

## 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 2017-2018 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 2017-2018 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 2017-2018.

The Budget Estimates for the year 2017-2018 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 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 (Receipts and Disbursements)	. .	Blocks 6001 to 6004
Major Heads under Loans and Advances etc. (Repayment and Advances) and Transfer to Contingency Fund	. .	Blocks 6075 to 7999
Major Heads under Contingency Fund and Public Account (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), 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 Twelfth Five-Year Plan (2012-2017) from 1st April, 2012 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 & Twelfth 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

In addition, a new Sectoral Code for State Plan Expenditure has been introduced viz. Other Centrally Assisted State Plan Schemes (OCASPS)

The Budget Publications for 2017-2018 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-C.

The Government of India has restructured the 137 Centrally Sponsored Scheme [CSS] and 5 Scheme based on Additional Central Assistance [ACA], i.e. Total 142 Scheme into 66 Schemes with effect from the financial year 2015-2016. Planning Commission, Government of India issued office Memorandum No. M-12043/03/2013-PC dated 11.07.2013 in respect of restructuring of Centrally Sponsored Scheme in the 12th Plan. Subsequently Ministry of Finance, Department of Expenditure, Government of India issued the office Memorandum F. No. 55(5)/PF.H/2011 dated 06.01.2014 regarding Guidelines for Flexi-Funds within Centrally Sponsored Schemes. The above Memoranda are incorporated in APPENDIX-I.

Several Departments have been merged and three Departments have been renamed. Appendix-J will give the Details in this respect.

‘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 2017-2018.

Also, to facilitate identification of flow of funds both in the Plan and Non-Plan Sectors in respect of subjects transferred to Gorkhaland Teritorial Administration, Darjeeling 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, 2017-2018 as in the previous years in accordance with the decisions taken in this regard.

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. The Budget Publication - ‘B.P. -25 - Supplement to the Budget-Transfer of Funds to the Rural And Urban Local Bodies’ has been introduced as per directives of Government of India and the same has been included in Appendix-A. B.P. No. 26, 27 and 28 have been introduced for the first time with the budget details of recently merged departments of Government of West Bengal. These newly formed departments are shown under Demand No. 68 to Demand No. 75.

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  
February, 2017

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## Key to the Budget Documents, 2017-2018

### 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, 2017.

### **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 Departments along with their codes has been shown in Appendix B. The list of Demands & list of Budget Publications for Demands for Grants have been shown in Appendix C & Appendix D respectively.
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 E.

### **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 PUBLICATIONWISE 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			Details of Departmental Non-Plan/ Plan Schemes as included in Demands for Grant
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 PUBLICATIONWISE DEMAND NUMBERS, HEADS OF ACCOUNT AND DEPARTMENT/BUDGET DETAILS

Publication No.	Demand/Serial	Head of Account	Department/Budget Details
11	1	2011, 2059 & 4059	Legislative Assembly Secretariat
	2	2012	Governor's Secretariat
	3	2013	Council of Ministers
	4	2401, 2408, 2435, 3451, 4401 & 4435	Agricultural Marketing
	5	2235, 2236, 2401, 2402, 2415, 2501, 2551, 2851, 3451, 4401, 4415 & 4851	Agriculture
12	6	2049, 2235, 2401, 2403, 2404, 2415, 2515, 2551, 3451, 4403, 4404 & 6003	Animal Resources Development
	7	2049, 2225, 2251 & 4225	Backward Classes Welfare
	8	2049, 2216, 2250, 2401, 2404, 2425, 2515, 3451, 4216, 4250, 4425, 6003, 6250 & 6425	Cooperation
	65	2225, 2251 & 4225	Tribal Development
	10	2052, 3456 & 3475	Consumer Affairs
13	11	2049, 2401, 2551, 2851, 3451, 4851, 6003, 6851 & 6860	Micro, Small & Medium Enterprises & Textiles
	14	2202, 2205, 2235, 2251, 2515, 4202 & 4235	Mass Education Extension and Library Services
	15	2202, 2204, 2251, 2551 & 4202	School Education
14	51	2203, 2230, 2251, 4202 & 4250	Technical Education, Training & Skill Development
	18	2014, 2020, 2029, 2030, 2035, 2039, 2040, 2045, 2047, 2048, 2049, 2051, 2052, 2054, 2058, 2059, 2070, 2071, 2075, 2235, 2250, 3454, 3475, 4059, 4216, 4885, 5465, 6003, 6004 & 7610	Finance (FA, EX, IF & FT)
	16	2215, 2251, 3425 & 3435	Environment
	19	2049, 2052, 2059, 2070, 4070 & 6003	Fire & Emergency Services
	20	2049, 2235, 2401, 2405, 2415, 2515, 2551, 3451, 4401, 4405, 6003 & 6405	Fisheries

