

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
- xl. Welfare of Plain Tribes and Backward Classes.

Source: Sixth Schedule to the Constitution of India

Appendix-II
(Reference: Paragraph 2.2.2)
Receipt and disbursement during 2018-20

(₹ in lakh)

Receipts		Particulars	Expenditure	
2018-19	2019-20		2018-19	2019-20
Part I District Fund				
A- Revenue Receipt and Expenditure				
9,005.08	2,228.71	Forest		
344.21	386.86	Land & Land Revenue		
94.94	4,228.80	Public Works		
0.00	288.85	Medical & Public Health		
48.99	35.19	Legal Metrology		
0.00	50.26	Other Agriculture Programme & Soil Conservation		
27.18	4.07	Fishery		
5.51	3.51	Sericulture		
0.00	0.00	Industry		
1.09	13.34	Handloom and Textile		
22.44	42.07	Labour & Employment		
1.90	11.55	Animal Husbandry & Veterinary		
3.26	1.51	Co-operation		
0.87	1,873.65	Irrigation (Minor)		
2.01	8.24	Tourism		
4.81	12.51	Education Sports, Art & Culture (Cinema)		
62.42	40.43	Guest House		
0.38	7.32	Central Selection Board		
653.51	761.13	Lottery		
14.17	870.97	Other Rural Development Programme (Market)		
31.84	49.76	Crop Husbandry		
0.22	8.16	Water supply and Sanitation		
0.00	0.00	Information and Publicity		
0.00	0.00	Food Storage and Ware Housing		
5.28	0.00	NHAI		
0.00	0.00	Printing Charge (Lottery)		
1.11	20.46	Water Resource		
1.95	10.38	General Administrative Service		
0.00	0.00	ITI		
4.95	117.40	Urban Development		
1.99	9.52	Village & Small Industries		
0.56	0.40	Museum & Archaeology		
199.66	220.88	Market & Fair		
1.15	0.23	Culture		
0.17	0.00	Unclaimed Prize Money		
42.31	0.00	Misc Excess drawn recovery		
4.85	374.78	Misc Revenue		
385.08	0.00	Land Acquisition (FCI Money)		
1.00	0.00	Agriculture (RKVY)		
2,490.00	0.00	Grants in Aid from Government		
		Council Secretariat		
		Pay and Allowances of Staff & Officers	2,466.17	2,282.22
		Travel Expenses	29.31	59.33
		Other Expenditure	8,654.00	8,320.18
		Employee Share CPF	49.21	51.60
		BTC Share CPF	49.21	51.60
		Recovery of CPF Advance	7.50	5.46
		Executive Members		

