

## Key to the Budget Documents, 2009-2010

### BUDGET STATEMENT

Under article 202 of the Constitution, a statement of estimated receipts and expenditure of the Government has to be laid before the Legislature of the State in respect of every financial year which runs from 1st April to 31st March. This statement titled 'Annual Financial Statement' is the main document. The Annual Financial Statement shows the receipts and payments of Government under the three parts in which Government accounts are kept: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

2. All revenues received by Government, loans raised by it, and also receipts from recoveries of loans granted by it form the *Consolidated Fund*. All expenditure of Government is incurred from the Consolidated Fund and no amount can be withdrawn from the Fund without authorisation from the Legislature.

3. Occasions may arise when Government may have to meet urgent unforeseen expenditure pending authorisation from the Legislature. The Contingency Fund is an imprest placed at the disposal of the Governor to incur such expenditure. The approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained and the amount spent from *Contingency Fund* is recouped to the Fund. The corpus of the Fund authorised by the Legislature, at present, is Rs. 20 crores.

4. Besides the normal receipts and expenditure of Government which relate to the Consolidated Fund, certain other transactions enter Government accounts, in respect of which Government acts more as a banker, for example, transactions relating to provident funds, deposits and advances, *etc.* The moneys thus received are kept in the *Public Account* and the connected disbursements are also made therefrom. Generally speaking, Public Account Funds do not belong to Government and have to be paid back some time or the other to the persons and authorities who deposited them. Legislative authorisation for payments from the Public Accounts is, therefore, not required. In a few cases, a part of the revenue of Government is set apart in separate funds for expenditure on specific objects like agricultural development, construction of roads and bridges, *etc.* These amounts are withdrawn from the Consolidated Fund with the approval of Legislature and kept in the Public Account for expenditure on the specific objects. The actual expenditure on the specific objects is, however, again submitted for vote of Legislature even though the moneys have already been earmarked by Legislature for transfer to the funds.

5. Under the Constitution, certain items of expenditure like emoluments of the Governor, salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly, salaries and allowances of the Judges of the High Court, interest on and repayment of loans raised by Government and payments made to satisfy decrees of Courts, *etc.*, are **charged** on the Consolidated Fund. The Budget Statement shows the expenditure **charged** on the Consolidated Fund separately.

6. Under the Constitution, Budget has to distinguish expenditure on revenue account from other expenditure. Government Budget, therefore, comprises (i) Revenue Budget and (ii) Capital Budget.

7. **Revenue Budget** consists of the revenue receipts of Government (tax revenues and other revenues) and the expenditure is met from these revenues. Tax revenues comprise proceeds of taxes and other duties levied by the State and the share of Central taxes and duties assigned to the State. Other receipts of Government mainly consist of interest receipts from Employees' State Insurance Scheme, forestry schemes, dairy development schemes, irrigation schemes and other receipts for services rendered by Government. Revenue expenditure is for the normal running of Government Departments and various services, interest charges on debts incurred by Government, *etc.* Broadly speaking, expenditure which does not result in creation of assets is treated as revenue expenditure. All grants given to autonomous bodies and other parties are also treated as revenue expenditure.

8. **Capital Budget** consists of capital receipts and payments. The main items of capital receipts are loans raised by Government from public which are called Market Loans, borrowings by Government from Reserve Bank and other financial institutions, loans received from Central Government and recoveries of loans granted by State Government to other parties. Capital payments consist of capital expenditure on acquisition of assets like land, buildings, machinery, equipment, as also investments in shares *etc.*, repayment of loans advanced by the Central Government to the State Government and also repayment to other bodies and loans and advances granted by State Government to Government Companies, Corporations and other parties. Capital Budget also incorporates transactions in the Contingency Fund and Public Account.

9. The document “**Budget at a Glance**” (Budget Publication No. 9) shows, in brief, the revenue receipts & disbursements and capital receipts & disbursements along with broad details of tax revenues, other revenues and revenue expenditure. This document also exhibits broad break-up of expenditure — Plan and Non-Plan and Sectoral allocation of Plan Outlays. It also gives sector-wise outlay of State Plan expenditure.

10. The publication “**Statement of Gross and Net Expenditure under Non-Plan and Plan**” (Budget Publication No. 8) shows the break-up of Budget Estimates into the constituent Sectoral Group heads as mentioned in the Foreword.

11. A detailed explanation of the estimates included in the Budget in respect of receipts under Consolidated Fund as well as Receipts and Disbursements under Contingency Fund and Public Account is given in the Explanatory Memorandum on the Budget of the State Government incorporated in the Detailed Demands for Grants wherever necessary. There is also a publication showing the guarantees given by the State Government, and outstanding as on 31st March, 2009.

### **Money Bills**

12. The proposals of Government for levy of new taxes, modification of the existing tax structure or continuance of the existing tax structure beyond the period approved by the Legislature are submitted to the Legislature through the Money Bills.

13. To facilitate understanding of the taxation proposals made in the Money Bill, the provisions of the Bill are explained in the Explanatory Note and in the Statement of Objects and Reasons accompanying the Bills.

### **Demands for Grants**

14. The estimates of expenditure from the Consolidated Fund included in the Budget Statement are required to be voted by the Legislative Assembly and submitted in the form of Demands for Grants in pursuance of article 203 of the Constitution. Where a Department is in charge of a number of distinct services, a separate Demand for each of the major services is presented. Each Demand normally includes the total provisions required for a service, that is, provisions on account of revenue expenditure, capital expenditure and also loans and advances relating to that service. Where the provision for a service is entirely for expenditure charged on the Consolidated Fund, for example, repayment of loans and advances from the Central Government, emoluments of Governor and expenditure relating to the Public Service Commission, *etc.*, a separate Appropriation as distinct from a demand is presented for that expenditure and it is not required to be voted by Legislature. Where,

however, expenditure on a service includes both “voted” and “charged” items of expenditure, the latter are also included in the Demand presented for that service but the “voted” and “charged” provisions are shown separately in that Demand. The total “voted” and “charged” provisions included in the various Demands and Appropriations are incorporated in the Annual Financial Statement.

15. Under the present accounting and budgetary procedures, certain classes of receipts, like payments made by one Department to another and receipts of capital projects or schemes are taken in reduction of the expenditure of the Receiving Department. The estimates of expenditure included in the Budget Statement are for the net expenditure as will be reflected in the accounts, that is, after taking into account the recoveries. The estimates of expenditure included in the Demands for Grants are, however, for the gross amounts.

16. The Demands for Grants are presented to the Legislative Assembly along with the Budget Statement. Each Demand gives the totals of “voted” and “charged” expenditure as also the “revenue” and “capital” expenditure including loans and advances included in the Demand separately and also the grand total of the amount of expenditure for which the Demand is presented. This is followed by the estimates of expenditure under different heads. The break-up of the expenditure on each programme/organisation between “Plan” and “Non-Plan” is also given. The aggregate amounts of recoveries taken in reduction of expenditure under “Plan”/“Non-Plan” are also shown.

17. Physical and financial aspects of major programmes pertaining to different Departments are indicated and discussed when the Demands for Grants concerning such Departments are moved.

### **Accounting Classification**

18. The estimates of receipts and disbursements in the Budget Statement and of expenditure in the Demands for Grants are shown according to the accounting classification prescribed under article 150 of the Constitution. This classification is intended to enable the State Legislature and the public to make a meaningful examination of the allocation of resources and the purposes of Government expenditure. The accounting classification has been revised from 1st April, 1987, to bring about correspondence with plan heads of development. A 17/19-digit code for the expenditure heads has been adopted in consultation with the Principal Accountant General to facilitate accounting and computerized treasury operations. A 14-digit code has been similarly adopted for transactions relating to receipts and disbursements in the Public Account Section of the State Budget. In addition, another 14-digit coding system has been incorporated for all receipt heads. The concept of receipt detailed head and detailed head for Public Account has been adopted in consultation with the Principal Accountant General.

19. Administrative Departments/Branches of big Department have been codified and a code name has been assigned. A code name has been indicated against each scheme (Non-Plan/Plan *etc.*) in third bracket for easy identification of the Administrative Department/Branch to which the scheme relates. For example, Animal Resources Development Department has been given code name AD. The list of codes has been shown in Appendix B.

20. In respect of earmarked schemes also, code numbers and abbreviations have been used. For example, Externally Aided Project has been assigned code as 01 and abbreviated name EAP. Those Plan schemes which are earmarked have been suffixed with the earmarked abbreviation to enable the Departments to identify these schemes. A list of these codes and abbreviations is provided in Appendix C.

**Resources Transferred to Local Bodies, viz., Municipalities,  
Zilla Parishads, Panchayat Samitis and Gram Panchayats**

21. The grants and loans disbursed by various Departments are provided for in the Demands of respective Departments.

**Annual Plan**

22. Plan expenditure forms a sizeable proportion of the expenditure of the State Government out of the Consolidated Fund of the State. The Demands for Grants of various Departments show the Plan and Non-Plan expenditure under each head separately and indicate the Budget provisions for the Plan programmes and schemes.

**Departmental Commercial Undertakings**

23. The book showing financial results of important schemes of Government involving transactions of a Commercial or semi-Commercial nature prepared on the basis of Actuals, Revised Estimates and Budget Estimates has been circulated separately.

**Public Sector Undertakings**

24. A part of the Government expenditure is incurred by the State Government through public sector undertakings. These undertakings are financed by Government either through investment in share capital or through loan. The share capital contribution and loans disbursed by various Departments are provided for in the Demands of respective Departments. The reports of the Comptroller and Auditor-General of India on the working of various public sector undertakings are also laid before the Legislature.

**Grants and Loans to Non-Government Bodies**

25. The grants-in-aid paid to non-Government schools, colleges, various charitable organisations and loans disbursed to private companies, *etc.*, are included in the Demand for Grants of the Department concerned.

**Appropriation Bills**

26. After the Demands for Grants are voted by the Legislative Assembly, Legislature's approval of the withdrawal from the Consolidated Fund of the amounts so voted and of the amount required to meet the expenditure charged on the Consolidated Fund is sought through the Appropriation Bill. Under article 204(3) of the Constitution, no amount can be withdrawn from the Consolidated Fund without the enactment of such a law by the Legislature.

27. To enable Government to carry on its normal activities from 1st April till the Appropriation Bill in respect of expenditure for the whole year is enacted, a Vote on Account is obtained from Legislature through an Appropriation (Vote on Account) Bill.