## APPENDIX - A (contd.)

STATEMENT SHOWING BUDGET PUBLICATIONWISE DEMAND NUMBERS, HEADS OF ACCOUNT AND DEPARTMENT/BUDGET DETAILS

Publication No.	Demand/Serial	Head of Account	Department/Budget Details
	21	2052, 2235, 2408, 3456 & 4408	Food & Supplies
	22	2401, 2408, 2551, 2851, 2852, 3451, 4401 & 6003	Food Processing Industries & Horticulture
	23	2049, 2401, 2402, 2406, 2415, 2551, 3451, 4406 & 4702	Forests
17	24	2051, 2210, 2211, 2236, 2250, 2251, 2515, 2551, 4210, & 6210	Health & Family Welfare
18	25	2052, 2059, 2205, 2216, 2250, 3054, 3451, 4059, 4702, 5054 & 7075	Public Works ( PW & PR )
19	28	2049, 2216, 2251, 2852, 4210, 4216, 5452 & 6003	Housing
20	30	2059, 2202, 2205, 2220, 2235, 2250, 2251, 4059, 4202, 4220, 6220 & 6875	Information & Cultural Affairs
	31	2251, 4070 & 4859	Information Technology & Electronics
	32	2049, 2250, 2700, 2701, 2711, 3451, 4700, 4701, 4702, 4711 & 6004	Irrigation & Waterways
	33	2052, 2056, 2058, 2059, 4059 & 4216	Correctional Administration
21	34	2014, 2029, 2052, 2059, 2070, 2216, 2235, 3454, 4059 & 4216	Judicial
	35	2014, 2210, 2230, 2235, 2251 & 4250	Labour
	37	2052 & 2070	Law
	38	2052, 2202, 2204, 2225, 2235, 2250, 2251, 2515, 4202, 4235 & 4250	Minority Affairs and Madrasah Education
22	40	2049, 2217, 2235, 2501, 2505, 2515, 2575, 3451, 3604, 4059, 4515 & 6003	Panchayats & Rural Development
	41	2052, 2070	Parliamentary Affairs
	42	2049, 2051, 2052, 2059, 2070, 2216, 4059, 4216 & 6004	Personnel & Administrative Refoms and e-Governance
	43	2045, 2049, 2575, 2801, 2810, 3451, 4801, 6003 & 6801	Power & Non-Conventional Energy Sources
	45	2049, 2059, 2215, 2250, 2251, 2551, 4059, 4215, 6003 & 6004	Public Health Engineering

## APPENDIX - A (concl.d.)

STATEMENT SHOWING BUDGET PUBLICATIONWISE DEMAND NUMBERS, HEADS OF ACCOUNT AND DEPARTMENT/BUDGET DETAILS

Publication No.	Demand/Serial	Head of Account	Department/Budget Details
23	49	2059, 2204 , 2251 & 2402	Youth Services & Sports ( YS, SP )
	50	2575 & 4575	Sunderban Affairs
	52	2250, 2551, 3451, 3452 & 5452	Tourism
	53	2041, 2070, 2235, 2250, 2251, 3051, 3053, 3055, 3056, 3075, 3451, 5053, 5055, 5056, 5075, 7055, 7056, & 7075	Transport
24	55	2401, 2402, 2415, 2551, 2702, 2705, 3451, 4401, 4702 & 4705	Water Resources Investigation & Development
	58	2052, 2575	Paschimanchal Unnayan Affairs
	59	2052, 2204, 2235, 2435 & 4435	Self Help Groups & Self Employment
	61	2052	Chief Minister's Office
	62	2052, 2575 & 4575	North Bengal Development
26	68	2015, 2049, 2051, 2052, 2055, 2059, 2070, 2075, 2235, 2250, 2551, 2575, 3451, 3454, 4055, 4059, 4216, 4235, 4250, 4575 & 6004	Home and Hill Affairs
	69	2013, 2029, 2049, 2052, 2053, 2059, 2070, 2216, 2235, 2250, 2251, 2401, 2402, 2506, 3604, 4059, 4235 & 5475	Land & Land Reforms and Refugee Relief & Rehabilitation
	70	2052, 2202, 2203, 2204, 2205, 2251, 3425, 3451, 3454, 4202 & 5425	Higher Education, Science & Technology and Biotechnology
27	71	2059, 2401, 2505, 2575, 3451, 3454, 4059, 4235 & 4575	Planning, Statistics and Programme Monitoring
	72	2049, 2052, 2059, 2215, 2216, 2217, 2235, 3451, 3475, 3604, 4069, 4215, 4216, 4217 & 6217	Urban Development and Municipal Affairs
	73	2013, 2049, 2052, 2059, 2070, 2235, 2245, 2251 4059 & 4216	Disaster Management and Civil Defence
28	74	2235, 2236, 2250, 2251 & 4235	Women & Child Development and Social Welfare
	75	2058, 2852, 2853, 3451, 3475, 4059, 4407, 4557, 4857, 4858, 4860, 4875, 4885, 6003, 6407, 6551, 6857, 6858, 6860, 6885 & 7465	Large Industries and Enterprises

