crore onetime Special Grant to road development	78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92	Balance amount of salary for the entrusted department for the year 2014-15 refunded to the govt of Assam.	78	0.00	0.00	0.00	10,937.50	10,937.50	-10,937.50	0.00
	Total		64,830.29	3,81,959.34	4,46,789.63	3,56,518.97	90,270.69	25,440.38	64,830.29

Source: Annual Accounts

Appendix-VIII

(Reference: Paragraph 3.4.1)

Comparison of expenditure figure between Annual Accounts and Appropriation accounts pertaining to Grant No. 78

(₹ in lakh)

Head of account	Expenditure		Difference
	Detailed Appropriation Accounts	Annual Accounts	
General Service			
2029 Land Revenue	6,433.58	6,561.52	-127.94
2039 State Excise	455.2	476.83	-21.63
2041 Taxes on Vehicle	299	269.43	29.57
2058 Stationery & Printing	382.54	382.54	0
2059 Public Works	1,055.86	1,061.03	-5.17
4059 Capital Outlay on Public Works	722.23	625.00	97.23
Sub-Total A	9,348.41	9,376.35	-27.94
Social Service			
2202 General Education	1,30,336.69	1,29,985.81	350.88
2204 Sports & Youth Services	944.93	973.34	-28.41
2205 Art & Culture	1,008.33	1,010.25	-1.92
2210 Medical & Public Health	13,310.65	11,438.45	1872.2
4210 Capital Outlay on Medical & Public Health	1,012.8	2,884.82	-1872.02
2215 Water Supply & Sanitation	6,449.21	5,679.17	770.04
4215 Capital Outlay on Water Supply & Sanitation	0	0	0
2216 Housing	19.25	19.24	0.01
4216 Capital Outlay on Housing	0	0	0
2217 Urban Development	1,236.12	1,251.94	-15.82
2220 Information & Publicity	704.42	703.73	0.69
2225 Welfare of Schedule Caste, Schedule Tribes	78,067.51	62,675.9	15391.61
2230 Labour & Employment	683.3	707.78	-24.48
2235 Social Security & Welfare	934.67	934.71	-0.04
Sub-Total B	2,34,707.88	2,18,265.14	16,442.74
Economic Services			
2401 Crop Husbandry - Horticulture	4,858.23	4,910.59	-52.36
2402 Soil & Water Conservation	1,459.87	1,449.19	10.68
2403 Animal Husbandry	2,552.36	2,943.90	-391.54
2404 Dairy Development	180	180.00	0
2405 Fisheries	909.26	938.43	-29.17
2406 Forestry & Wild Life	7,778.66	7,577.32	201.34
4406 Capital Outlay on Forestry & Wild Life	3,113.46	3,249.00	-135.54
2408 Food, Storage & Warehousing	466.08	467.19	-1.11
2415 Agricultural Research & Education	0	0	0
2425 Cooperation	1,292.44	1,358.54	-66.1
2501 Special Programme for Rural Development	1,119.34	1,129.5	-10.16
2515 Other Rural Development Programmes	7,656.26	7,727.71	-71.45
2701 Major & Medium Irrigation	4,590.62	4,960.88	-370.26
4701 Capital Outlay on Major & Medium Irrigation	427.44	440.75	-13.31
2702 Minor Irrigation	2,633.45	2,875.9	-242.45
4702 Capital Outlay on Minor Irrigation	55,642.54	28,552.53	27,090.01
2705 Command Area Development	160.4	90.59	69.81

Head of account	Expenditure		Difference
	Detailed Appropriation Accounts	Annual Accounts	
4705 Capital Outlay on Command Area Development	202.35	203.35	-1
2711 Flood Control & Drainage	1,257.3	1,151.7	105.6
4711 Capital Outlay on Flood Control Projects	1,501.74	1,504.00	-2.26
2851 Village & Small Industry	5,617.34	5,243.44	373.9
2852 Industries	57.31	57.31	0
3054 Roads & Bridges	3,299.31	3,280.07	19.24
5054 Capital Outlay on Roads & Bridges	12,202.52	4,132.00	8,070.52
3055 Road Transport	408.18	412.00	-3.82
3452 Tourism	487.53	456.1	31.43
5452 Capital Outlay on Tourism	31.57	155.00	-123.43
3454 Census Surveys & Statistics	408.69	403.49	5.2
3475 Other General Economic Services	194.14	194.14	0
4552 Capital Outlay on North Eastern Areas	0	0	0
4402 Capital Outlay on Soil & Water Conservation	199.09	0	199.09
4552 Capital Outlay on North Eastern Areas	5,361.1	0	5,361.1
13th Finance Commission	0	58.51	-58.51
DIET	0	184.54	-184.54
13th Finance Commission	0	12.02	-12.02
13th Finance Commission	0	36.15	-36.15
SPA (Irrigation)	0	112.67	-112.67
Balance amount of salary for the entrusted department for the year 2014-15 refunded to the govt of Assam.	0	10937.50	-10937.5
Sub-Total C	1,26,068.58	97,386.01	28,682.57
Grant Total (A + B + C)	3,70,124.87	3,25,027.5	45,097.37

