

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR:: GUWAHATI**

No. BB.207/2012/235

Dated Dispur, the 10th April, 2020

From : Samir K. Sinha, IAS
Principal Secretary to the Government of Assam
Finance Department

To : 1. All Additional Chief Secretaries / Principal Secretaries/ Commissioner &
Secretaries/ Secretaries to the Government of Assam.

2. All Heads of Departments.

Sub : Communication of Budget Grants for the financial year 2020-2021.

Sir,

In continuation with the earlier Budget communications No.BB.207/2012/214 dated: 04/04/2020, and as stated therein, a detailed budget communication, outlining some of the key initiative and reforms is attached herewith.

I would urge all the Senior Secretaries to kindly go through this communication in detail and also share this widely among their HoDs and DDOs.

It is requested to bring to our notice any challenge, issue faced in the rollout of some of these IT applications, reforms etc.

Yours faithfully



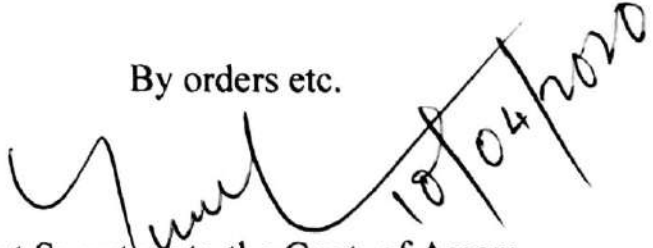
Principal Secretary to the Government of Assam
Finance Department



Copy to:

1. The Principal Secretary to Hon'ble Chief Minister, Assam for favour of kind appraisal of Hon'ble Chief Minister, Assam.
2. The Principal Secretary, Assam Legislative Assembly, for information and necessary action.
3. The Registrar, Gauhati High Court, Guwahati- 781001.
4. The Principal Accountant General (A & E), Assam, Maidamgaon, Beltola, Guwahati- 781029.
5. The Principal Accountant General (Audit), Assam, Maidamgaon, Beltola- 781029.
6. All Deputy Commissioners / Sub-Divisional Officers.
7. The Principal Secretary, Karbi Anglong Autonomous Council, Diphu / Dima Hasao Autonomous Council, Haflong / Bodoland Territorial Council, Kokrajhar.
8. SO to Chief Secretary, Assam for favour of kind appraisal of Chief Secretary, Assam.
9. PS to the Hon'ble Finance Minister, Assam for favour of kind appraisal of Hon'ble Finance Minister of Assam.
10. P.S. to Ministers / Ministers of State, Assam, Dispur.
11. PS to the Additional Chief Secretary, Finance Department for favour of kind appraisal of the Addl. Chief Secretary, Finance Department.
12. The Liaison Officer, Assam House, Kolkata/ Assam House, New Delhi/ Assam House, Mumbai.
13. All Senior Financial Adviser/ Financial Adviser of Administrative Departments.
14. All Sr. Finance & Accounts Officers/ Finance & Accounts Officers of All Heads of Departments.
15. All Treasury Officers.
16. The Caretaker, Assam House, Shillong.
17. All Administrative Departments for information and necessary action.
18. All Control Branches of Finance Department.

By orders etc.


Joint Secretary to the Govt. of Assam
Finance (Budget) Department

BUDGET COMMUNICATION 2020-21

**FINANCE DEPARTMENT
GOVERNMENT OF ASSAM**

General Instructions:

- i. The Heads of Departments will issue the Budget Allocation for each DDO, only through "*www.finassam.in*"
- ii. It is only after receipt of the budget allocation that the DDOs will be able to prepare bills on FinAssam and submit to the concerned treasury for payment.
- iii. Administrative Departments should target their annual expenditure in the following pattern for effective budget execution.