Receipts		Particulars	Expenditure	
2018-19	2019-20		2018-19	2019-20
		Pay and Allowances of Chief and other Executive Members	96.60	56.57
		Travel Expenses	32.81	5.32
		Pay and Allowances and other expenditure of Speaker, Deputy Speaker, MCLA	330.00	166.41
		WPT&BC (Salary of MCLA)	0.00	192.43
13,464.89	11,680.94	Total A- Revenue Receipts and Expenditure	11,714.81	11,191.12
1,750.08	489.82	Revenue Surplus		
		B- Capital Receipts and Expenditure		
		Capital account		
		Recoveries of Loans & Advances		
		Total B- Capital Receipt and Expenditure		
		Deficit under Capital & Loans and Advances		
11,592.36		Total Receipt and Payment Part-1: District Fund	10,016.71	
		Total Part-1 District Fund		
		Part II Deposit Fund		
		C-Receipt and Expenditure under entrusted functions		
		Fund receipt from the State Government		
7,686.96	0.30	Agriculture	7,373.24	0.00
3,482.95	1,501.35	Animal Husbandry & Veterinary (including Dairy Development)	3,500.49	1,415.01
513.41	464.82	Art & Culture	501.32	459.24
2,885.00	38,941.41	Compensation & Assignment, Special Central Assistance	0.00	43,522.08
1,422.95	896.64	Co-operation	1,358.54	884.37
451.10	183.57	Economic & Statistics	403.49	171.64
1,47,313.34	32,010.07	Education	1,30,919.44	28,412.37
545.11	164.90	Excise	476.83	146.92
970.96	732.51	Fisheries	938.43	716.77
6,150.71	2,752.36	Food & Civil Supply	4,565.69	3,835.62
8,373.28	6,562.64	Forest	10,838.34	6,384.01
		Handloom & Textile		
15,184.29	7,948.91	Health & Family Welfare	14,413.24	7,506.01
5,617.14	5,684.10	Industry (including Cottage Industries)	5,300.75	5,567.12
713.54	546.12	Information & Public Relation	703.73	540.47
43,915.59	27,188.41	Irrigation	37,033.32	43,924.29
753.10	352.87	Labour & Employment	707.78	315.12
6,772.18	2,513.06	Land & Land Revenue	6,561.52	2,487.72
202.69	108.48	Legal Metrology	194.14	106.49
298.25	204.34	Library	292.74	198.93
25.00	30.00	Lottery	25.00	30.00
8,222.11	0.00	Misc. General Service	3,226.42	0.00
194.32	184.04	Museum	191.20	184.80
0.00	40.46	NEC	0.00	40.62
0.00	6,302.05	NLCPR	0.00	5,109.35
33,571.53	8,575.32	P&RD	23,948.99	12,671.20
6,362.91	2,119.07	PHE (Water Supply & Sanitation)	5,679.17	1,928.80
396.80	364.73	Printing & Stationery	382.54	360.95
1,781.11	959.10	Public works (B&E)	1,705.26	891.15
5,691.22	5,457.66	Public works (R&B)	8,665.71	5,148.45
		Sericulture		
2,434.91	800.40	Social Welfare	2,796.59	2,281.55
1,535.57	867.39	Soil Conservation	1,449.19	845.32
1,007.53	764.81	Sports & Youth Welfare	973.34	747.23

Receipts		Particulars	Expenditure	
2018-19	2019-20		2018-19	2019-20
760.36	487.97	Transport services	681.43	477.61
367.72	555.77	Tourism	456.10	536.93
3,315.17	1,206.91	Urban Development	3,859.47	1,162.33
2,696.88	0.00	Water resources	2,655.70	
60,343.66	50,964.38	WPT&BC	62,802.32	40,679.20
0.00	30.00	Cinema	0.00	30.00
0.00	0.00	500 crore BTC package	0.00	37.76
0.00	5,000.00	50 crore BTC package	0.00	5,000.00
0.00	47.74	250 crore BTC package	0.00	356.87
0.00	21.17	Housing	0.00	20.90
0.00	2,135.71	Flood Control	0.00	2,119.16
0.00	2,649.72	Crop Husbandry	0.00	2,532.68
0.00	61.61	Tax & Vehicle	0.00	39.25
		VKY	0.00	138.45
		RKVY	0.00	100.02
0.00	18.07	CAD	0.00	14.53
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 area for the year 2018-19 refunded to the Govt. of Assam.	10,937.50	33,649.90
3,81,959.35	2,18,400.94	Total Expenditure out of the deposit fund	3,56,518.96	2,63,729.19
25,440.39	45,328.25	Deficit /Surplus on Deposit fund		
3,81,959.35	2,18,400.94	Total C- Part-II Deposit Fund	3,56,518.96	2,63,729.19
3,95,424.24	2,30,081.88	Total Receipts and Expenditure under Part-I&II	3,68,233.77	2,74,920.31
99,893.68	1,27,084.15	D- Opening Balance and Closing Balance	1,27,084.15	82,245.72
		Cash /Treasury (PLA)		
4,95,317.92	3,57,166.03	Grand Total (A+B+C+D)	4,95,317.92	3,57,166.03

Source: Annual Accounts

Appendix-III

(Reference: Paragraph 2.2.5)

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

(₹ in lakh)