**APPENDIX - B****LIST OF DEPARTMENTS**

<b>Serial No.</b>	<b>Department Name</b>	<b>Demand No.</b>
1	Legislative Assembly Secretariat	1
2	Governor's Secretariat	2 (Serial)
3	Council of Ministers	3
4	Agricultural Marketing	4
5	Agriculture	5
6	Animal Resources Development	6
7	Backward Classes Welfare	7
8	Cooperation	8
9	Consumer Affairs	10
10	Micro, Small & Medium Enterprises and Textiles (Formerly: Micro & Small Scale Enterprises and Textiles)	11
11	Mass Education Extension & Library Services	14
12	School Education	15
13	Environment	16
14	Finance	18
15	Fire & Emergency Services	19
16	Fisheries	20
17	Food & Supplies	21
18	Food Processing Industries and Horticulture	22
19	Forests	23
20	Health & Family Welfare	24
21	Public Works	25
22	Housing	28
23	Information & Cultural Affairs	30
24	Information Technology & Electronics	31
25	Irrigation & Waterways	32
26	Correctional Administration	33
27	Judicial	34
28	Labour	35
29	Law	37
30	Minority Affairs & Madrasah Education	38
31	Panchayats & Rural Development	40

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

<b>Serial No.</b>	<b>Department Name</b>	<b>Demand No.</b>
32	Parliamentary Affairs	41
33	Personnel & Administrative Reforms and e-Governance (Formerly: Personnel & Administrative Reforms)	42
34	Power & Non-Conventional Energy Sources	43
35	Public Health Engineering	45
36	Youth Services and Sports (Formerly: Sports and Youth Services)	49
37	Sunderban Affairs	50
38	Technical Education, Training & Skill Development	51
39	Tourism	52
40	Transport	53
41	Water Resources Investigation & Development	55
42	Paschimanchal Unnayan Affairs	58
43	Self-Help Groups & Self-Employment	59
44	Chief Minister's Office	61
45	North Bengal Development	62
46	Tribal Development	65
47	Home and Hill Affairs	68
48	Land & Land Reforms and Refugee Relief & Rehabilitation	69
49	Higher Education, Science & Technology and Biotechnology	70
50	Planning, Statistics and Programme Monitoring	71
51	Urban Development and Municipal Affairs	72
52	Disaster Management and Civil Defence	73
53	Women & Child Development and Social Welfare	74
54	Large Industries and Enterprises	75

## APPENDIX - C

### LIST OF DEMANDS

<b>Demand No.</b>	<b>Department Name</b>	<b>Deptt. Code</b>
1	Legislative Assembly Secretariat	LA
2(Serial)	Governor's Secretariat	GS
3	Council of Ministers	CL
4	Agricultural Marketing	AM
5	Agriculture	
	a) Agriculture	AG
	b) Agriculture (Sericulture)	SR
6	Animal Resources Development	AD
7	Backward Classes Welfare	SC
8	Cooperation	CO
9	Commerce & Industries	Incorporated in D.No.75
10	Consumer Affairs	CA
11	Micro, Small & Medium Enterprises and Textiles (Formerly: Micro & Small Scale Enterprises and Textiles)	CS
12	Planning	Incorporated in D.No.71
13	Higher Education	Incorporated in D.No.70
14	Mass Education Extension & Library Services	EM
15	School Education	ES
16	Environment	EN
17	Excise	Incorporated in D.No.18
18	Finance	
	a) Finance (Audit)	FA
	b) Finance (Excise)	EX
	c) Finance (Institutional Finance)	IF
	d) Finance (Revenue)	FT
19	Fire & Emergency Services	FE
20	Fisheries	FI
21	Food & Supplies	FS
22	Food Processing Industries and Horticulture	FP
23	Forests	FR
24	Health & Family Welfare	HF
25	Public Works	
	a) Public Works	PW
	b) Public Works (Roads)	PR
26	Hill Affairs	Incorporated in D.No.68
27	Home	Incorporated in D.No.68
28	Housing	HO