Q1	Q2	Q3	Q4
20%	30%	30%	20%
- iv. However, the Departments *can re-allocate resources* between DDOs based on field inputs on a real-time basis without seeking recourse to Finance Department.
- v. Copies to DDOs, Treasuries and Finance (Budget) Department will be delivered automatically in their respective logins in "*www.finassam.in*".
- vi. Treasury Officers are instructed not to insist on any hard copy with regard to budget allocation.
- vii. Controlling Officers having office(s) outside the state should also allocate the budget through the FinAssam portal only.
- viii. For first salary of the newly joined employees, the DDO shall submit the proposals for SIU approvals only on FinAssam and furnish all requisite documents therewith.
- ix. In case of transfer of an employee, the Controlling Officer will be responsible for updating the data on FinAssam, failing which it will be difficult for DDOs under which the employee joins, to prepare pay bills for such employees. For salaries of transferred employees, the budget allotment will be done by the DDO under which the employee joins without referring to any previous allotments made by the earlier DDO. Further, it is to be noted that system of generation of the Last Pay Certificate (LPC) of transferred employees will be rolled out soon on FinAssam (under the DDO under which he joins substantively after transfer).

Budget Allotment

Directions for Controlling Officers & DDOs: Salary & Wages

- i. DDO wise distribution of funds for drawing salaries and wages for the entire financial year under Establishment Expenditure is required to be issued by the Budget Controlling Officers i.e., Heads of Departments through the FinAssam portal of Finance Department.
- ii. It is proposed that the allocation to DDOs should be done preferably in a consolidated manner before the beginning of the Financial Year, or in a quarterly fashion over the FY.
- iii. For DDOs under Sixth Schedule Areas, the Principal Secretaries of Bodoland Territorial Council/ Karbi Anglong Autonomous Council/ North Cachar Hills Autonomous Council will be responsible for DDO-wise distribution of funds for drawing salary and wage.
- iv. Upon receipt of budget allocation, the DDO shall prepare online bills on FinAssam portal for drawing salary for regular/fixed pay employees and wage for wage earners/casual employees/muster Roll and submit such bills online to the respective treasuries along with a hard copy of the bill, as per requirement of A.G.
- v. The DDO may maintain registers which pertain to salary of employees (Bill Register, Transit Register, Budget Control Register) online on FinAssam portal and shall discontinue the manual registers.
- vi. As laid down in O.M No.FSI.71/2017/5 dated:05-12-2017, the DDOs shall continue to draw provisional salaries for first 3 months for the newly joined employees under the office only on FinAssam portal. Post the approval of the Finance Department, the salaries of such regular employees will be drawn through online salary bills module on FinAssam.
- vii. The sub-detailed head 01-05 (Payment of Leave Travel Concession) and 01-08 (Payment of Medical Reimbursement) has been centrally budgeted under Grant No.25 –Finance Department for smooth drawal and proper accounting under the following global heads :
 - a. 2075-00-800-2489-000-01-05 – Payment of Leave travel Concession
 - b. 2075-00-800-2489-000-01-08- Payment of Medical Reimbursement

These heads do not need any specific Budget distribution to the DDOs and the funds available can be drawn by all DDOs on a first cum first serve basis. Treasury Officers are not to insist on budget allocation for these heads. DDOs should ensure that the expenditure under these heads is made judiciously.

Directions for Controlling Officers & DDOs: Pension

- i. Budget Allotment for expenditure on pension and retirement benefits, literary, sports, artist and freedom fighter's pension are to be issued by the Pension and Public Grievances Department, Controlling Officers in the Heads of Departments of Social Welfare, Education, Sports & Youth Welfare, Cultural Affairs, Information & Public Relations and Home Department respectively through FinAssam portal based on expenditure incurred in previous year and expected number of new pensioners.
- ii. For drawing pensionary benefits (GPF, GIS, Leave Encashment etc.) and non-pensionary benefits such as MR, Travel Allowance, the sanctions must be concurred by Controlling Officers and authorization of A.G. (A & E), Assam where necessary and all related bills shall mandatorily be submitted by concerned DDO to treasuries only through FinAssam portal.
- iii. For sanction of final pension, the traditional process shall be followed by the concerned authority for issuance of PPO by Accountant General / Director, Pension, as the case may be.