## APPENDIX - A

STATEMENT SHOWING BUDGET PUBLICATION-WISE DEMAND NUMBERS, HEADS OF ACCOUNT AND DEPARTMENT/BUDGET DETAILS

| Publication No. | Demand/Serial | Head of Account | Department/Budget Details   |
|-----------------|---------------|-----------------|---|
| 1               |               |                 | Annual Financial Statement of the Government of West Bengal   |
| 2               |               |                 | Vote on Account for Expenditure of the Government of West Bengal  |
| 3               |               |                 | Summary of Demands for Grants   |
| 4               |               |                 | Receipts under Consolidated Fund & Explanatory Memorandum thereon under Revenue Account   |
| 5               |               |                 | Receipts and Disbursements under Contingency Fund & Public Account and Explanatory Memorandum thereon                                   |
| 6               |               |                 | Statement showing the Guarantees given by the State Government and Financial trend of the State   |
| 7               |               |                 | Statement showing Financial Results of Important Schemes of Government involving transactions of a Commercial or Semi-Commercial Nature |
| 8               |               |                 | Statement of Gross and Net Expenditure under the Non-Plan and Plan  |
| 9               |               |                 | Budget at a Glance  |
| 10              |               |                 | Key to Budget Documents   |

**APPENDIX - A (contd.)**

STATEMENT SHOWING BUDGET PUBLICATION-WISE DEMAND NUMBERS, HEADS OF ACCOUNT AND DEPARTMENT/BUDGET DETAILS

| Publication No. | Demand/Serial | Head of Account   | Department/Budget Details                    |
|-----------------|---------------|---|--|
| 11              | 1             | 2011  | Legislative Assembly Secretariat             |
|                 | 2 (SL)        | 2012  | Governor's Secretariat                       |
|                 | 3             | 2013  | Council of Ministers                         |
|                 | 4             | 2401, 2408, 2435, 4401, 4435 & 6408   | Agricultural Marketing                       |
|                 | 5             | 2049, 2235, 2236, 2401, 2402, 2415, 2551, 2575, 3451, 4401, 4415 & 6004   | Agriculture                                  |
| 12              | 6             | 2049, 2401, 2403, 2404, 2415, 2515, 2551, 3451, 4401, 4403, 4404 & 6003   | Animal Resources Development                 |
|                 | 7             | 2049, 2225, 2251, 4225 & 6003   | Backward Classes Welfare                     |
|                 | 8             | 2049, 2216, 2250, 2401, 2404, 2425, 2515, 3451, 4216, 4250, 4425, 6003, 6004, 6250 & 6425                                     | Co-Operation                                 |
| 13              | 9             | 2049, 2058, 2551, 2852, 2853, 3451, 3475, 4059, 4407, 4551, 4857, 4860, 4885, 5054, 6003, 6407, 6551, 6857, 6860, 6885 & 7465 | Commerce & Industries                        |
|                 | 10            | 2052, 3456 & 3475   | Consumer Affairs                             |
|                 | 11            | 2049, 2401, 2551, 2851, 3451, 4851, 6003, 6004, 6851 & 6860   | Micro & Small Scale Enterprises and Textiles |
|                 | 12            | 2049, 2401, 2402, 2505, 2575, 3451, 3452, 3454, 4575 & 6004   | Development & Planning                       |

**APPENDIX - A (concl.)**

STATEMENT SHOWING BUDGET PUBLICATION-WISE DEMAND NUMBERS, HEADS OF ACCOUNT AND DEPARTMENT/BUDGET DETAILS

| Publication No. | Demand/Serial | Head of Account   | Department/Budget Details                     |
|-----------------|---------------|---|---|
| 14              | 13            | 2202, 2203, 2204, 2205, 2251, 3454, 4202 & 6202   | Higher Education                              |
|                 | 14            | 2202, 2205, 2235, 2251, 2515, 2551, 3454 & 4202   | Mass Education Extension and Library Services |
| 15              | 15            | 2202, 2204, 2251, 2551 & 4202   | School Education                              |
|                 | 51            | 2203, 2230, 2251, 4202 & 4250   | Technical Education & Training                |
|                 | 17            | 2039, 2052, 2059 & 4059   | Excise  |
|                 | 18            | 2014, 2020, 2029, 2030, 2035, 2040, 2045, 2047, 2048, 2049, 2051, 2052, 2054, 2058, 2059, 2070, 2071, 2075, 2235, 2250, 3475, 4059, 4216, 4885, 5465, 6003, 6004 & 7610 | Finance (FA, IF & FT)                         |
| 16              | 16            | 2215, 2251, 3425 & 3435   | Environment                                   |
|                 | 19            | 2049, 2052, 2059, 2070, 4059, 4070 & 6003   | Fire & Emergency Services                     |
| 17              | 20            | 2049, 2235, 2401, 2405, 2415, 2515, 2551, 3451, 4405, 6003 & 6405   | Fisheries                                     |
|                 | 21            | 2052, 2235, 2408, 3456 & 4408   | Food & Supplies                               |
|                 | 22            | 2049, 2401, 2551, 2852, 3451, 4401, 4860, 6003, 6401 & 6860   | Food Processing Industries & Horticulture     |
| 17              | 23            | 2049, 2401, 2402, 2406, 2415, 2551, 3451, 4401, 4406 & 6004   | Forests                                       |
|                 | 24            | 2210, 2211, 2236, 2250, 2251, 2515, 2551 & 4210   | Health & Family Welfare                       |

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STATEMENT SHOWING BUDGET PUBLICATION-WISE DEMAND NUMBERS, HEADS OF ACCOUNT AND DEPARTMENT/BUDGET DETAILS

| Publication No. | Demand/Serial | Head of Account   | Department/Budget Details                        |
|-----------------|---------------|---|--|
| 18              | 25            | 2049, 2052, 2059, 2205, 2210, 2216, 2235, 2250, 2551, 3054, 3451, 4055, 4059, 4070, 4202, 4210, 4216, 4220, 4250, 4408, 4425, 5054 & 6004 | Public Works ( PW & PR )                         |
| 19              | 26            | 2551 & 3451   | Hill Affairs                                     |
|                 | 27            | 2014, 2015, 2049, 2052, 2055, 2070, 2075, 2216, 2235, 2250, 2575, 3451, 3454, 4055, 4059, 4070, 4216, 4575 & 6004                         | Home ( CM, CE, CD, CR, DF, PT, HP, PL, PS & SL ) |
|                 | 28            | 2049, 2216, 2217, 2251, 2852, 4216, 6003 & 6004   | Housing  |
|                 | 29            | 2852, 3451, 4858, 4860, 4875, 4885, 6004, 6857, 6858 & 6860   | Industrial Reconstruction                        |
| 20              | 30            | 2059, 2205, 2220, 2250, 2251, 2551, 4202, 4220, 6220 & 6875   | Information & Cultural Affairs                   |
|                 | 31            | 2251, 4070, 4859 & 6859   | Information Technology                           |
|                 | 32            | 2049, 2250, 2551, 2700, 2701, 2711, 3451, 4700, 4701, 4711 & 6004   | Irrigation & Waterways                           |
|                 | 33            | 2052, 2056, 2058, 2059, 4059 & 4216   | Jails  |
| 21              | 34            | 2014, 2029, 2052, 2059, 2070, 2235, 3454, 4059 & 4216   | Judicial   |
|                 | 35            | 2014, 2210, 2230, 2235, 2251 & 4250   | Labour   |
|                 | 36            | 2029, 2049, 2052, 2053, 2059, 2070, 2216, 2250, 2401, 2506, 3604, 4059 & 5475   | Land & Land Reforms                              |
|                 | 37            | 2052  | Law  |
|                 | 38            | 2052, 2202, 2204, 2235, 2250, 2251, 2515, 4202, 4235 & 4250   | Minority Affairs and Madrasah Education          |
|                 | 39            | 2049, 2052, 2211, 2215, 2217, 3604, 4217, 6004 & 6217   | Municipal Affairs                                |



**APPENDIX - A (concl.)**

STATEMENT SHOWING BUDGET PUBLICATION-WISE DEMAND NUMBERS, HEADS OF ACCOUNT AND DEPARTMENT/BUDGET DETAILS

| Publication No. | Demand/Serial | Head of Account   | Department/Budget Details               |
|-----------------|---------------|---|---|
| 22              | 40            | 2049, 2217, 2235, 2501, 2505, 2515, 2575, 3451, 3604, 4515, 6003 & 6515   | Panchayats & Rural Development          |
|                 | 41            | 2052, 2059, 2070, 4059 & 4216   | Parliamentary Affairs                   |
|                 | 42            | 2049, 2052, 2070, 4059, 4216 & 6004   | Personnel & Administrative Refroms      |
|                 | 43            | 2045, 2049, 2071, 2575, 2801, 2810, 3451, 4801, 6003, 6004, 6801 & 6860   | Power & Non-Conventional Energy Sources |
|                 | 44            | 2852, 3451, 4857, 4858, 5075, 6857, 6858 & 6860   | Public Enterprises                      |
|                 | 45            | 2049, 2059, 2215, 2250, 2251, 2551, 4215, 6003 & 6004   | Public Health Engineering               |
|                 | 46            | 2235, 2251, 4235 & 6235   | Refugee Relief & Rehabilitation         |
|                 | 47            | 2049, 2059, 2235, 2245, 2250, 2251, 4059, 4235 & 6003   | Disaster Management                     |
|                 | 48            | 3425 & 3451   | Science & Technology                    |
|                 | 49            | 2059, 2204 & 2251   | Sports ( SP ) & Youth Services ( YS )   |
| 23              | 50            | 2575 & 4575   | Sunderban Affairs                       |
|                 | 52            | 2250, 2551, 3451, 3452 & 5452   | Tourism                                 |
|                 | 53            | 2041, 2049, 2070, 2235, 2250, 2251, 3051, 3053, 3055, 3056, 3075, 3451, 5053, 5055, 5056, 5075, 6004, 7055, 7056 & 7075 | Transport                               |

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| Publication No. | Demand/Serial                 | Head of Account   | Department/Budget Details                    |
|-----------------|-------------------------------|---|--|
| 24              | 54                            | 2059, 2215, 2216, 2217, 2551, 3451<br>3475, 3604, 4216, 4217, 6217,<br>& 6551 | Urban Development                            |
|                 | 55                            | 2401, 2408, 2415, 2551, 2702,<br>2705, 3451, 4702 & 4705                      | Water Resources Investigation & Development  |
|                 | 56                            | 2235, 2236, 2250, 2251 & 4235   | Women & Child Development and Social Welfare |
|                 | 57                            | 2052 & 3425   | Bio - Technology                             |
|                 | 58                            | 2052, 2575 & 4575   | Paschimanchal Unnayan Affairs                |
|                 | 59                            | 2052, 2204, 2435, 2515 & 4435   | Self Help Group & Self Employment            |
| 60              | 2052, 2070, 2235, 4070 & 4216 | Civil Defence   |  |

**APPENDIX - B**

**LIST OF DEPARTMENTS**

| DEMAND /<br>SERIAL NO | DESCRIPTION OF DEPARTMENT  | CODE  |
|-----------------------|--|---|
| 1                     | Legislative Assembly Secretariat   | L A   |
| 2 (SL)                | Governor's Secretariat   | G S   |
| 3                     | Council of Ministers   | C L   |
| 4                     | Agricultural Marketing   | A M   |
| 5                     | Agriculture  | A G   |
| 6                     | Animal Resources Development   | A D   |
| 7                     | Backward Classes Welfare   | S C   |
| 8                     | Cooperation  | C O   |
| 9                     | Commerce & Industries  | C I   |
| 10                    | Consumer Affairs   | C A   |
| 11                    | Micro & Small Scale Enterprises and Textiles   | C S   |
| 12                    | Development & Planning   | D P   |
| 13                    | Higher Education   | E H   |
| 14                    | Mass Education Extension and Library Services  | E M   |
| 15                    | School Education   | E S   |
| 16                    | Environment  | E N   |
| 17                    | Excise   | E X   |
| 18                    | Finance<br>a) Finance (Audit)<br>b) Finance (Institutional Finance)<br>c) Finance (Revenue)  | F A<br>I F<br>F T   |
| 19                    | Fire & Emergency Services  | F E   |
| 20                    | Fisheries  | F I   |
| 21                    | Food & Supplies  | F S   |
| 22                    | Food Processing Industries & Horticulture  | F P   |
| 23                    | Forests  | F R   |
| 24                    | Health & Family Welfare  | H F   |
| 25                    | Public Works<br>a) Public Works<br>b) Public Works (Roads)   | P W<br>P R  |
| 26                    | Hill Affairs   | H A   |
| 27                    | Home<br>a) Chief Minister's Secretariat<br>b) Home ( C & E)<br>c) Home ( Commonwealth Relations)<br>d) Home ( Defence)<br>e) Home ( Foreigners & NRI)<br>f) Home ( Police)<br>g) Home ( Political)<br>h) Home ( Press)<br>i) Home ( Special) | C M<br>C E<br>C R<br>D F<br>P T<br>H P<br>P L<br>P S<br>S L |
| 28                    | Housing  | H O   |