<b>Demand No.</b>	<b>Department Name</b>	<b>Deptt. Code</b>
29	Industrial Recostruction	Incorporated in D.No.75
30	Information & Cultural Affairs	IC
31	Information Technology & Electronics	IT
32	Irrigation & Waterways	IW
33	Correctional Administration	JL
34	Judicial	JD
35	Labour	LB
36	Land & Land Reforms	Incorporated in D.No.69
37	Law	LW
38	Minority Affairs & Madrasah Education	MD
39	Municipal Affairs	Incorporated in D.No.72
40	Panchayats & Rural Development	PN
41	Parliamentary Affairs	PA
42	Personnel & Administrative Reforms and e-Governance (Formerly: Personnel & Administrative Reforms)	HR
43	Power & Non-Conventional Energy Sources	PO
44	Public Enterprises	Incorporated in D.No.75
45	Public Health Engineering	PH
46	Refugee Relief & Rehabilitation	Incorporated in D.No.69
47	Disaster Management	Incorporated in D.No.73
48	Science & Technology	Incorporated in D.No.70
49	Youth Services and Sports (Formerly: Sports and Youth Services)	
	a) Youth Services and Sports (Sports)	SP
	b) Youth Services and Sports (Youth Services)	YS
50	Sunderban Affairs	SA
51	Technical Education, Training & Skill Development	ET
52	Tourism	TM
53	Transport	TR
54	Urban Development	Incorporated in D.No.72
55	Water Resources Investigation & Development	WI
56	Women Development And Social Welfare	Incorporated in D.No.74
57	Bio-Technology	Incorporated in D.No.70
58	Paschimanchal Unnayan Affairs	PM
59	Self-Help Groups & Self-Employment	SH
60	Civil Defence	Incorporated in D.No.73
61	Chief Minister's Office	CH
62	North Bengal Development	NB
63	Statistics & Programme Implementation	Incorporated in D.No.71
64	Child Development	Incorporated in D.No.74
65	Tribal Development	TW
66	Sericulture	Incorporated in D.No.05



<b>Demand No.</b>	<b>Department Name</b>	<b>Deptt. Code</b>
67	Public Enterprises & Industrial Reconstruction	Incorporated in D.No.75
68	Home and Hill Affairs	
	a) Home and Hill Affairs (Constitution & Election)	CE
	b) Home and Hill Affairs (Commonwealth Relations)	CR
	c) Home and Hill Affairs (Defence)	DF
	d) Home and Hill Affairs (Foreigners & NRI)	PT
	e) Home and Hill Affairs (Hill Affairs)	HA
	f) Home and Hill Affairs (Police)	HP
	g) Home and Hill Affairs (Political)	PL
	h) Home and Hill Affairs (Press)	PS
	i) Home and Hill Affairs (Special)	SL
69	Land & Land Reforms and Refugee Relief & Rehabilitation	
	a) Land & Land Reforms and Refugee Relief & Rehabilitation (Land)	LR
	b) Land & Land Reforms and Refugee Relief & Rehabilitation (RR&R)	RE
70	Higher Education, Science & Technology and Biotechnology	
	a) Higher Education, Science & Technology and Biotechnology (Higher Edu.)	EH
	b) Higher Education, Science & Technology and Biotechnology (Sci. & Tech.)	ST
	c) Higher Education, Science & Technology and Biotechnology (Biotech.)	BT
71	Planning, Statistics and Programme Monitoring	
	a) Planning, Statistics and Programme Monitoring (Planning)	DP
	b) Planning, Statistics and Programme Monitoring (Stat. & Prog.Implementation)	SI
72	Urban Development and Municipal Affairs	
	a) Urban Development and Municipal Affairs (Urban Dev.)	UD
	b) Urban Development and Municipal Affairs (Municipal Affairs)	MA
73	Disaster Management and Civil Defence	
	a) Disaster Management and Civil Defence (Disaster Management)	RL
	b) Disaster Management and Civil Defence (Civil Defence)	CV
74	Women & Child Development and Social Welfare	
	a) Women & Child Development and Social Welfare (Women Dev. & Social Welfare)	SW
	b) Women & Child Development and Social Welfare (Child Development)	CW
75	Large Industries and Enterprises	
	a) Large Industries and Enterprises (Commerce & Indus.)	CI
	b) Large Industries and Enterprises (P.E. & I.R.)	PI