Sl. No.	Heads of Account	Total Receipts during 2019-20	Total Expenditure during 2019-20	Excess expenditure
1	2235 ICDS School Kits etc.	0.00	1,491.56	-1,491.56
2	2202 Education (One-time Spl grant 25 cr)	0.00	104.52	-104.52
3	VKY	0.00	138.45	-138.45
4	RKVY	0.00	100.02	-100.02
5	4702 AIBP(CA)	20,429.05	38,890.26	-18,461.21
6	Other Rural Development Programme	8,333.28	12,479.11	-4,145.83
7	NEC	40.46	40.62	-0.16
8	5th state finance commission (UD)	3,141.86	3,255.82	-113.96
9	SPA irrigation	0.00	167.99	-167.99
10	250 crore Addl BTC package	47.74	356.87	-309.13
11	500 Crore Additional BTC Package	0.00	37.76	-37.76
12	Balance amount of salary for the entrusted department for the year 2014-15 refunded to the Govt of Assam.	0.00	33,649.90	-33,649.90
Total				-58,720.49

Source: Annual Accounts

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

Sl. No.	Heads of Account	Amount in ₹
1	0406 Forest	22,28,70,639
2	1054 PWD Roads & Bridges	31,64,01,792
3	1054 PWD (R.R)	7,88,23,572
4	1475 Other General Economic Service (202 Metrology)	35,19,558
5	0401 Crops Husbandry	49,75,574
6	0405 Fishery	4,06,796
7	0851 Village & Small Industries-	9,52,164
8	0403 A H & Vety	11,54,590
9	0425 Co-Op	1,51,150
10	0702 Minor Irrigation	18,73,65,289
11	0435 Other Agricultural Programme, 104 Soil & Water Conservation	5,025,908
12	1452 Tourism	8,23,500
13	0515 Other Rural Development Programme	8,70,96,575
14	0103 Handloom & Textile	13,33,943
15	225 Market & Fair	2,20,87,944
16	0711 Water Resources	20,46,382
17	800 Other Receipts	8,19,27,266
18	0281 Sericulture	3,51,171
	A: Total Economic Sector	101,73,13,813
1	0029 Land & Revenue	3,86,85,868
2	0059 PWD Building (General Service)	2,76,54,193
3	Misc General Service	3,74,78,479
	B: Total General Sector	10,38,18,540
1	0215 Water Supply & Sanitation	8,15,953
2	0230 Labour & Employment	42,06,980
3	Education Sports Art & Culture 04 Art & Culture	12,50,845
4	0217 Urban Development	1,17,40,336
5	0225 Museum & Archaeology	40,000
6	0210 Medical & Public Health	2,88,85,032
7	0205 Culture	23,000
	C: Total Social Sector	4,69,62,146
	Grand Total (A+B+C)	116,80,94,499

Source: Annual Accounts

Appendix-V

(Reference: Paragraph 2.2.8)

Head wise, Sector wise receipts and disbursement under Deposit Fund

(₹ in Lakh)

Sl. No.	Department	Total Receipts during 2019-20	Total Expenditure during 2019-20
1	Land & Land Revenue	2,513.06	2,487.72
2	State Excise	164.90	146.92
3	Public Works	369.10	301.15
4	Capital outlay on PW	590.00	590.00
5	Printing and Stationery	364.73	360.95
6	Taxes on vehicle (Transport)	61.62	39.25
A	Total of General Sector	4,063.41	3,925.99
7	Social Welfare	800.40	789.99
8	2235 ICDS School Kits <i>etc.</i>	0.00	1,491.56
9	Art and Culture (Public Library)	204.34	198.93
10	Art and Culture (Museum)	184.04	184.80
11	Art and Culture (Cultural affairs)	464.81	459.24
12	Art and Culture (Lottery)	30.00	30.00
13	Art and Culture (Cinema)	30.00	30.00
14	Information and Public Relation	546.11	540.47
15	Health and Family Welfare	7,219.91	6,777.00
16	Labour and Employment	352.87	315.12
17	Water Supply and Sanitation	2,119.07	1,928.80
18	Housing	21.17	20.90
19	Sports and Youth Welfare	764.81	747.23
20	General Education	31,710.07	28,007.85
21	Capital outlay on Education	300.00	300.00
26	2202 Education (One-time Spl grant 25 cr)	0.00	104.52
27	Urban Development	1,206.91	1,162.33
28	WPT and BC	50,964.38	40,679.20
29	VKY	0.00	138.45
B	Total of Social Sector	96,918.89	83,906.39
30	3055 Road Transport	487.97	477.61
31	Crop Husbandry	2,649.72	2,532.68
32	RKVY	0.00	100.02
33	108 NFSM	0.00	0.00
34	2403 Animal Husbandry	1,311.34	1,225.01
35	2404 Dairy Dev.	190.00	190.00
36	Co - operation	896.64	884.37
37	Census Survey and Statistics	183.57	171.64
38	Forestry and Wildlife	3,454.08	3,275.45
39	Fishery	732.50	716.77
40	Food Storage & Ware housing	146.75	131.66
41	NFSA	2,605.61	3,637.73
42	AMAR DUKAN	0.00	66.23
43	Agriculture Research and Education	0.30	0.00
44	2851 Village & small Industries	5,669.90	5,555.96
45	Industries	14.20	11.16
46	2701 Major and Medium Irrigation	983.58	815.82
47	4702 AIBP(SS)	3,847.86	2,209.72
48	4702 AIBP(CA)	20,429.05	38,890.26
49	2702 Minor Irrigation	552.92	465.55
50	4702 Minor Irrigation	1,375.00	1,374.95
51	2705 Command Area Development	18.07	14.54
52	3054 PWD (R & B)	855.66	546.45