**APPENDIX - B (concl.d.)**

| <b>DEMAND/<br/>SERIAL NO</b> | <b>DESCRIPTION OF DEPARTMENT</b>                          | <b>CODE</b> |
|------------------------------|---|-------------|
| 29                           | Industrial Reconstruction                                 | I R         |
| 30                           | Information & Cultural Affairs                            | I C         |
| 31                           | Information Technology                                    | I T         |
| 32                           | Irrigation & Waterways                                    | I W         |
| 33                           | Jails   | J L         |
| 34                           | Judicial  | J D         |
| 35                           | Labour  | L B         |
| 36                           | Land & Land Reforms                                       | L R         |
| 37                           | Law   | L W         |
| 38                           | Minority Affairs and Madrasah Education                   | M D         |
| 39                           | Municipal Affairs   | M A         |
| 40                           | Panchayats & Rural Development                            | P N         |
| 41                           | Parliamentary Affairs                                     | P A         |
| 42                           | Personnel & Administrative Reforms                        | H R         |
| 43                           | Power and Non Conventional Energy Sources                 | P O         |
| 44                           | Public Enterprises  | P U         |
| 45                           | Public Health Engineering                                 | P H         |
| 46                           | Refugee Relief & Rehabilitation                           | R E         |
| 47                           | Disaster Management                                       | R L         |
| 48                           | Science and Technology                                    | S T         |
| 49                           | Sports & Youth Services<br>a) Sports<br>b) Youth Services | S P<br>Y S  |
| 50                           | Sunderban Affairs   | S A         |
| 51                           | Technical Education & Training                            | E T         |
| 52                           | Tourism   | T M         |
| 53                           | Transport   | T R         |
| 54                           | Urban Development   | U D         |
| 55                           | Water Resources Investigation & Development               | W I         |
| 56                           | Women & Child Development and Social Welfare              | S W         |
| 57                           | Bio-Technology  | B T         |
| 58                           | Paschimanchal Unnayan Affairs                             | P M         |
| 59                           | Self-Help Group & Self-Employment                         | S H         |
| 60                           | Civil Defence   | C V         |

## APPENDIX - C

### Standard Code For Category / Earmark / Sector / Plan Type / Heads of Development

#### I. CATEGORY

| SI. NO. | DESCRIPTION                   | CODE |
|---------|-------------------------------|------|
| I       | GENERAL SERVICES              | G    |
| II      | SOCIAL SERVICES               | S    |
| III     | ECONOMIC SERVICES             | E    |
| IV      | GRANTS-IN-AID & CONTRIBUTIONS | R    |
| V       | PUBLIC DEBT                   | P    |
| VI      | LOANS AND ADVANCES            | L    |

#### II. EARMARKED

| Sl.No. | Description                                       | Abbreviation | Code |
|--------|---|--------------|------|
| I      | EXTERNALLY AIDED PROJECTS                         | (EAP)        | 01   |
| II     | RURAL INFRASTRUCTURE DEVELOPMENT FUND             | (RIDF)       | 02   |
| III    | HOUSING AND URBAN DEVELOPMENT CORPORATION         | (HUDCO)      | 03   |
| IV     | BASIC MINIMUM SERVICES                            | (BMS)        | 04   |
| V      | NATIONAL SLUM DEVELOPMENT PROGRAMME               | (NSDP)       | 05   |
| VI     | GRANTS TO LOCAL BODIES                            | (GLB)        | 06   |
| VII    | ACCELERATED IRRIGATION BENEFIT PROGRAMME          | (AIBP)       | 07   |
| VIII   | BORDER AREA DEVELOPMENT PROGRAMME                 | (BADP)       | 08   |
| IX     | HILL AREA DEVELOPMENT PROGRAMME                   | (HADP)       | 09   |
| X      | TRIBAL SUB PLAN                                   | (TSP)        | 10   |
| XI     | PRIME MINISTER GRAMODAYA YOJANA                   | (PMGY)       | 14   |
| XII    | ROADS AND BRIDGES                                 | (RB)         | 15   |
| XIII   | NATIONAL CO-OPERATIVE DEVELOPMENT CORPORATION     | (NCDC)       | 16   |
| XIV    | GENERAL INSURANCE CORPORATION                     | (GIC)        | 17   |
| XV     | URBAN REFORMS INCENTIVE FUND                      | (URIF)       | 18   |
| XVI    | NATIONAL SOCIAL ASSISTANCE PROGRAMME              | (NSAP)       | 19   |
| XVII   | ACCELERATED POWER DEVELOPMENT & REFORMS PROGRAMME | (APDRP)      | 20   |
| XVIII  | ADDITIONAL CENTRAL ASSISTANCE                     | (ACA)        | 22   |
| XIX    | RASTRIYA SAM VIKAS YOJANA                         | (RSVY)       | 23   |
| XX     | NUTRITIONAL PROGRAMME FOR ADOLESCENT GIRLS        | (NPAG)       | 24   |
| XXI    | RURAL ELECTRIFICATION CORPORATION                 | (REC)        | 26   |
| XXII   | TWELFTH FINANCE COMMISSION                        | (12-FC)      | 27   |
| XXIII  | NATIONAL E-GOVERNANCE ACTION PLAN                 | (NEGAP)      | 29   |
| XXIV   | JN NATIONAL URBAN RENEWAL MISSION                 | (JNURM)      | 30   |
| XXV    | BIDHAYAK ELAKA UNNAYAN PRAKALPA                   | (BEUP)       | 31   |
| XXVI   | CENTRAL ROAD FUND                                 | (CRF)        | 32   |
| XXVII  | BACKWARD REGION GRANT FUND                        | (BRGF)       | 33   |
| XXVIII | RASTRIYA KRISHI VIKAS YOJANA                      | (RKVY)       | 34   |
| XXX    | ARTICLE 275 (I) UNDER THE CONSTITUTION            | (A275I)      | 35   |

**APPENDIX - C (concl.d.)**

**III. SECTORS**

| SL | DESCRIPTION  | CODE | CATEGORY    |
|----|--|------|-------------|
| 1  | AGRICULTURE AND ALLIED ACTIVITIES                                      | AA   | E, R, P & L |
| 2  | RURAL DEVELOPMENT  | RR   | E, R, P & L |
| 3  | SPECIAL AREA PROGRAMME   | SS   | E, R, P & L |
| 4  | IRRIGATION AND FLOOD CONTROL   | II   | E, R, P & L |
| 5  | ENERGY   | PP   | E, R, P & L |
| 6  | INDUSTRIES AND MINERALS  | MM   | E, R, P & L |
| 7  | TRANSPORT  | TT   | E, R, P & L |
| 8  | SCIENCE, TECHNOLOGY & ENVIRONMENT                                      | EE   | E, R, P & L |
| 9  | GENERAL ECONOMIC SERVICES  | GG   | E, R, P & L |
| 10 | EDUCATION, SPORTS, ART AND CULTURE                                     | CC   | S, R, P & L |
| 11 | HEALTH AND FAMILY WELFARE  | HH   | S, R, P & L |
| 12 | WATER SUPPLY, SANITATION, HOUSING & URBAN DEV.                         | WW   | S, R, P & L |
| 13 | INFORMATION AND PUBLICITY  | UU   | S, R, P & L |
| 14 | WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES & OTHER BACKWARD CLASSES | BB   | S, R, P & L |
| 15 | LABOUR AND LABOUR WELFARE  | LL   | S, R, P & L |
| 16 | SOCIAL WELFARE AND NUTRITION   | NN   | S, R, P & L |
| 17 | OTHER SOCIAL SERVICES  | OO   | S, R, P & L |
| 18 | GENERAL SERVICES   | XX   | G, R, P & L |

**IV. PLAN / NON-PLAN TYPE**

| SL. | DESCRIPTION                                  | CODE | TYPE* |
|-----|--|------|-------|
| 1   | CENTRAL SECTOR (COMMITTED)                   | CM   | N     |
| 2   | CENTRAL SECTOR (NEW SCHEMES)                 | CN   | P     |
| 3   | CENTRAL SECTOR (NEW SCHEMES-COMMITTED)       | CO   | N     |
| 4   | CENTRALLY SPONSORED (COMMITTED)              | CC   | N     |
| 5   | CENTRALLY SPONSORED ( NEW SCHEMES)           | CS   | P     |
| 6   | CENTRALLY SPONSORED ( NEW SCHEMES-COMMITTED) | CT   | N     |
| 7   | NON-PLAN (DEVELOPMENTAL)                     | ND   | N     |
| 8   | NON-PLAN                                     | NP   | N     |
| 9   | STATE PLAN (NINTH PLAN - COMMITTED)          | SN   | N     |
| 10  | STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)   | SP   | P     |
| 11  | STATE PLAN (SUPPLEMENT PLAN)                 | SS   | P     |
| 12  | STATE PLAN (TENTH PLAN COMMITTED)            | ST   | N     |

\* P-PLAN    N-NON-PLAN

**APPENDIX - C** (concl.)

**V. Heads of Development**

| SL. NO. | DESCRIPTION                              | CODE | SECTOR CODE |
|---------|--|------|-------------|
| 1.      | Crop Husbandry                           | 1    | AA          |
| 2.      | Soil and Water Conservation              | 2    | AA          |
| 3.      | Animal Husbandry                         | 3    | AA          |
| 4.      | Dairy Development                        | 4    | AA          |
| 5.      | Fisheries                                | 5    | AA          |
| 6.      | Forestry and Wild Life                   | 6    | AA          |
| 7.      | Plantations                              | 7    | AA          |
| 8.      | Food, Storage and Warehousing            | 8    | AA          |
| 9.      | Agricultural Research and Education      | 9    | AA          |
| 10.     | Agricultural Financial Institution       | 10   | AA          |
| 11.     | Co-operation                             | 11   | AA          |
| 12.     | Other Agricultural Programmes            | 12   | AA          |
| 13.     | Special Programmes for Rural Development | 13   | RR          |
| 14.     | Rural Wage Employment                    | 14   | RR          |
| 15.     | Land Reforms                             | 15   | RR          |
| 16.     | Other Rural Development Programmes       | 16   | RR          |
| 17.     | Hill Areas                               | 17   | SS          |
| 18.     | Other Backward Areas                     | 18   | SS          |
| 19.     | Comprehensive Area Development           | 19   | SS          |
| 20.     | Border Area Development Programme (BADP) | 20   | SS          |
| 21.     | Major and Medium Irrigation              | 21   | II          |
| 22.     | Minor Irrigation                         | 22   | II          |
| 23.     | Command Area Development                 | 23   | II          |
| 24.     | Flood Control                            | 24   | II          |
| 25.     | Power                                    | 25   | PP          |
| 26.     | Non-Conventional Sources of Energy       | 26   | PP          |
| 27.     | Village and Small Scale Industries       | 27   | MM          |
| 28.     | Industries                               | 28   | MM          |
| 29.     | Mining                                   | 29   | MM          |
| 30.     | Ports, Lighthouse and Shipping           | 30   | TT          |
| 31.     | Civil Aviation                           | 31   | TT          |
| 32.     | Roads and Bridges                        | 32   | TT          |
| 33.     | Road Transport                           | 33   | TT          |
| 34.     | Inland Water Transport                   | 34   | TT          |
| 35.     | Other Transport Services                 | 35   | TT          |