## APPENDIX - D

### List of Budget Publications for Demands for Grants (2017 - 2018)

Sl.No.	B.P. No.	Demand No.	Department Name	Deptt. Code
1	11	1	Legislative Assembly Secretariat	LA
2		2(Serial)	Governor's Secretariat	GS
3		3	Council of Ministers	CL
4		4	Agricultural Marketing	AM
5		5	Agriculture	AG, SR
6	12	6	Animal Resources Development	AD
7		7	Backward Classes Welfare	SC
8		8	Cooperation	CO
9		65	Tribal Development	TW
10	13	10	Consumer Affairs	CA
11		11	Micro, Small & Medium Enterprises and Textiles (Formerly: Micro & Small Scale Enterprises and Textiles)	CS
12	14	14	Mass Education Extension & Library Services	EM
13		15	School Education	ES
14		51	Technical Education, Training & Skill Development	ET
15	15	18	Finance	FA, EX, IF, FT
16	16	16	Environment	EN
17		19	Fire & Emergency Services	FE
18		20	Fisheries	FI
19		21	Food & Supplies	FS
20		22	Food Processing Industries and Horticulture	FP
21		23	Forests	FR
22	17	24	Health & Family Welfare	HF
23	18	25	Public Works	PW, PR
24	19	28	Housing	HO
25	20	30	Information & Cultural Affairs	IC
26		31	Information Technology & Electronics	IT
27		32	Irrigation & Waterways	IW
28		33	Correctional Administration	JL
29	21	34	Judicial	JD
30		35	Labour	LB
31		37	Law	LW
32		38	Minority Affairs & Madrasah Education	MD

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

Sl.No.	B.P. No.	Demand No.	Department Name	Deptt. Code
33	22	40	Panchayats & Rural Development	PN
34		41	Parliamentary Affairs	PA
35		42	Personnel & Administrative Reforms and e-Governance (Formerly: Personnel & Administrative Reforms)	HR
36		43	Power & Non-Conventional Energy Sources	PO
37		45	Public Health Engineering	PH
38	23	49	Youth Services and Sports (Formerly: Sports and Youth Services)	SP, YS
39		50	Sunderban Affairs	SA
40		52	Tourism	TM
41		53	Transport	TR
42	24	55	Water Resources Investigation & Development	WI
43		58	Paschimanchal Unnayan Affairs	PM
44		59	Self-Help Groups & Self-Employment	SH
45		61	Chief Minister's Office	CH
46		62	North Bengal Development	NB
47	26	68	Home and Hill Affairs	CE, CR, DF,PT, HA,HP,PL,PS,SL
48		69	Land & Land Reforms and Refugee Relief & Rehabilitation	LR, RE
49	27	70	Higher Education, Science & Technology and Biotechnology	EH, ST, BT
50		71	Planning, Statistics and Programme Monitoring	DP, SI
51		72	Urban Development and Municipal Affairs	UD, MA
52	28	73	Disaster Management and Civil Defence	RL, CV
53		74	Women & Child Development and Social Welfare	SW, CW
54		75	Large Industries and Enterprises	CI, PI

## APPENDIX - E

### Standard Code of 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

SI.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	GRANTS TO LOCAL BODIES	(GLB)	06
VI	ACCELERATED IRRIGATION BENEFIT PROGRAMME	(AIBP)	07
VII	BORDER AREA DEVELOPMENT PROGRAMME	(BADP)	08
VIII	HILL AREA DEVELOPMENT PROGRAMME	(HADP)	09
IX	TRIBAL SUB PLAN	(TSP)	10
X	ELEVENTH FINANCE COMMISSION	(11-FC)	13
XI	NATIONAL CO-OPERATIVE DEVELOPMENT CORPORATION	(NCDC)	16
XII	GENERAL INSURANCE CORPORATION	(GIC)	17
XIII	URBAN REFORMS INCENTIVE FUND	(URIF)	18
XIV	NATIONAL SOCIAL ASSISTANCE PROGRAMME	(NSAP)	19
XV	ADDITIONAL CENTRAL ASSISTANCE	(ACA)	22
XVI	TWELFTH FINANCE COMMISSION	(12-FC)	27
XVII	NATIONAL E-GOVERNANCE ACTION PLAN	(NEGAP)	29
XVIII	JN NATIONAL URBAN RENEWAL MISSION	(JNURM)	30
XIX	BIDHAYAK ELAKA UNNAYAN PRAKALPA	(BEUP)	31
XX	CENTRAL ROAD FUND	(CRF)	32
XXI	BACKWARD REGION GRANT FUND	(BRGF)	33
XXII	RASTRIYA KRISHI VIKAS YOJANA	(RKVY)	34
XXIII	ARTICLE 275(I) UNDER THE CONSTITUTION	(A275I)	35
XXIV	THIRTEENTH FINANCE COMMISSION	(13-FC)	36
XXV	BACKWARD REGION GRANT FUND (SPECIAL)	(BRGFS)	37
XXVI	AGRICULTURAL DEVELOPMENT	(AGDEV)	38
XXV	ENTRY TAX FUND	(WBETF)	39
XXVI	Other Centrally Assisted State Plan Schemes	(OCASPS)	40
XXVII	Fourteenth Finance Commission	(14-FC)	41
XXVIII	OTHER	(OTHER)	42
XXIX	Backward Region Grant (special) funded by the State	(BRGFS)	43
XXX	Jalatirtha	(JLT)	45