Sl. No.	Department	Total Receipts during 2019-20	Total Expenditure during 2019-20
53	5054 Capital Outlay on PWD (R & B)	4,602.00	4,602.00
54	5452 Capital Outlay on Tourism	303.73	303.73
55	2501 P&RD Special Programme & Rural Dev.	242.05	192.09
56	2515 Other Rural Development Programme	8,333.28	12,479.11
57	Soil & Water Conservation	867.39	845.32
58	3452 Tourism	252.04	233.20
59	2711 Flood control & Drainage	485.72	469.19
60	4711 Flood control Project	1,650.00	1,649.97
61	3475 Other General Economic (Metrology)	108.48	106.49
62	4552 NEC	40.46	40.62
63	4552 NLCPR	6,302.05	5,109.35
64	5th State Finance Commission (PRI)	10,725.00	18,685.05
65	5th State Finance commission (UD)	3,141.86	3,255.82
66	3604 Compensation & Assignment, Special Central Assistance	25,074.56	21,581.21
67	4210 Capital Outlay on Medical & Public Health	729.00	729.00
68	4406 Capital Outlay on Forestry & Wildlife	3,108.56	3,108.56
69	4702 SPA irrigation	0.00	167.99
70	250 crore Addl BTC package	47.74	356.87
71	500 Crore Additional BTC Package	0.00	37.76
72	50 Crore onetime Special Grant to road development	5,000.00	5,000.00
73	Balance amount of salary for entrusted department for the year 2014-15 refunded to the govt of Assam.	0.00	33,649.90
C	Total of Economic Sector	1,17,418.64	1,75,896.81
	Grand Total (A+B+C)	2,18,400.94	2,63,729.19

Source: Annual Accounts

Appendix-VI

(Reference: Paragraph 3.4.1)

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

(₹ in crore)

Sl. No.	Department	Total Expenditure during 2019-20	Expenditure as per Appropriation Accounts
1	2029 Land & Land Revenue	24.88	41.63
2	2039 State Excise	1.47	5.13
3	2059 Public Works	3.01	10.52
4	4059 Capital outlay on PW	5.90	5.80
5	2058 Printing and Stationery	3.61	4.29
6	2041 Taxes & vehicle (Transport)	0.39	2.45
7	2235 Social Welfare	7.90	9.57
8	2205, 105 Art and Culture (Public Library)	1.99	3.21
9	2205, 107 Art and Culture (Museum)	1.85	2.53
10	2205, 102 Art and Culture (Cultural affairs)	4.59	4.58
11	2205 Art and Culture (Lottery)	0.30	0.00
12	2205 Art and Culture (Cinema)	0.30	0.29
13	2220 Information and Public Relation	5.40	9.38
14	2210 Health and Family Welfare	67.77	165.13
15	2230 Labour and Employment	3.15	6.90
16	2215 Water Supply and Sanitation	19.29	59.90
17	2216 Housing	0.21	0.40
18	2204 Sports and Youth Welfare	7.47	14.00
19	2202 General Education	280.08	1,244.19
20	2217 Urban Development	11.62	13.01
21	2225 WPT and BC	406.79	908.49
22	3055 Road Transport	4.78	4.71
23	2401 Crop Husbandry	25.33	48.14
24	2403 Animal Husbandry	12.25	29.15
25	2404 Dairy Dev.	1.90	1.90
26	2425 Co - operation	8.84	13.61
27	3454 Census Survey and Statistics	1.72	3.72
28	2406 Forestry and Wildlife	32.75	80.86
29	2405 Fishery	7.17	10.16
30	2408 Food Storage & Ware housing	1.32	5.21
31	2851 Village & small Industries	55.56	82.83
32	2852 Industry	0.11	0.55
33	2701 Major and Medium Irrigation	8.16	44.74
34	4702 AIBP(SS)	22.10	0.00
35	4702 AIBP(CA)	388.90	0.00
36	2702 Minor Irrigation	4.66	28.90
37	4702 Minor Irrigation	13.75	650.34
38	2705 Command Area Development	0.15	0.86
39	3054 PWD (R & B)	5.46	36.56
40	5054 Capital Outlay on PWD (R & B)	46.02	165.85
41	5452 Capital Outlay on Tourism	3.04	0.00