**APPENDIX-C (concl.)**

| SL. NO. | DESCRIPTION   | CODE | SECTOR | CODE |
|---------|---|------|--------|------|
| 36.     | Scientific Research(Including Science & Technology)             | 36   | EE     |      |
| 37.     | Ecology and Environment   | 37   | EE     |      |
| 38.     | Secretariat Economic Services                                   | 38   | GG     |      |
| 39.     | Tourism   | 39   | GG     |      |
| 40.     | Survey and Statistics   | 40   | GG     |      |
| 41.     | Civil Supplies  | 41   | GG     |      |
| 42.     | Other General Economic Services—Weights and Measures            | 42   | GG     |      |
| 43.     | District Planning   | 43   | GG     |      |
| 44.     | General Education   | 44   | CC     |      |
| 45.     | Technical Education   | 45   | CC     |      |
| 46.     | Sports and Youth Welfare  | 46   | CC     |      |
| 47.     | Art and Culture   | 47   | CC     |      |
| 48.     | Medical (Excluding ESI)   | 48   | HH     |      |
| 49.     | Public Health   | 49   | HH     |      |
| 50.     | Family Welfare  | 50   | HH     |      |
| 51.     | Water Supply and Sanitation                                     | 51   | VV     |      |
| 52.     | Housing (Excluding Police Housing)                              | 52   | VV     |      |
| 53.     | Police Housing  | 53   | VV     |      |
| 54.     | Urban Development (Excluding State Capital Projects)            | 54   | VV     |      |
| 55.     | State Capital Projects (KMDA) Schemes                           | 55   | VV     |      |
| 56.     | Information and Publicity                                       | 56   | UU     |      |
| 57.     | Welfare of Scheduled Castes, Tribes & Other<br>Backward Classes | 57   | BB     |      |
| 58.     | Labour and Labour Welfare                                       | 58   | LL     |      |
| 59.     | Special Employment Scheme (State Programme)                     | 59   | LL     |      |
| 60.     | Social Security and Welfare                                     | 60   | NN     |      |
| 61.     | Nutrition   | 61   | NN     |      |
| 62.     | Social Security and Welfare                                     | 62   | OO     |      |
| 63.     | Other Social Services   | 63   | OO     |      |
| 64.     | Grants towards Marketing Facilities/Marketing                   | 64   | OO     |      |
| 65.     | Jails   | 65   | XX     |      |
| 66.     | Stationery and Printing   | 66   | XX     |      |
| 67.     | Public Works  | 67   | XX     |      |
| 68.     | Other Administrative Services                                   | 68   | XX     |      |
| 69.     | Medical   | 69   | HH     |      |
| 70.     | Other (Other Social Services)                                   | 98   | OO     |      |
| 71.     | Others (General Economic Services)                              | 99   | GG     |      |



## APPENDIX - D

### Standard Detailed Code For Expenditure / Receipt / Public Account

#### I. Standard Detailed Code of Expenditure

| SI. NO. | DESCRIPTION OF DETAILED HEAD                   | CODE |
|---------|--|------|
| 1       | Salaries                                       | 01   |
| 2       | Wages  | 02   |
| 3       | Pension / Gratuities                           | 04   |
| 4       | Rewards  | 05   |
| 5       | Medical Reimbursements                         | 07   |
| 6       | Travel Expenses                                | 11   |
| 7       | Medical Reimbursements under WBHS, 2008        | 12   |
| 8       | Office Expenses                                | 13   |
| 9       | Rent, Rates and Taxes                          | 14   |
| 10      | Royalties                                      | 15   |
| 11      | Publications                                   | 16   |
| 12      | Maintenance                                    | 19   |
| 13      | Hospitality / Entertainment Expenses           | 20   |
| 14      | Materials and Supplies / Stores and Equipments | 21   |
| 15      | Arms and Ammunition                            | 22   |
| 16      | P.O.L. ( Police, Ambulance etc.)               | 24   |
| 17      | Clothing and Tentage (Police Uniform)          | 25   |
| 18      | Advertisement and Publicity Expenses           | 26   |
| 19      | Minor Works / Maintenance                      | 27   |
| 20      | Payment of Professional and Special Services   | 28   |
| 21      | Grants-in-Aid                                  | 31   |
| 22      | Contributions                                  | 32   |
| 23      | Subsidies                                      | 33   |
| 24      | Scholarships and Stipends                      | 34   |
| 25      | Secret Service Expenditure                     | 41   |
| 26      | Suspense                                       | 43   |
| 27      | Interest / Dividend                            | 45   |
| 28      | Other Charges                                  | 50   |
| 29      | Motor Vehicles                                 | 51   |

**APPENDIX-D** (concl.)

| SI. NO. | DESCRIPTION OF DETAILED HEAD               | CODE |
|---------|--|------|
| 30      | Machinery and Equipment / Tools and Plants | 52   |
| 31      | Major Works / Land and Buildings           | 53   |
| 32      | Investments                                | 54   |
| 33      | Loans and Advances                         | 55   |
| 34      | Repayment of Loans                         | 56   |
| 35      | Other Capital Expenditure                  | 60   |
| 36      | Depreciation                               | 61   |
| 37      | Reserves                                   | 62   |
| 38      | Inter-Account Transfer                     | 63   |
| 39      | Write Off / Losses                         | 64   |
| 40      | Cash Settlement Suspense Account           | 65   |
| 41      | P. W. Advance                              | 66   |
| 42      | Deduct Recoveries                          | 70   |
| 43      | Purchase                                   | 75   |
| 44      | Workshop Suspense                          | 76   |
| 45      | Computerization                            | 77   |
| 46      | Cost of Ration                             | 81   |
| 47      | Share of Taxes / Duties                    | 82   |
| 48      | Lump Provision                             | 83   |
| 49      | Margin Money                               | 84   |
| 50      | Dietary Charges                            | 85   |
| 51      | Hospital and Sanitary Charges              | 86   |
| 52      | Regeneration                               | 87   |
| 53      | Escort Charges                             | 88   |
| 54      | Stock                                      | 89   |
| 55      | Miscellaneous Works                        | 90   |
| 56      | Renewals and Replacements                  | 91   |
| 57      | Fuel and Fruit Plantations                 | 97   |
| 58      | Training                                   | 98   |
| 59      | Employees Provident Fund                   | 99   |

**APPENDIX-D (concl.)****II. Standard Sub-Detailed Code of Expenditure**

| SI. NO. | DETAILED HEAD                                  | DESCRIPTION OF SUB-DETAILED HEAD                   | CODE |
|---------|--|--|------|
| 1       | 01-Salaries                                    | a) Pay   | 01   |
|         |  | b) Dearness Allowance                              | 02   |
|         |  | c) House Rent Allowance                            | 03   |
|         |  | d) Ad-hoc Bonus                                    | 04   |
|         |  | e) Interim Relief                                  | 05   |
|         |  | f) Constituency Allowance                          | 06   |
|         |  | g) Other Allowances                                | 07   |
|         |  | h) Ex-gratia Grants                                | 08   |
|         |  | i) Ration Allowance                                | 09   |
|         |  | j) Overtime Allowance                              | 10   |
|         |  | k) Compensatory Allowance                          | 11   |
|         |  | l) Medical Allowance                               | 12   |
|         |  | m) Dearness Pay                                    | 13   |
|         |  | n) Grade Pay                                       | 14   |
| 2       | 13 - Office Expenses                           | a) Electricity                                     | 01   |
|         |  | b) Telephone                                       | 02   |
|         |  | c) Maintenance /P.O.L. for Office Vehicles         | 03   |
|         |  | d) Other Office Expenses                           | 04   |
| 3       | 21-Materials & Supplies /Stores & Equipments   | a) Diet  | 01   |
|         |  | b) Drug  | 02   |
|         |  | c) Other Hospital Consumables                      | 03   |
|         |  | d) Others  | 04   |
| 4       | 28 -Payment of Professional & Special Services | a) Capitaion Fees for Insured Medical Practioners. | 01   |
|         |  | b) Other Charges                                   | 02   |
| 5       | 31-Grants-in-Aid                               | a) Salary Grants                                   | 01   |
|         |  | b) Other Grants                                    | 02   |
| 6       | 33-Subsidies                                   | a) To STCs   | 01   |
|         |  | b) To WBSEB / Power                                | 02   |
|         |  | c) To Govt. Companies/Corporations                 | 03   |
|         |  | d) To Co-operatives                                | 04   |
|         |  | e) Other Subsidies                                 | 05   |
| 7       | 83-Lump Provision                              | a) Revision of Pay Scales                          | 01   |
|         |  | b) Additional Dearness Allowance                   | 02   |
|         |  | c) Ad-hoc Bonus                                    | 03   |
|         |  | d) Interim Relief                                  | 04   |
|         |  | e) Arrears of Pay Transferred to GPF               | 05   |
|         |  | f) Others  | 06   |

**APPENDIX-D** (concl.)**III. Standard Detailed Code of Receipts**

| Sl. No. | Description of Detailed Head                         | Code |
|---------|--|------|
| 1.      | Share of Central Taxes / Duties                      | 01   |
| 2.      | Duty   | 02   |
| 3.      | Taxes  | 03   |
| 4.      | Surcharge  | 04   |
| 5.      | Rent   | 05   |
| 6.      | Fines / Forfeitures / Penalties / Confiscation       | 06   |
| 7.      | Interest Receipts                                    | 07   |
| 8.      | Cess   | 08   |
| 9.      | Royalties  | 09   |
| 10.     | Recoveries   | 10   |
| 11.     | Grant / Contribution                                 | 11   |
| 12.     | Registration Fees                                    | 12   |
| 13.     | Licence Fees   | 13   |
| 14.     | Service Fees   | 14   |
| 15.     | Tuition Fees   | 15   |
| 16.     | Other Fees   | 16   |
| 17.     | Sale Proceeds  | 17   |
| 18.     | Levy   | 18   |
| 19.     | Dividend/Profit                                      | 19   |
| 20.     | Refund   | 20   |
| 21.     | Water Rate   | 21   |
| 22.     | Write-Back   | 22   |
| 23.     | Reimbursement / Grant-in-Aid from Central Government | 23   |
| 24.     | Reimbursement / Grant-in-Aid from Other Bodies       | 24   |
| 25.     | Toll   | 25   |
| 26.     | Loans  | 26   |
| 27.     | Other Receipts                                       | 27   |
| 28.     | Leave Salary Contribution                            | 28   |
| 29.     | Stationery Receipts                                  | 29   |
| 30.     | Lease Rent / Salami                                  | 30   |
| 31.     | Hospital Fees  | 31   |
| 32.     | Subsidy  | 32   |
| 33.     | Payment  | 33   |