## APPENDIX-E (contd.)

### III. SECTORS

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

### IV. PLAN / NON-PLAN TYPE

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

\* **P-PLAN**    **N-NON-PLAN**

## APPENDIX - E (contd.)

### 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
36.	Scientific Research(Including Science & Technology)	36	EE

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

SL. NO.	DESCRIPTION	CODE	SECTOR CODE
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 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 - F

### 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	Other Administrative Expenses (Formerly 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 -General	31
22	Contributions	32
23	Subsidies	33
24	Scholarships and Stipends	34
25	Grants for creation of Capital Assets	35
26	Secret Service Expenditure	41
27	Suspense	43
28	Interest / Dividend	45
29	Other Charges	50
30	Motor Vehicles	51



**APPENDIX-F (contd.)**

SI. NO.	DESCRIPTION OF DETAILED HEAD	CODE
31	Machinery and Equipment/Tools and Plants	52
32	Major Works / Land and Buildings	53
33	Investments	54
34	Loans and Advances	55
35	Repayment of Loans	56
36	Other Capital Expenditure	60
37	Depreciation	61
38	Reserves	62
39	Inter-Account Transfer	63
40	Write Off / Losses	64
41	Cash Settlement Suspense Account	65
42	P. W. Advance	66
43	Deduct Recoveries	70
44	Purchase	75
45	Workshop Suspense	76
46	Computerization	77
47	Outsourcing of Security, Cleaning and House Keeping services	78
48	Cost of Ration	81
49	Share of Taxes / Duties	82
50	Lump Provision	83
51	Margin Money	84
52	Dietary Charges	85
53	Hospital and Sanitary Charges	86
54	Regeneration	87
55	Escort Charges	88
56	Stock	89
57	Miscellaneous Works	90
58	Renewals and Replacements	91
59	Fuel and Fruit Plantations	97
60	Training	98
61	Employees Provident Fund	99

## APPENDIX-F (contd.)

### 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
		e) Medical Gases including Oxygen	05
4	28 -Payment of Professional & Special Services	a) Capitaion Fees for Insured Medical Practioners.	01
		b) Other Charges	02
5	31-Grants-in-Aid -General	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	70- Deduct Recoveries	a) Others	01
		b) WBHS 2008	02
8	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-F (contd.)**

**III. Standard Detailed Code of Receipts**

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
34.	Premium	34
35.	Tax Deducted at Source	35
36.	Additional Sales Tax	36
37.	Security Deposit	37

## APPENDIX-F (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
26.	Transfer from Revenue Account	26
27.	Development Fund Receipt	27
28.	Development Fund Disbursement	28

## APPENDIX-G

### 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, 69 & 73
4	2014	Administration of Justice	18, 34 & 35
5	2015	Elections	68
6	2020	Collection of Taxes on Income and Expenditure	18
7	2029	Land Revenue	18, 34, & 69
8	2030	Stamp and Registration	18
9	2035	Collection of Other Taxes on Property and Capital Transactions	18
10	2039	State Excise	18
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	06, 07, 08, 11, 18, 19, 20, 23, 28, 32, 40, 42, 43, 45, 68, 69, 72 & 73
17	2051	Public Service Commission	18, 24, 42 & 68
18	2052	Secretariat - General Services	10, 18, 19, 21, 25, 33, 34, 37, 38, 41, 42, 58, 59, 61, 62, 68, 69, 70, 72 & 73

**APPENDIX-G (contd.)**

<b>Serial No.</b>	<b>Major Head</b>	<b>Major Head Description</b>	<b>Demand No.</b>
19	2053	District Administration	69
20	2054	Treasury and Accounts Administration	18
21	2055	Police	68
22	2056	Jails	33
23	2058	Stationery and Printing	18, 33 & 75
24	2059	Public Works	01, 25, 30, 33, 34, 42, 45, 49, 68, 69, 71, 72 & 73
25	2070	Other Administrative Services	18, 19, 34, 37, 41, 42, 53, 68, 69 & 73
26	2071	Pension and Other Retirement Benefits	18
27	2075	Miscellaneous General Services	18 & 68
28	2202	General Education	14, 15, 30, 38 & 70
29	2203	Technical Education	51 & 70
30	2204	Sports and Youth Services	15, 38, 49, 59 & 70
31	2205	Art & Culture	14, 25, 30 & 70
32	2210	Medical and Public Health	24 & 35
33	2211	Family Welfare	24
34	2215	Water Supply and Sanitation	16, 45 & 72
35	2216	Housing	08, 25, 28, 34, 42, 69 & 72
36	2217	Urban Development	40 & 72
37	2220	Information and Publicity	30