Sl. No.	Department	Total Expenditure during 2019-20	Expenditure as per Appropriation Accounts
42	2501 P&RD Special Programme & Rural Dev.	1.92	11.54
43	2515 Other Rural Development Programme	124.79	72.79
44	2402 Soil & Water Conservation	8.45	15.86
45	3452 Tourism	2.33	5.55
46	2711 Flood control & Drainage	4.69	15.44
47	4711 Flood control Project	16.50	16.50
48	3475 Other General Economic (Metrology)	1.06	2.10
49	4210 Capital Outlay on Medical & Public Health	7.29	8.11
50	4406 Capital Outlay on Forestry & Wildlife	31.09	37.50
51	50 Crore onetime Special Grant to road development	50.00	0.00
52	Balance amount of salary for entrusted department for the year 2014-15 refunded to govt of Assam.	336.50	0.00
Total		2,086.56	3,904.87

Source: Annual Accounts and Appropriation Accounts

Appendix-VII
(Reference: Paragraph 4.2)
Statement showing short supply of tourism related materials during 2019-20

(in ₹)

Sl. No.	Item	Quantity as per Challan	Quantity as per Stock Book	Short supply	Rate	GST (@ 18% & 28%)	Total Col. (6) + (7)	Amount Col. (5) x (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Paraglider ENA	21	20	1	2,96,610.17	53,389.83	3,50,000	35,000
2.	Inflatable boat made of high density Polymide Fabric quoted with Neoprene and Hyplon rubber with 25 HP OBM & 10 pax capacity	14	07	7	9,21,875	2,58,125	11,80,000	82,60,000
3.	Inflatable boat made of high density Polymide Fabric quoted with Neoprene and Hyplon rubber with 25 HP OBM 8 & 10 pax capacity Hyplone rubber without OBM 8 & 10 pax capacity	14	07	7	8,32,031.25	2,32,968.75	10,65,000	74,55,000
4.	Life Jacket	100	50	50	3,389.83	610.17	4,000	2,00,000
5.	Helmet	94	50	44	1,525.42	274.58	1,800	79,200
6.	Paddles	100	14	86	4,915.25	884.75	5,800	4,98,800
7.	Pumper	40	14	26	12,711.86	2,288.13	14,999.99	3,90,000
8.	Paraglider ENC	20	10	10	4,23,728.81	76,271.19	500000	50,00,000
9.	Mountain + All terrain bike (Fire Fox)	50	20	30	47,457.63	8,542.37	56,000	16,80,000
10.	Pyramid Luxury Tents (Canvas)	30	15	15	3,43,220.34	61,779.66	4,05,000	60,75,000
11.	Field party tent air (white water proof 4 pax tent_	40	15	25	1,55,211.86	27,938.14	1,83,150	45,78,750
12.	Swiss cottage tents 4Mx4M Peg & Pole 8 pax tent	40	15	25	67,796.61	12,203.39	80,000	20,00,000
13.	Nature Trek Binoculars	35	10	25	67,796.61	12,203.39	80,000	20,00,000
14.	Night vision Binoculars	35	10	25	56,779.66	10,220.34	67,000	16,75,000
							Total:	3,99,26,750