**APPENDIX-D (concl.)****IV. Standard Detailed Code of Public Accounts**

| Sl. No. | Description of Detailed Head             | Code |
|---------|--|------|
| 1.      | Transfer                                 | 01   |
| 2.      | Recoveries                               | 02   |
| 3.      | Incomings                                | 03   |
| 4.      | Depreciation Reserve Fund                | 04   |
| 5.      | Development Fund                         | 05   |
| 6.      | Maturity Proceeds                        | 06   |
| 7.      | Deposits                                 | 07   |
| 8.      | Adjustments                              | 08   |
| 9.      | Receipt / Reimbursement                  | 09   |
| 10.     | Payments                                 | 10   |
| 11.     | Outgoings                                | 11   |
| 12.     | Loan on Maturity Proceeds                | 12   |
| 13.     | Advance                                  | 13   |
| 14.     | Contribution                             | 14   |
| 15.     | Interest Gain                            | 15   |
| 16.     | Investment                               | 16   |
| 17.     | Other Receipts                           | 17   |
| 18.     | Other Payments                           | 18   |
| 19.     | Subscription / Recoveries / Contribution | 19   |
| 20.     | Receipt / Adjustment                     | 20   |
| 21.     | Payment / Adjustment                     | 21   |
| 22.     | Recoupment                               | 22   |
| 23.     | Withdrawal                               | 23   |
| 24.     | Rediscount                               | 24   |
| 25.     | Transfer to Revenue Account              | 25   |

**APPENDIX-E**

**Major Heads of Account for Expenditure/Receipt/ Contingency Fund & Public Account**

**I. STATEMENT OF MAJOR HEAD OF ACCOUNT FOR EXPENDITURE**

| Serial No. | Major Head | Major Head Description   | Demand No.  |
|------------|------------|--|---|
| 1          | 2011       | State Legislatures   | 01  |
| 2          | 2012       | Governor   | 02  |
| 3          | 2013       | Council of Ministers   | 03  |
| 4          | 2014       | Administration of Justice                                      | 18, 27, 34 & 35   |
| 5          | 2015       | Elections  | 27  |
| 6          | 2020       | Collection of Taxes on Income and Expenditure                  | 18  |
| 7          | 2029       | Land Revenue   | 18, 34 & 36   |
| 8          | 2030       | Stamp and Registration   | 18  |
| 9          | 2035       | Collection of Other Taxes on Property and Capital Transactions | 18  |
| 10         | 2039       | State Excise   | 17  |
| 11         | 2040       | Taxes on Sales, Trades etc.                                    | 18  |
| 12         | 2041       | Taxes on Vehicles  | 53  |
| 13         | 2045       | Other Taxes and Duties on Commodities and Services             | 18 & 43   |
| 14         | 2047       | Other Fiscal Services  | 18  |
| 15         | 2048       | Appropriation for Reduction and Avoidance of Debt              | 18  |
| 16         | 2049       | Interest Payments  | 05, 06, 07, 08, 09, 11, 12, 18, 19, 20, 22, 23, 25, 27, 28, 32, 36, 39, 40, 42, 43, 45, 47 & 53 |
| 17         | 2051       | Public Service Commission                                      | 18  |
| 18         | 2052       | Secretariat - General Services                                 | 10, 17, 18, 19, 21, 25, 27, 33, 34, 36, 37, 38, 39, 41, 42, 57, 58, 59 & 60                     |

**APPENDIX-E (contd.)**

| Serial No. | Major Head | Major Head Description                | Demand No.   |
|------------|------------|---------------------------------------|--|
| 19         | 2053       | District Administration               | 36   |
| 20         | 2054       | Treasury and Accounts Administration  | 18   |
| 21         | 2055       | Police                                | 27   |
| 22         | 2056       | Jails                                 | 33   |
| 23         | 2058       | Stationery and Printing               | 09, 18 & 33  |
| 24         | 2059       | Public Works                          | 01, 09, 17, 18, 19, 25, 27, 33, 34, 36, 41, 45, 47, & 54 |
| 25         | 2070       | Other Administrative Services         | 18, 19, 27, 34, 36, 41, 42, 53 & 60                      |
| 26         | 2071       | Pension and Other Retirement Benefits | 18 & 43  |
| 27         | 2075       | Miscellaneous General Services        | 18 & 27  |
| 28         | 2202       | General Education                     | 13, 14, 15 & 38  |
| 29         | 2203       | Technical Education                   | 13 & 51  |
| 30         | 2204       | Sports and Youth Services             | 13, 15, 38, 49 & 59                                      |
| 31         | 2205       | Art & Culture                         | 13, 14, 25 & 30  |
| 32         | 2210       | Medical and Public Health             | 24, 25 & 35  |
| 33         | 2211       | Family Welfare                        | 24 & 39  |
| 34         | 2215       | Water Supply and Sanitation           | 16, 39, 45 & 54  |
| 35         | 2216       | Housing                               | 08, 25, 27, 28, 34, 36 & 54                              |
| 36         | 2217       | Urban Development                     | 28, 39, 40 & 54  |
| 37         | 2220       | Information and Publicity             | 30   |

**APPENDIX-E (contd.)**

| <b>Serial No.</b> | <b>Major Head</b> | <b>Major Head Description</b>                                | <b>Demand No.</b>   |
|-------------------|-------------------|--|---|
| 38                | 2225              | Welfare of Sch.Castes, Sch.Tribes and Other Backward Classes | 07  |
| 39                | 2230              | Labour and Employment  | 35 & 51   |
| 40                | 2235              | Social Security and Welfare                                  | 05, 14, 18, 20, 21, 25, 27, 34, 35, 38, 40, 46, 47, 53, 56 & 60         |
| 41                | 2236              | Nutrition  | 05, 24 & 56   |
| 42                | 2245              | Relief on account of Natural Calamities                      | 47  |
| 43                | 2250              | Other Social Services  | 08, 18, 24, 25, 27, 30, 32, 36, 38, 45, 52, 53, & 56                    |
| 44                | 2251              | Secretariat - Social Services                                | 07, 13, 14, 15, 16, 24, 28, 30, 31, 35, 38, 45, 46, 47, 49, 51, 53 & 56 |
| 45                | 2401              | Crop Husbandry   | 04, 05, 06, 08, 11, 12, 20, 22, 23, 36 & 55                             |
| 46                | 2402              | Soil and Water Conservation                                  | 05, 12 & 23   |
| 47                | 2403              | Animal Husbandry   | 06  |
| 48                | 2404              | Dairy Development  | 06 & 08   |
| 49                | 2405              | Fisheries  | 20  |
| 50                | 2406              | Forestry and Wild Life                                       | 23  |
| 51                | 2408              | Food, Storage and Warehousing                                | 04, 21 & 55   |
| 52                | 2415              | Agricultural Research and Education                          | 05, 06, 20, 23 & 55   |
| 53                | 2425              | Co-operation   | 08  |



**APPENDIX-E (contd.)**

| <b>Serial No.</b> | <b>Major Head</b> | <b>Major Head Description</b>                   | <b>Demand No.</b>   |
|-------------------|-------------------|---|---|
| 54                | 2435              | Other Agricultural Programmes                   | 04 & 59   |
| 55                | 2501              | Special Programmes for Rural Development        | 40  |
| 56                | 2505              | Rural Employment                                | 12 & 40   |
| 57                | 2506              | Land Reforms                                    | 36  |
| 58                | 2515              | Other Rural Development Programmes              | 06, 08, 14, 20, 24, 38, 40 & 59   |
| 59                | 2551              | Hill Areas                                      | 05, 06, 09, 11, 14, 15, 20, 22, 23, 24, 25, 26, 30, 32, 45, 52, 54 & 55 |
| 60                | 2575              | Other Special Programmes                        | 05, 12, 27, 40, 43, 48, 50 & 58   |
| 61                | 2700              | Major Irrigation                                | 32  |
| 62                | 2701              | Medium Irrigation                               | 32  |
| 63                | 2702              | Minor Irrigation                                | 55  |
| 64                | 2705              | Command Area Development                        | 55  |
| 65                | 2711              | Flood Control                                   | 32  |
| 66                | 2801              | Power   | 43  |
| 67                | 2810              | Non-conventional Sources of Energy              | 43  |
| 68                | 2851              | Village and Small Industries                    | 11  |
| 69                | 2852              | Industries                                      | 09, 22, 28, 29 & 44   |
| 70                | 2853              | Non-ferrous Mining and Metallurgical Industries | 09  |
| 71                | 3051              | Port and Lighthouses                            | 53  |
| 72                | 3053              | Civil Aviation                                  | 53  |

**APPENDIX-E (contd.)**

| <b>Serial No.</b> | <b>Major Head</b> | <b>Major Head Description</b>  | <b>Demand No.</b>   |
|-------------------|-------------------|--|---|
| 73                | 3054              | Roads and Bridges  | 25  |
| 74                | 3055              | Road Transport   | 53  |
| 75                | 3056              | Inland Water Transport   | 53  |
| 76                | 3075              | Other Transport Services   | 53  |
| 77                | 3425              | Other Scientific Research  | 16, 48 & 57   |
| 78                | 3435              | Ecology & Environment  | 16  |
| 79                | 3451              | Secretariat-Economic Services  | 05, 06, 08, 09, 11, 12, 20, 22, 23, 25, 26, 27, 29, 32, 40, 43, 44, 48, 52, 53, 54 & 55 |
| 80                | 3452              | Tourism  | 12 & 52   |
| 81                | 3454              | Census, Surveys and Statistics   | 12, 13, 14, 27 & 34   |
| 82                | 3456              | Civil Supplies   | 10 & 21   |
| 83                | 3475              | Other General Economic Services  | 09, 10, 18 & 54   |
| 84                | 3604              | Compensation and Assignments to Local Bodies and Panchayati Raj Bodies | 36, 39, 40 & 54   |
| 85                | 4055              | Capital Outlay on Police   | 25 & 27   |
| 86                | 4059              | Capital Outlay on Public Works   | 09, 17, 18, 25, 27, 33, 34, 36, 39, 41, 42 & 47   |
| 87                | 4070              | Capital Outlay on Other Administrative Services                        | 19, 25, 27, 31 & 60   |
| 88                | 4202              | Capital Outlay on Education, Sports, Art and Culture                   | 13, 14, 15, 25, 30, 38 & 51   |
| 89                | 4210              | Capital Outlay on Medical and Public Health                            | 24 & 25   |
| 90                | 4215              | Capital Outlay on Water Supply and Sanitation                          | 45  |
| 91                | 4216              | Capital Outlay on Housing  | 08, 18, 25, 27, 28, 33, 34, 41, 42, 54 & 60   |