Directions for Controlling Officers & DDOs: Non- Salary

- i. DDO wise distribution of funds for non-salary items for the entire financial year is required to be issued by the Budget Controlling Officers i.e., Heads of Departments through the FinAssam portal of Finance Department.
- ii. Upon receipt of budget allocation, the DDO shall prepare online bills on FinAssam portal for drawing fund related to non-salary expenditure and submit bills pertaining to these items online to the respective treasuries along with a hard copy of the bill, as per A.G.
- iii. DDOs under the Sixth Schedule Areas will continue to draw funds related to non-salary items in the process as followed earlier manually.
- iv. With regard to payment for the utility charges such as Electricity bills, Water Charges and Telephone Charges, Finance Department has exempted the related sub-detailed head (02, 03) under detailed head 04 from the purview of Ceiling (FOC). But it has been brought to the notice of the Finance Department regarding the accumulation of arrear of Electricity Charges consumed by various offices/ establishments under Government of Assam. In this regard, all the Budget Controlling Officer may distribute these heads at the earliest based on the trends of expenditure in the last financial year to all underlying DDOs. DDO may take initiatives to clear the electricity and other telephone bills at the earliest to avoid penalty being imposed due to accumulation of arrears. Treasuries are hereby asked to look into the matter and clear the utility related contingency bills on priority.

Directions for Controlling Officers

- i. All the Administrative Departments shall issue Administrative Approval /Financial Sanction, as the case may be as per delegation made in DFP Rules, 1999 (as amended).
- ii. **No liability is to be incurred without approval of competent authority. The Delegated Financial Powers under the Delegation of Financial Power Rules are to be exercised strictly with reference to and within the limits of budget provision/ allocation. Any deviation from this fundamental requirement will be deemed to be a case of gross financial irregularity and shall attract the provisions of the AFRBM Act 2005 (as amended).**
- iii. No sanction for payment of Grants-in-aid shall be accorded by any authority unless Utilization Certificates and audited statements against the grants sanctioned on any previous occasion has been received by the sanctioning authority from the grantee as required vide Appendix 16 of the Assam Financial Rules.
- iv. Before issuing sanction against the budget provision for central funds of a particular year, departments will download from Finance Department's website the credit confirmation that the concerned Ministry of Central Government has sanctioned and released the corresponding fund.
- v. **All Departments are to mandatorily issue their AA (for New & Ongoing schemes) & FS on FinAssam portal only, including moving to Finance Department for concurrence on FinAssam.** It is expected that this system will significantly curtail the time-taken in processing of these approvals/ sanctions and provide the State Government better control over the State Finances.

Administrative Approval/Financial Sanction

General Directions:

- i. Contingency fund is created to meet the unforeseen expenditure urgent in nature which cannot be deferred till additional fund is provided through S.D. But of late, it has been observed that Departments move for C.F advances even for matters which are not unforeseen (or) emergent. Such practices should be avoided and proposals for C.F advance should be submitted after proper scrutiny and after having been satisfied that there is no scope to meet the requirement by re-appropriation from existing grants.
- ii. All C.F Advance proposals should be initiated online by the Controlling Officers in FinAssam portal and forwarded to the Finance Department through the concerned Administrative Department in online mode only.
- iii. Advances sanctioned under Rule 6 of the Assam Contingency Fund Rules, 1950 shall not be drawn up in lump-sum, notwithstanding that the Finance Department may sanction as a lump-sum or the Accountant General may issue an authority for the sum so sanctioned, but shall be drawn only at the time and to the extent required for actual and immediate disbursement.
- iv. All bills and vouchers for the drawal of money from such advance shall contain the words "Contingency Fund" (Head of Account - 8000-00-201-0000-000-00-00-GA-V). This, however, does not dispense with the necessity of furnishing the usual classification of the expenditure in the bill or voucher.
- v. Similarly, demand for supplementary grant should be submitted only after the Senior-most Secretary is satisfied to the effect that the required amount cannot be accommodated through re-appropriation and the requirement is such that it cannot be deferred to the next financial year and the additional amount will be fully utilized within the current financial year.

Directions for Re-Appropriation:

- i. All re-appropriation proposals should be initiated online by the Controlling Officers in FinAssam portal and forwarded (except those where power to re-appropriate has been delegated to the Administrative Department) to the Finance Department through the concerned Administrative Department in online mode only.
- ii. The basic thumb rules of re-appropriation, as mentioned in the budget manual should be adhered to while submitting such proposals.
- iii. On approval by Finance Department, further allotments can be initiated by the Budget Controlling Officer on FinAssam portal.