**APPENDIX-G (contd.)**

Serial No.	Major Head	Major Head Description	Demand No.
38	2225	Welfare of Sch.Castes, Sch.Tribes, Other Backward Classes and Minorities	07, 38 & 65
39	2230	Labour and Employment	35 & 51
40	2235	Social Security and Welfare	05, 06, 14, 18, 20, 21, 30, 34, 35, 38, 40, 53, 59, 68, 69, 72, 73 & 74
41	2236	Nutrition	05, 24 & 74
42	2245	Relief on account of Natural Calamities	73
43	2250	Other Social Services	08, 18, 24, 25, 30, 32, 38, 45, 52, 53, 68, 69 & 74
44	2251	Secretariat - Social Services	07, 14, 15, 16, 24, 28, 30, 31, 35, 38, 45, 49, 51, 53, 65, 69, 70, 73 & 74
45	2401	Crop Husbandry	04, 05, 06, 08, 11, 20, 22, 23, 55, 69 & 71
46	2402	Soil and Water Conservation	05, 23, 55 & 69
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 & 22
52	2415	Agricultural Research and Education	05, 06, 20, 23 & 55
53	2425	Co-operation	08

**APPENDIX-G (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	40 & 71
57	2506	Land Reforms	69
58	2515	Other Rural Development Programmes	06, 08, 14, 20, 24, 38 & 40
59	2551	Hill Areas	05, 06, 11, 15, 20, 22, 23, 24, 45, 52, 55 & 68
60	2575	Other Special Areas Programmes	40, 43, 50, 58, 62, 68 & 71
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	5, 11 & 22
69	2852	Industries	22, 28, & 75
70	2853	Non-ferrous Mining and Metallurgical Industries	75
71	3051	Port and Lighthouses	53
72	3053	Civil Aviation	53



**APPENDIX-G (contd.)**

Serial No.	Major Head	Major Head Description	Demand No.
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, & 70
78	3435	Ecology & Environment	16
79	3451	Secretariat-Economic Services	04, 05, 06, 08, 11, 20, 22, 23, 25, 32, 40, 43, 52, 53, 55, 68, 70, 71, 72 & 75
80	3452	Tourism	52
81	3454	Census, Surveys and Statistics	18, 34, 68, 70 & 71
82	3456	Civil Supplies	10 & 21
83	3475	Other General Economic Services	10, 18, 72 & 75
84	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Bodies	40, 69 & 72
85	4055	Capital Outlay on Police	68
86	4059	Capital Outlay on Public Works	01, 18, 25, 30, 33, 34, 40, 42, 47, 68, 69, 71, 72, 73 & 75
87	4070	Capital Outlay on Other Administrative Services	19 & 31
88	4202	Capital Outlay on Education, Sports, Art and Culture	14, 15, 30, 38, 49, 51 & 70
89	4210	Capital Outlay on Medical and Public Health	24 & 28
90	4215	Capital Outlay on Water Supply and Sanitation	45 & 72
91	4216	Capital Outlay on Housing	08, 18, 28, 33, 34, 42, 68, 72 & 73

**APPENDIX-G (contd.)**

Serial No.	Major Head	Major Head Description	Demand No.
92	4217	Capital Outlay on Urban Development	72
93	4220	Capital Outlay on Information and Publicity	30
94	4225	Capital Outlay on Welfare of Sch. Castes, Sch. Tribes, O.B.C. and Minorities	07 & 65
95	4235	Capital Outlay on Social Security and Welfare	14, 38, 68, 69, 71 & 74
96	4250	Capital Outlay on Other Social Services	08, 35, 38, 51 & 68
97	4401	Capital Outlay on Crop Husbandry	04, 05, 20, 22 & 55
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	75
103	4408	Capital Outlay on Food, Storage and Warehousing	21
104	4415	Capital Outlay on Agricultural Research and Education	05
105	4425	Capital Outlay on Co-operation	08
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	75
109	4575	Capital Outlay on Other Special Areas Programme	50, 62, 68 & 71
110	4700	Capital Outlay on Major Irrigation	32

**APPENDIX-G (contd.)**

Serial No.	Major Head	Major Head Description	Demand No.
111	4701	Capital Outlay on Major & Medium Irrigation	32
112	4702	Capital Outlay on Minor Irrigation	23, 25, 32 & 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	5 & 11
117	4857	Capital Outlay on Chemical and Pharmaceutical Industries	75
118	4858	Capital Outlay on Engineering Industries	75
119	4859	Capital Outlay on Tele-communication and Electronic Industries	31
120	4860	Capital Outlay on Consumer Industries	75
121	4875	Capital Outlay on Other Industries	75
122	4885	Other Capital Outlay on Industries and Minerals	18 & 75
123	5053	Capital Outlay on Civil Aviation	53
124	5054	Capital Outlay on Roads and Bridges	25
125	5055	Capital Outlay on Road Transport	53
126	5056	Capital Outlay on Inland Water Transport	53
127	5075	Capital Outlay on Other Transport Services	53
128	5425	Capital Outlay on Other Scientific & Environmental Research	70
129	5452	Capital Outlay on Tourism	28 & 52
130	5465	Investments in General Financial & Trading Institutions	18
131	5475	Capital Outlay on Other General Economic Services	69
132	6003	Internal Debt of the State Government	06, 08, 11, 18, 19, 20, 22, 28, 40, 43, 45 & 75