**APPENDIX-E (contd.)**

| Serial No. | Major Head | Major Head Description   | Demand No.                  |
|------------|------------|--|-----------------------------|
| 92         | 4217       | Capital Outlay on Urban Development                            | 39 & 54                     |
| 93         | 4220       | Capital Outlay on Information and Publicity                    | 25 & 30                     |
| 94         | 4225       | Capital Outlay on Welfare of Sch. Castes, Sch. Tribes & O.B.C. | 07                          |
| 95         | 4235       | Capital Outlay on Social Security and Welfare                  | 38, 46, 47 & 56             |
| 96         | 4250       | Capital Outlay on Other Social Services                        | 08, 25, 35, 38 & 51         |
| 97         | 4401       | Capital Outlay on Crop Husbandry                               | 04, 05, 06, 08, 20, 22 & 23 |
| 98         | 4403       | Capital Outlay on Animal Husbandry                             | 06                          |
| 99         | 4404       | Capital Outlay on Dairy Development                            | 06                          |
| 100        | 4405       | Capital Outlay on Fisheries                                    | 20                          |
| 101        | 4406       | Capital Outlay on Forestry and Wild Life                       | 23                          |
| 102        | 4407       | Capital Outlay on Plantations                                  | 09                          |
| 103        | 4408       | Capital Outlay on Food, Storage and Warehousing                | 21 & 25                     |
| 104        | 4415       | Capital Outlay on Agricultural Research and Education          | 05                          |
| 105        | 4425       | Capital Outlay on Co-opration                                  | 08 & 25                     |
| 106        | 4435       | Capital Outlay on Other Agricultural Programmes                | 04 & 59                     |
| 107        | 4515       | Capital Outlay on Other Rural Development Programmes           | 40                          |
| 108        | 4551       | Capital Outlay on Hill Areas                                   | 09                          |
| 109        | 4575       | Capital Outlay on Other Special Areas Programme                | 12, 27, 50 & 58             |
| 110        | 4700       | Capital Outlay on Major Irrigation                             | 32                          |

**APPENDIX-E (contd.)**

| <b>Serial No.</b> | <b>Major Head</b> | <b>Major Head Description</b>                                  | <b>Demand No.</b> |
|-------------------|-------------------|--|-------------------|
| 111               | 4701              | Capital Outlay on Medium Irrigation                            | 32                |
| 112               | 4702              | Capital Outlay on Minor Irrigation                             | 55                |
| 113               | 4705              | Capital Outlay on Command Area Development                     | 55                |
| 114               | 4711              | Capital Outlay on Flood Control Projects                       | 32                |
| 115               | 4801              | Capital Outlay on Power Projects                               | 43                |
| 116               | 4851              | Capital Outlay on Village and Small Industries                 | 11                |
| 117               | 4856              | Capital Outlay on Petro-Chemical Industries                    | 09                |
| 118               | 4857              | Capital Outlay on Chemical and Pharmaceutical Industries       | 09 & 44           |
| 119               | 4858              | Capital Outlay on Engineering Industries                       | 29                |
| 120               | 4859              | Capital Outlay on Tele-communication and Electronic Industries | 31                |
| 121               | 4860              | Capital Outlay on Consumer Industries                          | 09, 22 & 29       |
| 122               | 4875              | Capital Outlay on Other Industries                             | 29                |
| 123               | 4885              | Other Capital Outlay on Industries and Minerals                | 09, 18 & 29       |
| 124               | 5053              | Capital Outlay on Civil Aviation                               | 53                |
| 125               | 5054              | Capital Outlay on Roads and Bridges                            | 09 & 25           |
| 126               | 5055              | Capital Outlay on Road Transport                               | 53                |
| 127               | 5056              | Capital Outlay on Inland Water Transport                       | 53                |
| 128               | 5075              | Capital Outlay on Other Transport Services                     | 44 & 53           |
| 129               | 5452              | Capital Outlay on Tourism                                      | 52                |

**APPENDIX-E (contd.)**

| Serial No. | Major Head | Major Head Description                                  | Demand No.  |
|------------|------------|---|---|
| 130        | 5465       | Investments in General Financial & Trading Institutions | 18  |
| 131        | 5475       | Capital Outlay on Other General Economic Services       | 36  |
| 132        | 6003       | Internal Debt of the State Government                   | 06, 07, 08, 09, 11, 18, 19, 20, 22, 28, 39, 40, 43, 45 & 47           |
| 133        | 6004       | Loans and Advances from the Central Government          | 05, 07, 08, 11, 12, 18, 23, 25, 27, 28, 29<br>32, 39, 42, 43, 45 & 53 |
| 134        | 6202       | Loans for Education, Sports, Art and Culture            | 13  |
| 135        | 6217       | Loans for Urban Development                             | 39 & 54   |
| 136        | 6220       | Loans for Information and Publicity                     | 30  |
| 137        | 6235       | Loans for Social Security and Welfare                   | 46  |
| 138        | 6250       | Loans for Other Social Services                         | 08  |
| 139        | 6401       | Loans for Crop Husbandry                                | 22  |
| 140        | 6405       | Loans for Fisheries                                     | 20  |
| 141        | 6407       | Loans for Plantations                                   | 09  |
| 142        | 6408       | Loans for Food, Storage and Warehousing                 | 04  |
| 143        | 6425       | Loans for Co-operation                                  | 08  |
| 144        | 6551       | Loans for Hill Areas                                    | 09 & 54   |
| 145        | 6801       | Loans for Power Projects                                | 43  |
| 146        | 6851       | Loans for Village and Small Industries                  | 11  |
| 147        | 6857       | Loans for Chemical and Pharmaceutical Industries        | 09 & 44   |

**APPENDIX-E (contd.)**

| <b>Serial No.</b> | <b>Major Head</b> | <b>Major Head Description</b>                           | <b>Demand No.</b>       |
|-------------------|-------------------|---|-------------------------|
| 148               | 6858              | Loans for Engineering Industries                        | 29 & 44                 |
| 149               | 6859              | Loans for Tele-communication and Electronics Industries | 31                      |
| 150               | 6860              | Loans for Consumer Industries                           | 09, 11, 22, 29, 43 & 44 |
| 151               | 6875              | Loans for Other Industries                              | 30                      |
| 152               | 6885              | Loans for Other Industries and Minerals                 | 09                      |
| 153               | 7055              | Loans for Road Transport                                | 53                      |
| 154               | 7056              | Loans for Inland Water Transport                        | 53                      |
| 155               | 7075              | Loans for Other Transport Services                      | 53                      |
| 156               | 7465              | Loans for General Financial and Trading Institutions    | 09                      |
| 157               | 7610              | Loans to Government Servants etc.                       | 18                      |

**APPENDIX-E (contd.)****II. STATEMENT OF MAJOR HEADS OF ACCOUNT FOR RECEIPTS**

| <b>Serial No.</b> | <b>Major Head</b> | <b>Major Head Description</b>  |
|-------------------|-------------------|--|
| 1                 | 0020              | Corporation Tax  |
| 2                 | 0021              | Taxes on Income other than Corporation Tax                                 |
| 3                 | 0022              | Taxes on Agricultural Income   |
| 4                 | 0023              | Hotel Receipt Tax  |
| 5                 | 0028              | Other taxes on Income and Expenditure                                      |
| 6                 | 0029              | Land Revenue   |
| 7                 | 0030              | Stamp and Registration Fees  |
| 8                 | 0031              | Estate Duty  |
| 9                 | 0032              | Taxes on Wealth  |
| 10                | 0035              | Taxes on Immovable Property other than Agricultural Land                   |
| 11                | 0037              | Customs  |
| 12                | 0038              | Union Excise Duties  |
| 13                | 0039              | State Excise   |
| 14                | 0040              | Taxes on Sales, Trades etc.  |
| 15                | 0041              | Taxes on Vehicles  |
| 16                | 0042              | Taxes on Goods and Passengers  |
| 17                | 0043              | Taxes and Duties on Electricity  |
| 18                | 0044              | Service Tax  |
| 19                | 0045              | Other Taxes and Duties on Commodities and Services                         |
| 20                | 0047              | Other Fiscal Services  |
| 21                | 0049              | Interest Receipts  |
| 22                | 0050              | Dividends and Profits  |
| 23                | 0051              | Public Service Commission  |
| 24                | 0055              | Police   |
| 25                | 0056              | Jails  |
| 26                | 0058              | Stationery and Printing  |
| 27                | 0059              | Public Works   |
| 28                | 0070              | Other Administrative Services  |
| 29                | 0071              | Contributions and Recoveries towards Pension and other Retirement Benefits |
| 30                | 0075              | Miscellaneous General Services   |

**APPENDIX-E (contd.)**

| <b>Serial No.</b> | <b>Major Head</b> | <b>Major Head Description</b>           |
|-------------------|-------------------|---|
| 31                | 0202              | Education, Sports, Art and Culture      |
| 32                | 0210              | Medical and Public Health               |
| 33                | 0211              | Family Welfare                          |
| 34                | 0215              | Water Supply and Sanitation             |
| 35                | 0216              | Housing                                 |
| 36                | 0217              | Urban Development                       |
| 37                | 0220              | Information and Publicity               |
| 38                | 0230              | Labour and Employment                   |
| 39                | 0235              | Social Security and Welfare             |
| 40                | 0245              | Relief on account of Natural Calamities |
| 41                | 0250              | Other Social Services                   |
| 42                | 0401              | Crop Husbandry                          |
| 43                | 0403              | Animal Husbandry                        |
| 44                | 0404              | Dairy Development                       |
| 45                | 0405              | Fisheries                               |
| 46                | 0406              | Forestry and Wild Life                  |
| 47                | 0407              | Plantation                              |
| 48                | 0408              | Food, Storage and Warehousing           |
| 49                | 0415              | Agricultural Research and Education     |
| 50                | 0425              | Co-operation                            |
| 51                | 0435              | Other Agricultural Programmes           |
| 52                | 0506              | Land Reforms                            |
| 53                | 0515              | Other Rural Development Programmes      |
| 54                | 0551              | Hill Areas                              |
| 55                | 0575              | Other Special Areas Programmes          |
| 56                | 0700              | Major Irrigation                        |
| 57                | 0701              | Medium Irrigation                       |
| 58                | 0702              | Minor Irrigation                        |
| 59                | 0801              | Power                                   |
| 60                | 0802              | Petroleum                               |
| 61                | 0810              | Non-Conventional Source of Energy       |
| 62                | 0851              | Village and Small Industries            |
| 63                | 0852              | Industries                              |