Directions for Errata:

- i. The requests for issue of errata should also be forwarded to the Finance Department by the Budget Controlling Office through the concerned Administrative Department on FinAssam portal.

General Instructions:

- i. Proposals for issuing DDO-wise FOC are to be submitted to Administrative Department/ Finance (Budget/ EA) Department only through FinAssam portal.
- ii. The route of submission of proposal for issue of FOC is indicated at Annexure-A.
- iii. In case of queries raised by Administrative Department/Finance (Budget/EA) Department, the replies are to be furnished by Administrative Department /Controlling Officer or concerned DDO only on online mode.
- iv. The detailed list of all ceiling exempted heads is placed at Annexure-B.
- v. The DDO with cheque drawing authority will draw funds by submitting bills as instructed vide No.BB.9/2007/3 dated: 16-08.2007.
- vi. Under no circumstance/s, the Department shall exceed the budget provision, violating which will be considered as gross financial irregularity.
- vii. All other items of expenditure not mentioned at Annexure-B will continue to be under the purview of FOC.
- viii. The validity of an issued FOC shall normally be for **30 days**, the extension of which under any circumstance, is not permissible.
- ix. If for reason/s worth justifiable by DDO, it is failed to draw fund against any particular FOC, then the bill can be re-drawn after issuance of a non-drawal certificate by the DDO, duly countersigned by the Treasury Officer.

Directions for Controlling Officers:

- i. DDO wise proposals for issuing of Ceiling should be forwarded to the Administrative Department on FinAssam portal.
- ii. In case of queries raised by Administrative Department, the replies in form of explanation or supporting document/s should be furnished only through FinAssam portal. Wherever required, such queries can be forwarded online to the DDO for furnishing the reply.

Directions for Administrative Department:

- i. After proper examination, the proposals received should be forwarded, to the Finance (Budget)/Finance (Economic Affairs) Department, as the case may be, on FinAssam portal.
- ii. The queries raised by Finance Department should be responded to in a similar manner as mentioned above, through FinAssam portal.

Directions for Drawing and Disbursing Officers:

- i. Any query raised at higher level should be reverted to by a DDO on FinAssam.
- ii. On the approval of the FOC by the Finance Department, the Ceiling will get issued directly to the concerned DDO as well as to the Treasury Officer.
- iii. Upon receipt of the FOC, the DDO shall prepare online bills on FinAssam portal for drawing funds.

Directions for Treasury Officers:

- i. The FOC issued will be available on FinAssam portal. The corresponding bill/s submitted by the DDO should be honoured after duly cross-checking with the copy of the issued FOC. No hard copy with regard to issued FOC must be insisted upon by the Treasury Officers.

Fixation of Ceiling

General Directions:

- i. National Bank for Agriculture and Rural Development (NABARD) has been offering the facility of availing loan in tranches under its Rural Infrastructure Development Fund (RIDF) from 1996-97. During 1996-97, the Government of Assam with the approval of the Cabinet in its meeting held on 02/07/1997 decided to avail loan facility offered by NABARD under RIDF for projects in the rural infrastructure of the State. Again, in 2014-15 NABARD introduced a separate fund called "Warehouse Infrastructure Fund" (WIF) to provide assistance to the State Government, State owned Corporations, Private Companies, Individuals Entrepreneurs, etc. for construction of warehouses, Silos, Agri-logistic parks, storage infrastructure in market yards and food parks etc.
- ii. Accordingly, the State Government has been availing loan from NABARD to implement projects in various sectors for up-gradation of the rural infrastructure of the State under RIDF and WIF as per usual procedures.
- iii. In order to streamline the process of availing loan facilities for the above mentioned purposes Finance Department has developed an online module under the portal FinAssam.in and the system automates the end-to-end lifecycle of the NABARD loans right from DPR submission to Claims processing.
- iv. In view of above, it has been decided that the concerned Administrative Department will submit online Detailed Project Reports (DPRs) on FinAssam alongwith a priority list for onward submission to NABARD. The shelf of projects received from the Administrative Departments will be with Finance (Economic Affairs) Department and Finance (Economic Affairs) Department will forward the DPRs to NABARD as per priority list of the concerned line departments.
- v. Requisite training of the DDOs and the Departments on this module is being provided by the Finance Department.