Source: Detailed Appropriation and Annual Accounts

Appendix IX
(Reference: Paragraph 4.4)
Statement showing short realisation of forest royalty

Sl. No.	Name of MCA	Name of Divisions	Name of MC Holder	Date commencement of MC	Period of Settlement (in years)	Quarterly Settled Value from 1 st Kist to 12 th kist	Enhanced rate to be realise after completion of three Years (₹)	Effective Date of enhanced rate after completion of three years	No. Kist (Quarterly/Half-yearly)/ Amount of Money or royalty (₹) paid	Difference amount of Kist money to be realised (₹)
1	Champa river No- 1	DFO, Chirang	Sri Kabul Basumatary	20.08.2015	7	1,95,542	2,44,428	20.08.2018	13 th & 14 th -3,91,084	97,772
2	Champa river No- 2 Taklai S&G		Sri Chakramani Mushahary	20.08.2015	7	1,35,590	1,69,487	20.08.2018	13 th & 14 th - 2,71,180	67,974
3	Taklai S&G MCA		Sri Promotesh Narzary	21.03.2016	7	1,67,915	2,09,894	20.03.2019	13 th -1,67,915	41,979
4	Kanamakra S&G		Sri Samlai Narzary	20.09.2015	7	3,39,304	4,24,130	20.08.2018	13 th & 15 th 10,17,912	2,54,478
5	Ashapuka S&G		Sri Bhaben Basumatary	15.11.2015	7	3,28,608	4,10,760	15.11.2018	13 th & 16 th - 13,14,432	3,28,608
6	Kanamakra S&G No- 2		Sri Surajit Brahma	19.10.2015	7	1,60,822	2,01,027	20.10.2018	13 th & 15 th - 4,82,466	1,20,615
7	Champa river No- 5		Sri Narza Basumatary	09.11.2015	7	1,80,472	2,25,590	1.11.2018	13 th -1,80,472	45,118
8	Champa river No-3		Sri Phanendra Brahma	17.11.2015	7	1,80,645	2,25,806	15.11.2018	13 th & 14 th - 3,61,290	90,322
Total									10,46,866	

Appendix X
(Reference: Paragraph 4.4)

Statement showing Potential loss of forest royalty

Sl. No.	Name of MCA	Name of Divisions	Name of MC Holder	Date commencement of MC	Period of Settlement (in years)	Pre-revised rate per Quarter/ Half yearly	Effective Date of enhanced rate after completion of three years	No. and Amount of Kist Money of royalty (₹) payable	If, Amount of Kist Money of realise at pre-revised rate (₹)	Potential loss of forest royalty (₹)
1	Champa river No- 2	DFO, Chirang	Sri Kabul Basumatary	20.08.2015	7	1,95,542	20.08.2018	15 th to 24 th -24,44280	19,55,420	4,88,860
2	Champa river No- 1		Sri Chakramani Mushahary	20.08.2015	7	1,35,590	20.08.2018	25 th to 28 th -12,22,140	7,82,168	4,39,972
3	Taklai S&G MCA		Sri Promotesh Narary	21.03.2016	7	1,67,915	20.08.2018	15 th to 24 th -1694870	13,55,900	3,38,970
							20.08.2018	25 th to 28 th -8,47,436	5,42,360	3,05,076
4	Kanamakra S&G		Sri Samlai Narzary	20.09.2015	7	3,39,304	20.03.2019	14 th to 24 th -23,08,834	18,47,047	4,61,769
							20.03.2022	25 th to 28 th -10,49,512	6,71,660	3,77,852
5	Ashapuka S&G		Sri Bhaben Basumatary	15.11.2015	7	3,28,608	20.08.2018	16 th to 24 th -38,17,170	30,53,736	7,63,434
							20.08.2021	25 th to 28 th -21,20,652	13,57,216	7,63,436
6	Kanamakra S&G		Sri Surajit Brahma	19.10.2015	7	1,60,822	15.11.2018	17 th to 24 th -32,86,080	26,28,864	6,57,216
							15.11.2021	25 th to 28 th -20,53,800	13,14,432	7,39,368
7	Champa river No- 5	Sri Narza Basumatary	09.11.2015	7	1,80,472	20.10.2018	16 th to 24 th -18,09,243	14,47,398	3,61,845	
						20.10.2021	25 th to 28 th -10,05,132	6,43,288	3,61,844	
8	Champa river No- 3	Sri Phanendra Brahma	17.11.2015	7	1,80,645	10.11.2018	14 th to 24 th -24,81,490	19,85,192	4,96,298	
						10.11.2021	25 th to 28 th -11,27,952	7,21,888	4,06,064	
						15.11.2018	15 th to 24 th -22,58,060	18,06,450	4,51,610	
						15.11.2021	25 th to 28 th -11,29,032	7,22,580	4,06,452	
Total										78,20,066