**APPENDIX-E (contd.)**

| <b>Serial No.</b> | <b>Major Head</b> | <b>Major Head Description</b>  |
|-------------------|-------------------|--|
| 64                | 0853              | Non-Ferrous Mining and Metallurgical Industries                                  |
| 65                | 0875              | Other Industries   |
| 66                | 1051              | Ports and Lighthouses  |
| 67                | 1053              | Civil Aviation   |
| 68                | 1054              | Roads and Bridges  |
| 69                | 1055              | Road Transport   |
| 70                | 1056              | Inland Water Transport   |
| 71                | 1075              | Other Transport Services   |
| 72                | 1425              | Other Scientific Research  |
| 73                | 1452              | Tourism  |
| 74                | 1456              | Civil Supplies   |
| 75                | 1475              | Other General Economic Services  |
| 76                | 1601              | Grants-in-aid from Central Government  |
| 77                | 1603              | States Share of Union Excise Duties  |
| 78                | 4000              | Miscellaneous Capital Receipts   |
| 79                | 6003              | Internal Debt of the State Government  |
| 80                | 6004              | Loans and Advances from the Central Government                                   |
| 81                | 6202              | Loans for Education, Sports, Art and Culture                                     |
| 82                | 6210              | Loans for Medical and Public Health  |
| 83                | 6211              | Loans for Family Welfare   |
| 84                | 6212              | Loans for Nutrition  |
| 85                | 6215              | Loans for Water-Supply and Sanitation  |
| 86                | 6216              | Loans for Housing  |
| 87                | 6217              | Loans for Urban Development  |
| 88                | 6220              | Loans for Information and Publicity  |
| 89                | 6225              | Loans for Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes |
| 90                | 6235              | Loans for Social Security and Welfare  |
| 91                | 6245              | Loans for Relief on account of Natural Calamities                                |
| 92                | 6250              | Loans for Other Social Services  |
| 93                | 6401              | Loans for Crop Husbandry   |
| 94                | 6402              | Loans for Soil and Water Conservation  |
| 95                | 6403              | Loans for Animal Husbandry   |
| 96                | 6404              | Loans for Dairy Development  |

**APPENDIX-E (contd.)**

| <b>Serial No.</b> | <b>Major Head</b> | <b>Major Head Description</b>                             |
|-------------------|-------------------|---|
| 97                | 6405              | Loans for Fisheries                                       |
| 98                | 6406              | Loans for Forestry and Wild Life                          |
| 99                | 6407              | Loans for Plantation                                      |
| 100               | 6408              | Loans for Food, Storage and Warehousing                   |
| 101               | 6416              | Loans to Agricultural Financial Institutions              |
| 102               | 6425              | Loans for Co-operation                                    |
| 103               | 6435              | Loans for Other Agricultural Programmes                   |
| 104               | 6501              | Loans for Special Programme for Rural Development         |
| 105               | 6515              | Loans for Other Rural Development Programmes              |
| 106               | 6551              | Loans for Hill Areas                                      |
| 107               | 6702              | Loans for Minor Irrigation                                |
| 108               | 6705              | Loans for Command Area Development                        |
| 109               | 6801              | Loans for Power Projects                                  |
| 110               | 6802              | Loans for Petroleum                                       |
| 111               | 6803              | Loans for Coal and Lignite                                |
| 112               | 6810              | loans for Non-Conventional Sources of Energy              |
| 113               | 6851              | Loans for Village and Small Industries                    |
| 114               | 6853              | Loans for Non-Ferrous Mining and Metallurgical Industries |
| 115               | 6855              | Loans for Fertilizer Industries                           |
| 116               | 6856              | Loans for Petrochemical Industries                        |
| 117               | 6857              | Loans for Chemical and Pharmaceutical Industries          |
| 118               | 6858              | Loans for Engineering Industries                          |
| 119               | 6859              | Loans for Tele-communication and Electronics Industries   |
| 120               | 6860              | Loans for Consumer Industries                             |
| 121               | 6875              | Loans for Other Industries                                |
| 122               | 6885              | Loans for Other Industries and Minerals                   |
| 123               | 7053              | Loans for Civil Aviation                                  |
| 124               | 7055              | Loans for Road Transport                                  |
| 125               | 7056              | Loans for Inland Water Transport                          |
| 126               | 7075              | Loans for Other Transport Services                        |
| 127               | 7452              | Loans for Tourism   |
| 128               | 7465              | Loans for General Financial and Trading Institutions      |
| 129               | 7475              | Loans for Other General Economic Services                 |
| 130               | 7610              | Loans to Government Servant etc.                          |
| 131               | 7615              | Miscellaneous Loans                                       |

**APPENDIX-E (concl.)****III. STATEMENT OF MAJOR HEADS OF ACCOUNT FOR CONTINGENCY FUND & PUBLIC ACCOUNT**

| <b>Serial No.</b> | <b>Major Head</b> | <b>Major Head Description</b>  |
|-------------------|-------------------|--|
| 1                 | 8000              | Contingency Fund   |
| 2                 | 8005              | State Provident Fund   |
| 3                 | 8009              | State Provident Fund   |
| 4                 | 8011              | Insurance and Pension Fund   |
| 5                 | 8115              | Depreciation / Renewal Reserve Fund  |
| 6                 | 8121              | General and Other Reserve Funds  |
| 7                 | 8222              | Sinking Funds  |
| 8                 | 8223              | Famine Relief Fund   |
| 9                 | 8225              | Roads and Bridges Fund   |
| 10                | 8226              | Depreciation / Renewal Reserve Funds   |
| 11                | 8229              | Development and Welfare Funds  |
| 12                | 8235              | General and Other Reserve Funds  |
| 13                | 8336              | Civil Deposits   |
| 14                | 8338              | Deposits of Local Funds  |
| 15                | 8342              | Other Deposits   |
| 16                | 8443              | Civil Deposits   |
| 17                | 8448              | Deposits of Local Funds  |
| 18                | 8449              | Other Deposits   |
| 19                | 8550              | Civil Advances   |
| 20                | 8658              | Suspense Accounts  |
| 21                | 8670              | Cheques and Bills  |
| 22                | 8671              | Departmental Balances  |
| 23                | 8672              | Permanent Cash Imprest   |
| 24                | 8673              | Cash Balance Investment Account  |
| 25                | 8674              | Security Deposits made by Government   |
| 26                | 8675              | Deposit with Reserve Bank  |
| 27                | 8679              | Account with Governments of Other Countries  |
| 28                | 8680              | Miscellaneous Government Accounts  |
| 29                | 8682              | Cash Remittances and Adjustments between Officers<br>Rendering Accounts to the Same Accounts Officer |
| 30                | 8686              | Adjusting Account between Central and State Governments  |
| 31                | 8693              | Inter-State Suspense Account   |
| 32                | 8999              | Cash Balance   |

## APPENDIX-F

### EXPLANATORY NOTES ON THE EXPENDITURE OBJECT HEAD OF ACCOUNT

| Sl. No.  | Description                                    | Code | Description/Definitions  |
|--|--|------|--|
| <b><u>OBJECT CLASS - 1 (PERSONNEL SERVICES AND BENEFITS)</u></b> |  |      |  |
| 1  | Salaries                                       | (01) | It includes pay, allowances in all forms of Personnel including honoraria and leave encashment excluding travel expenses (other than leave travel concession). This is also utilised for recording expenditure on emoluments and allowances of Heads of States and other high dignitaries including sumptuary allowance.   |
| 2  | Wages  | (02) | It covers the remuneration of labourers and staff at present paid out of contingencies   |
| 3  | Pensionary Charges                             | (04) | It includes donations to service funds and contributory provident funds in addition to payments of pensions and gratuity in all forms to government servants, Members of Parliament, freedom fighters etc. This will however, not include social security expenditure such as old age pensions etc.  |
| 4  | Rewards  | (05) | It includes the payment made to Government Servants only as per scheme operating in the Departments. It is the payment granted as reward and prize for recognition of excellent service rendered.  |
| 5  | Medical Reimbursements                         | (07) | It covers the expenses related to reimbursements of the charges incurred by government employee towards medical treatment.   |
| <b><u>OBJECT CLASS - 2 (ADMINISTRATIVE EXPENSES)</u></b>         |  |      |  |
| 6  | Travel Expenses                                | (11) | It covers all expenses on account of travel on duty including conveyance and fixed travel allowances (excluding L.T.C. which is part of Salaries). This will also include TA/DA to non-official members on account of travel.  |
| 7  | <b>Medical Reimbursements under WBHS, 2008</b> | (12) | It covers the expenses related to reimbursements of the charges incurred by government employee towards medical treatment under West Bengal Health Scheme, 2008.   |
| 8  | Office Expenses                                | (13) | It includes all contingent expenditure for running an office such as; postage, purchase and maintenance of office furniture, machine and equipment, liveries, hot and cold weather charges (excluding wages of staff paid from contingencies), telephone, electricity, water charges, stationery, printing of forms, purchase and maintenance (including POL) of staff cars and other vehicles for official use (as distinct from vehicles used for functional purpose like Ambulance, Vans etc.). It is further classified as Electricity( Sub-detailed Code-01), Telephone ( Sub-detailed Code -02), Maintenance/POL for Office Vehicles, (Sub-detailed Code-03) and Other Office Expenses( Sub-detailed Code-04). |
| 9  | Rent, Rates and Taxes                          | (14) | It includes payment of rent for hired buildings, municipal rates, taxes etc. It will also include lease charges for land   |
| 10   | Royalties                                      | (15) | It includes the lease charges for land.  |
| 11   | Publications                                   | (16) | It includes the charges on printing of office codes, manuals and other documents whether priced or not (excluding expenditure on printing of publicity material). This will also include discount to agents on sale of publications etc.   |
| 12   | Maintenance                                    | (19) | It covers the charges on maintenance of works including machinery/equipments (other than those for office use)   |
| 13   | Other Administrative Expenses                  | (20) | It includes expenditure on Departmental canteen / hospitality / entertainment expenses, gifts and expenditure on conducted tours, conferences / seminars / workshops etc. and other training programmes.   |

**APPENDIX-F (Contd.)**

| Sl. Description No.  | Code | Description/Definitions  |
|--|------|--|
| <b><u>OBJECT CLASS - 3 ( CONTRACTUAL SERVICES AND SUPPLIES )</u></b> |      |  |
| 14. Materials & Supplies / Stores & Equipments (21)                  |      | It includes expenditure on diet (Sub-detailed Code : 01) , drug (Sub detailed Code : 02), other hospital consumables (Sub-detailed Code : 03) and other materials and supplies, stores and equipments (Sub detailed Code : 04).  |
| 15. Arms and Ammunition  | (22) | This includes expenditure on arms and ammunition of police and other Para Military establishments.   |
| 16. P.O.L.   | (24) | It covers expenditure on P.O.L. of police and other Para Military vehicles. It also includes P.O.L. of transport vehicles used for field activities but excludes those used for running an office.   |
| 17. Clothing and Tentage   | (25) | It includes expenditure on clothing and tentage of police and Para Military establishments.  |
| 18. Advertisement and Publicity                                      | (26) | It includes commission to agents for sale and charges for printing of publicity materials. This will also include expenditure on exhibitions, fairs etc.   |
| 19. Minor Works  | (27) | It covers the expenditure for minor repairs and maintenance of works, machinery and equipment.   |
| 20. Professional Services  | (28) | It includes charges for legal services, consultancy fees, fees to staff artists, remuneration to examiners, invigilators etc. for conducting examinations, remuneration to casual artists and all other types of remunerations. It will also include payments for services rendered, supplies made by other departments such as Railways, Police etc., a distinction being made for supplies made , services rendered for running of an office in which case the expenditure will be recorded under Office Expenses. |
| 21. Other Contractual Services                                       | (30) | This includes expenditure on service or commitment charges and notional value of gifts received etc.   |
| <b><u>OBJECT CLASS - 4 (GRANTS ETC.)</u></b>                         |      |  |
| 22. Grants - in - Aid  | (31) | It covers the lump sum grants/ assistance provided to autonomous bodies / local bodies / non-govt. institutions.   |
| 23. Contributions  | (32) | It includes the payment made as contributions required on membership of different institutions.  |
| 24. Subsidies  | (33) | It is the contribution made to different organizations / institutions/ commercial undertakings to finance a portion of their expenses.   |
| 25. Scholarship & Stipend  | (34) | It covers the payment made to students for their academic excellence.  |
| <b><u>OBJECT CLASS - 5 ( OTHER EXPENDITURE )</u></b>                 |      |  |
| 26. Secret Service Expenditure                                       | (41) | It includes the charges for secret services rendered.  |
| 27. Suspense   | (43) | It is meant for initial recording of unaccounted expenditure to be cleared and booked under related head of account subsequently.  |
| 28. Interest /Dividend   | (45) | It covers the interest on capital and discount on loans.   |
| 29. Other Charges  | (50) | It includes payment out of discretionary grants, other discounts, awards and prizes etc. Any other expenditure which can not be classified under any of these specified object heads will be debited to this head.   |