NABARD LOANS

REGISTRATION UNDER PFMS PORTAL:

- i. Public Financial Management System (PFMS) is a web-based online transaction system implemented by Controller General of Accounts, Ministry of Finance. The primary objective of PFMS is to implement an efficient fund flow system and expenditure network. PFMS also provides various stakeholders with a reliable and meaningful management information system & an efficient decision support system.
- ii. All departments receiving Central Funds should compulsorily get themselves registered under PFMS portal of GoI against each programme (pfms.nic.in). In addition, all State Level Missions / Societies / Authorities / Agencies / Bodies implementing the Schemes with the funds received from the Central Government either directly or indirectly shall also register themselves under this portal.
- iii. Controller General of Accounts, Government of India has deputed a team of personnel headquartered in SPMU of PFMS in Finance Department, Government of Assam. Assistance of these personnel may be sought for any support in this regard. Training & Awareness Programs with regard to PFMS is being authorized by the Finance Department on a regular basis.

PERMISSION FOR A. C. DRAWAL:

- (i) Permission for AC drawals will not be entertained normally. Only under exceptional circumstance, the proposals for AC drawals will be entertained subject to adherence to provisions laid down in Rule 21 of the Contingency Manual.
- (ii) Before submitting proposal, the Senior-most-Secretary of the Administrative Department shall personally satisfy himself about the non-pendency of the DCC Bills of earlier drawals in A.C. Bills as well as DDO's capability to submit the DCC bills against the AC drawals by 10th of succeeding month.
- (iii) The Administrative Department shall move proposals for AC drawals to Finance (Audit & Fund) Department with following information and documents:
 - Copy of relevant sanction order.
 - Detail justification necessitating drawal of fund in AC Bill.

SUBMISSION OF MONTHLY ACCOUNTS TO A. G.

The Administrative Departments shall ensure that all the **Accounts Rendering Units (ARU) have submitted their monthly accounts to A. G. by 10th of the following month.** Senior most Secretaries of the Works and Forests Departments are requested to closely monitor the submission of the monthly accounts to A.G., as this delay (accounts submission matter) concerns are often raised by A.G.

NON-UTILIZATION/ UNDER UTILIZATION OF THE BUDGET GRANT

Actual expenditure against some of the grants during the preceding years reveals that the grants provided in the Budget has not been utilized fully by the Departments. Hence it is impressed upon all the Departments to **ensure that budgeted grants under SOPD / CSS /State Share / RIDF / EAP etc. do not get lapsed at the end of the financial year** to ensure maximum benefit to the people in the State.

RECONCILIATION OF EXPENDITURE

The Budget Controlling officers are advised to arrange reconciliation of expenditure with the expenditure booked by A.G. strictly as per calendar fixed by the office of the A.G., Assam. A.G. is reporting time and again the non-reconciliation by some of the Departments. Hence, it is impressed upon all Senior-most-Secretary of the Departments to ensure reconciliation of Departmental figures with those booked in A.G.'s Office in a regular and routine manner to avoid future complicacies in accountancy and book-keeping.

Other Activities

ANNEXURE-A

ROUTE OF SUBMISSION OF PROPOSAL FOR FOC

Sl. No.	Nature of Scheme	Route of Submission of Proposal	To which Branch of Finance
1	Establishment Expenditure, SOPD & CSS	Direct	Finance (Budget) Department
2	Establishment Expenditure & CSS (KAAC & DHAC)	Through Hill Areas Department	Finance (Budget) Department
3	Establishment Expenditure & CSS (BTC)	Through WPT & BC Department	Finance (Budget) Department
4	CFC/SFC Award, North Eastern Council, RIDF, Externally Aided Project and all Loans	Direct	Finance (Economic Affairs) Department
5	Non-Lapsable Central Pool of Resources (NLCPR), Tied ACA/SPA	Through Transformation & Development Department	Finance (Budget) Department
6	Tribal Sub Plan & Scheduled Caste Sub Plan	Through WPT & BC Department	Finance (Budget) Department

M. M. J.
10/4/2020

ANNEXURE- B
Items exempted from purview of FOC

Sl. No.	Grant No.	Title of Demand of Grant	Major Head	Sub-Major Head	Minor Head	Sub-Head	Sub-Sub-Head	Detail Head	Sub-Detail Head
1	Nil	Governor	2012	All	All	All	All	All	All
2	Nil	Interest Payment	2049	All	All	All	All	All	All
3	Nil	APSC	2051	All	All	All	All	All	All
4	1	State Legislature	2011	All	All	All	All	All	All
5	1	State Legislature	2058	All	All	All	All	All	All
6	1	State Legislature	2059	All	All	All	All	All	All
7	2	Council of Ministers	2013	All	All	All	All	All	All
8	3	Administration of Justice	2014	00	105	All	All	All	All
9	3	Administration of Justice	2014	00	108	All	All	All	All
10	3	Administration of Justice	2014	00	114	0287	All	All	All
11	3	Administration of Justice	2014	00	114	0306	000	04	All
12	3	Administration of Justice	2014	00	114	0306	000	05	All
13	3	Administration of Justice	2014	00	800	4709	000	All	All
14	3	Administration of Justice	2230	01	101	All	All	All	All
15	3	Administration of Justice	2041	00	800	3880	All	All	All
16	5	Sales Tax	2040	00	001	0000	000	05	01
17	5	Sales Tax	2040	00	101	0345	000	05	10- Advance Payment to Advocate for filing of SLP in the Hon'ble Supreme Court of India on behalf of Taxation Department
18	6	Land Revenue	2029	00	001	0143	000	05	04
19	6	Land Revenue	2029	00	101	0000	000	05	08
20	6	Land Revenue	3475	00	201	1470	000	26	99
21	11	Secretariat General Services	2052	00	091	0414	All	All	All
22	11	Secretariat General Services	2052	00	099	0000	000	All	All
23	15	Jails (General Areas)	2056	00	101	0486	000	19	02
24	15	Jails (General Areas)	2056	00	101	0486	000	19	03
25	15	Jails (General Areas)	2056	00	800	0489	000	19	02
26	15	Jails (General Areas)	2056	00	800	0489	000	19	03
27	15	Jails	2056	00	102	0000	000	19	99
28	15	Jails (KAAC)	2056	00	101	0486	000	19	02
29	15	Jails (KAAC)	2056	00	101	0486	000	19	03
30	15	Jails (NCHAC)	2056	00	101	0486	600	19	02
31	15	Jails (NCHAC)	2056	00	101	0486	600	19	03
32	19	Other Administrative Services (I) Vigilance Commission & Others	2070	00	105	0491	000	All	All
33	19	Other Administrative Services (I) Vigilance Commission & Others (General Area)	2070	00	105	0511	518	All	All
34	19	Other Administrative Services (I) Vigilance Commission & Others (Sixth Schedule Areas)	2070	00	105	0511	036	All	All
35	19	Other Administrative Services (I) Vigilance Commission & Others	2070	00	105	0518	All	All	All
36	19	Other Administrative Services (I) Vigilance Commission & Others	2070	00	105	0519	All	All	All
38	21	Other Administrative Services (VI) Guest House	2070	00	115	0042	000	04	All