## APPENDIX-F (Concl.)

| Sl. Description No.  | Code | Description/Definitions   |
|--|------|---|
| <b><u>OBJECT CLASS – 6 (ACQUISITION OF CAPITAL ASSETS &amp; OTHER CAPITAL EXPENDITURE)</u></b> |      |   |
| 30. Motor Vehicles   | (51) | It includes purchase and maintenance of transport vehicles used for functional activities (e.g. Ambulance, Vans etc.) which are distinct from those used for running an office. |
| 31. Machinery & Equipment  | (52) | It includes machinery, equipments, apparatus etc. other than those required for the running of an office and special tools and plants acquired for specific works.              |
| 32. Major works  | (53) | It is classified with reference to financial limits as per classification of major works in PWD CODE. This will also include cost of acquisition of land and structures.        |
| 33. Investments  | (54) | It covers the expenditure incurred for investment.  |
| 34. Loans and Advances   | (55) | It includes all loans and advances granted to other Governments, Public Sector Enterprises, Undertakings and Other Government Bodies etc. but excludes repayment of borrowings. |
| 35. Repayment of Borrowings  | (56) |   |
| 36. Other Capital Expenditure  | (60) |   |
| <b><u>OBJECT CLASS - 7 (ACCOUNTING ADJUSTMENTS)</u></b>  |      |   |
| 37. Depreciation   | (61) |   |
| 38. Reserves   | (62) |   |
| 39. Inter Account Transfer   | (63) | It includes transfer to and from Reserve Fund, Write back from capital to revenue etc.  |
| 40. Write off / Losses   | (64) | It covers writes-off of irrecoverable loans. Losses also include trading losses.  |
| 41. Cash Settlement Suspense Account   | (65) |   |
| 42. P.W. Advance   | (66) |   |
| 43. Deduct Recoveries  | (70) |   |
| <b><u>OBJECT CLASS - 8 (OTHER ITEMS)</u></b>   |      |   |
| 44. Purchase   | (75) |   |
| 45. Work Shop Suspense   | (76) |   |

**APPENDIX-F (Concl.)**

| Sl. Description No.               | Code | Description/Definitions  |
|-----------------------------------|------|--|
| 46. Computerization               | (77) | It covers the expenditure towards procurement, maintenance etc of computers (including hardware/software and other related consumables). |
| 47. Share taxes / duties          | (82) | It includes share of taxes and duties made to the local bodies.  |
| 48. Lump provision                | (83) | It is used to cover future expenses (e.g. provision made for payment of arrear salary on revision of pay scales)                         |
| 49. Margin Money                  | (84) | It is used to cover the expenditure sanctioned as margin money to business entrepreneurs.  |
| 50. Dietary Charges               | (85) | It covers the charges related to dietary items of hospitals.   |
| 51. Hospital and Sanitary Charges | (86) | It covers the charges related to sanitation and cleaning of hospitals / medical institutions.  |
| 52. Regeneration                  | (87) | It is used for charges required towards regeneration.  |
| 53. Escort charges                | (88) | It is the charges paid to police department for providing police personnel as security escorts.  |
| 54. Stock                         | (89) | It is the expenditure to keep stock of item required for tackling the emergent situation (e.g. relief item for flood, cyclone etc).      |
| 55. Miscellaneous Works           | (90) | It is used to meet the expenditure not covered in any other object head.   |
| 56. Renewals and Replacements     | (91) |  |
| 57. Fuel and fruit plantations    | (97) |  |
| 58. Training                      | (98) | It includes charges relating to training of government employees.  |
| 59. Employees Provident Fund      | (99) |  |

## FOREWORD

In order that the Detailed Estimates are easily understood, Demands pertaining to a Department or a group of Departments are being published in separate volumes. Besides, three separate volumes pertaining to (a) Receipts under Consolidated Fund including the Explanatory Memorandum under Revenue Account, (b) Receipts and Disbursements under Contingency Fund and Public Account including Explanatory Memorandum, and (c) Statement showing the Guarantees given by the State Government and Financial trend of the State have also been published. Three other Budget publications entitled 'Details of Departmental Non-Plan & Plan Schemes included in the Demands for Grants 2009-2010' showing Department-wise Non-Plan (including Developmental and Committed) and Plan (State Plan, Centrally Sponsored and Central Sector) Schemes in one place, 'Statement of Gross and Net Expenditure under Non-Plan and Plan' showing the break-up of Budget Estimates for 2009-2010 in one place and 'Budget at a Glance' showing the Budget Estimates in broad aggregates have also been brought out for the sake of convenience. All these publications form the set of Budget papers for the year 2009-2010.

The Budget Estimates for the year 2009-2010 are presented in accordance with the new classification of accounts as prescribed by the Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India in consultation with the Comptroller and Auditor-General of India and the Planning Commission and introduced with effect from the financial year 1987-1988

Under the present classification, the Major Heads are assigned Blocks as follows:

**TABLE**

|  |                     |
|--|---------------------|
| Receipt Major Heads  | Blocks 0020 to 1606 |
| Expenditure Major Heads on Revenue Account   | Blocks 2011 to 3606 |
| Expenditure Major Heads on Capital Account   | Blocks 4046 to 5475 |
| Major Heads under Public Debt<br>(Receipts and Disbursements)  | Blocks 6001 to 6004 |
| Major Heads under Loans and Advances etc.<br>(Repayment and Advances) and Transfer to Contingency Fund | Blocks 6075 to 7999 |
| Major Heads under Contingency Fund and Public Account<br>(Receipts and Disbursements)                  | Blocks 8000 to 8999 |

A Four-digit Arabic numeric code has been assigned to every Major Head followed by a 2-digit code for the relevant Sub-Major Heads and further followed by a 3-digit code for the Minor Heads. The codification pattern for the Major Heads has been designed in such a way that the last three digits out of the 4 digits represent the same function in the four sections viz, 'Receipt Heads (Revenue Section)', 'Expenditure Heads (Revenue Section)', 'Expenditure Heads (Capital Section)' and 'Loans and Advances'. The Sub-major Heads have 2-digit codes 01, 02 etc. while the Minor Heads have 3-digit codes 001, 002, etc. In addition, to denote the plan Status, there is 2-character wise alpha-code (e.g. NP for Non-plan and SP for State Plan) and the Scheme Head (or Sub-Head) is denoted by a three digit numeric code (e.g. 001, 002...). The detailed / subdetailed head (object of expenditure) is denoted by a two-digit code (e.g. 01, 02...) and charged /voted expenditure is denoted by a single letter code ( i.e. C or V ). Taking into account the Major Head ( 4-digit code), Sub-Major Head (2 digit code), the Minor Head (3 digit code), plan Status (2-character code), Scheme number (3-digit code), detailed head (2-digit code) and charged/ voted (1-character code), a 17-digit composite code has been evolved for **Expenditure**. In case of some detailed heads such as salaries, further 2 digits have been used to denote the exact item of expenditure (e.g. Basic Pay, DA, HRA etc.). In the same process, a 14-digit composite code has been evolved for **Receipts** as well as **Contingency Fund & Public Account** excluding the codes for Plan Status and Charged/Voted.



With the commencement of Eleventh Five-Year Plan (2007-2012) from 1st April, 2007 the nomenclatures and arrangements of the Sectoral Group heads for showing the Plan and Non-Plan expenditure with codes are as shown below:

|   |    |
|---|----|
| Non-Plan                                    | NP |
| Non-Plan (Developmental)                    | ND |
| State Plan (Annual Plan & Eleventh Plan)    | SP |
| State Plan (Supplement Plan)                | SS |
| Centrally Sponsored (New Schemes)           | CS |
| Central Sector (New Schemes)                | CN |
| Centrally Sponsored (Committed)             | CC |
| Central Sector (Committed)                  | CM |
| Centrally Sponsored (New Schemes-Committed) | CT |
| Central Sector (New Schemes-Committed)      | CO |
| State Plan (Ninth Plan - Committed)         | SN |
| State Plan (Tenth Plan-Committed)           | ST |

The Budget Publications for 2009-2010 follow the arrangements stated for indicating the different components of State expenditure.

On adoption of '**One Demand - One Department**' format with effect from the financial year 2003-2004, the provision for each Department (as defined under the Rules of Business) has been kept under a specific Demand. The distribution of various Departments in the Budget Publications has been indicated in APPENDIX-A.

The Sectoral Group heads "State Plan (Tenth Plan-Committed)", "Centrally Sponsored (New Schemes-Committed)" and "Central Sector (New Schemes-Committed)" show Committed Expenditure in respect of the schemes completed under Plan/Centrally Sponsored/ Central Sector during the Tenth Plan period (2007-2012).

'Special Component Plan for Scheduled Castes' and 'Tribal Areas Sub-Plan' have been shown separately in each Demand under the minor heads '789' and '796' respectively.

The item titled 'Special Component Plan for Scheduled Castes' with the minor head 789 has been indicated under each major head/sub-major head, wherever required, to show all funds earmarked for SCP Component under Plan as well as Non-Plan Sector in the Budget 2009-2010.

Also, to facilitate identification of flow of funds both in the Plan and Non-Plan Sectors in respect of subjects transferred to Darjeeling Gorkha Hill Council and non-transferred subjects for Darjeeling Hill Areas, the relevant provisions have been shown under the Major Heads: "2551/4551/6551—Hill Areas" in the Budget, 2008-2009 as in the previous years in accordance with the decisions taken in this regard.

The Home (Civil Defence) Department (renamed as Civil Defence Deptment) which was earlier concerned with Demand No. 27 meant for Home Department, has been assigned a separate Demand (Demand No.60 with Department Code -CV) with effect from the financial year 2008-2009. The Mass Education Extension Department has been renamed as Mass Education Extension and Library Services Department (Demand No.14 and Department Code -EM). The List of Departments has been modified accordingly and indicated in APPENDIX-B.

The Budget Publications traditionally provide the major head, sub-major head, minor head, scheme head and the detailed heads of expenditure. The Department administering a particular scheme has been specified by indicating a Department code against each scheme. Moreover standard codes for service category, sector, heads of development, earmarked, plan/non-plan types, detailed head, sub-detailed head etc. have been shown in the appendices of this publication.

Apart from the budgetary arrangements elaborated above, the budgetary procedures as well as the contents of different Budget Publications have been indicated briefly in the following pages of this Publication.

Kolkata  
The 20th March, 2009

DIPANKAR MUKHOPADHYAY  
*Principal Secretary to the  
Government of West Bengal  
Finance Department*

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