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39	21	Other Administrative Services (VI) Guest House	2070	00	115	0043	000	04	All
40	21	Other Administrative Services (VI) Guest House	2070	00	115	0538	000	04	All
41	21	Other Administrative Services (VI) Guest House	2070	00	115	3069	000	04	All
42	21	Other Administrative Services (VI) Guest House	2070	00	115	0538	000	11	All
43	21	Other Administrative Services (VI) Guest House	2070	00	115	0538	000	19	All
44	22	Other Administrative Services (VII) Training	2070	00	003	All	All	All	All
45	22	Other Administrative Services (VII) Training	2070	00	800	3388	000	All	All
46	23	Pension & Other Retirement Benefits	2071	All	All	All	All	All	All
47	25	Other Administrative Services	2070	00	090	0406	022	05	11
48	39	Social Security & Welfare (Social Welfare)	2235	02	101	0205	280	32	99
49	39	Social Security & Welfare (Social Welfare)	2235	02	101	0938	000	All	All
50	39	Social Security & Welfare (Social Welfare)	2235	02	101	0939	000	All	All
51	39	Social Security & Welfare (Social Welfare)	2235	02	101	0940	000	All	All
52	39	Social Security & Welfare (Social Welfare)	2235	02	101	0941	000	All	All
53	39	Social Security & Welfare (Social Welfare)	2235	02	101	2205	000	32	99
54	39	Social Security & Welfare (Social Welfare)	2235	02	102	0944	000	All (Except GIA)	All
55	39	Social Security & Welfare (Social Welfare)	2235	02	102	0945	000	All (Except GIA)	All
56	39	Social Security & Welfare (Social Welfare)	2235	02	102	0947	000	All (Except GIA)	All
57	39	Social Security & Welfare (Social Welfare)	2235	02	103	0953	000	All (Except GIA)	All
58	39	Social Security & Welfare (Social Welfare)	2235	02	103	0954	000	All (Except GIA)	All
59	39	Social Security & Welfare (Social Welfare)	2235	02	103	0955	000	All (Except GIA)	All
60	39	Social Security & Welfare (Social Welfare)	2235	02	103	0957	000	All	All
61	39	Social Security & Welfare (Social Welfare)	2235	02	104	0959	000	All (Except GIA)	All
62	39	Social Security & Welfare (Social Welfare)	2235	02	104	0961	000	All (Except GIA)	All
63	39	Social Security & Welfare (Social Welfare)	2235	02	104	0962	000	All (Except GIA)	All
64	39	Social Security & Welfare (Social Welfare)	2235	02	106	0964	000	All (Except GIA)	All

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10/11/2020

65	39	Social Security & Welfare (Social Welfare)	2235	02	106	0965	000	All (Except GIA)	All
66	39	Social Security & Welfare (Social Welfare)	2235	02	789	0957	000	All	All
67	39	Social Security & Welfare (Social Welfare)	2235	02	796	0843	000	All	All
68	41	Natural Calamities	2245	02	101	4703	000	32	99 GR (Flood)
69	41	Natural Calamities	2245	02	101	4704	000	32	99 GR (Cyclone)
70	41	Natural Calamities	2245	80	800	0821	000	32	99 (Ex- Gratia)
71	47	Other General Economic Services (Trade Adviser)	3475	00	800	1475	000	All	All
72	55	Forestry & Wildlife	2406	01	101	1236	000	19	99**
73	55	Forestry & Wildlife	2406	02	111	1277	000	19	99
74	65	Tourism	3452	80	104	1442	000	All	All
75	65	Tourism	3452	80	104	1443	000	All	All
76	65	Tourism	3452	80	104	1444	000	All	All
77	66	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	3604	All	All	All	All	All	All
78	68	Loans and Advances	7610	All	All	All	All	All	All
79	72	Social Security & Welfare (Rehabilitation)	2235	01	202	0933	000	32	All (Ex-gratia)
80	72	Social Security & Welfare (Rehabilitation)	2235	01	800	1936	000	32	01
81	76	Karbi Anglong Autonomous Council	All (SOPD-G)	All	All	All	All	All	All
82	77	Dima Hasao Autonomous Council	All (SOPD-G)	All	All	All	All	All	All
83	78	Bodoland Territorial Council	All (SOPD-G)	All	All	All	All	All	All
84	All	All	All	All	All	All	All	01	All
85	All	All	All	All	All	All	All	02	All
86	All	All	All	All	All	All	All	03	All
87	All	All	All	All	All	All	All	04	01
88	All	All	All	All	All	All	All	04	02
89	All	All	All	All	All	All	All	04	03
90	All	All	All	All	All	All	All	06	All
91	All	All	All	All	All	All	All	10	All
92	All	All	Charged Expenditure under All Major Heads	All	All	All	All	All	All

** The exemption is subject to conditions laid down in this Department's endorsement dated 12/08/2016 to Environment & Forest Department.

Handwritten signature and date: 10/12/2020