**APPENDIX-G (contd.)**

<b>Serial No.</b>	<b>Major Head</b>	<b>Major Head Description</b>	<b>Demand No.</b>
134	6004	Loans and Advances from the Central Government	18, 32, 42, 45 & 68
135	6210	Loans for Medical and Public Health	24
138	6217	Loans for Urban Development	72
139	6220	Loans for Information and Publicity	30
142	6250	Loans for Other Social Services	08
145	6405	Loans for Fisheries	20
146	6407	Loans for Plantations	75
148	6425	Loans for Co-operation	08
150	6551	Loans for Hill Areas	75
151	6801	Loans for Power Projects	43
152	6851	Loans for Village and Small Industries	11
153	6857	Loans for Chemical and Pharmaceutical Industries	75
154	6858	Loans for Engineering Industries	75
156	6860	Loans for Consumer Industries	11 & 75
157	6875	Loans for Other Industries	30
158	6885	Loans for Other Industries and Minerals	75
159	7055	Loans for Road Transport	53
160	7056	Loans for Inland Water Transport	53
161	7075	Loans for Other Transport Service	25 & 53
162	7465	Loans for General Financial and Trading Institutions	75
163	7610	Loans to Government Servants etc.	18
164	7615	Miscellaneous Loans	18

## APPENDIX-G (contd.)

### II. STATEMENT OF MAJOR HEADS OF ACCOUNT FOR RECEIPTS

Serial No.	Major Head	Major Head Description
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
31	0202	Education, Sports, Art and Culture
32	0210	Medical and Public Health
33	0211	Family Welfare
34	0215	Water Supply and Sanitation

## APPENDIX-G (contd.)

Serial No.	Major Head	Major Head Description
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-G (contd.)

Serial No.	Major Head	Major Head Description
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-G (contd.)

Serial No.	Major Head	Major Head Description
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-G (concl.)

### III. STATEMENT OF MAJOR HEADS OF ACCOUNT FOR CONTINGENCY FUND & PUBLIC ACCOUNT

Serial No.	Major Head	Major Head Description
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 Rendering Accounts to the Same Accounts Officer
30	8686	Adjusting Account between Central and State Governments
31	8728	Cash Remittances and Adjustments between Officers Rendering Accounts to the Same Accounts Officer
32	8793	Inter-State Suspense Account
33	8999	Cash Balance

## APPENDIX-H

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

Sl.No.	Description	Code	Description/Definitions
<b>OBJECT CLASS - 1 ( PERSONNEL SERVICES AND BENEFITS )</b>			
1	Salaries	(01)	It includes pay, allowances of 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. It is further classified under sub-detailed heads [01-Pay, 02- Dearness Allowance, 03-House Rent Allowance ,04-Ad-hoc Bonus, 05-literim Relief, 06- Constituency Allowance, 07-Other Allowances, 08-Ex-gratia Grants, 09- Ration Allowance, 10-Overtime Allowance, 11-Compensatory Allowance, 12-Medical Allowance, 13- Dearness Pay &14-Grade Pay]. The Salary of the re-employed persons, who are entitled to get remuneration in the pay-Band along with Grade pay and other allowances like DA, HRA etc., shall be drawn from the detailed head '01-Salary' and those who are getting consolidated pay in lump-sum amount, without any other allowance, shall be drawn from the detailed-head '02-Waged'.
2	Wages	(02)	It covers the remuneration of labourers and staff at present paid out of contingencies. It also includes the payment of consolidated pay or remuneration to the person engaged on contratual basis in general but shall not include the payment for person engaged towards professional and special services which will be charged under detailed head '28'-02' as per Fin. Dept. order no.-1 F.B. dt.03.01.2011.
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>OBJECT CLASS - 2 ( ADMINISTRATIVE EXPENSES )</b>			
1	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.
2	Medical Reimbursements under WBHS,2008	(12)	It covers the expenses related to reimbursements of the charges incurred by the government employee towards medical treatment under the West Bengal Health Scheme, 2008
3	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 futher classified as Electricity( Sub-detailed Code-01), Telephone ( Sub-detailed Code -02), Maintenance/POL etc. for Office Vehicles, Boats etc., (Sub-detailed Code-03) and Other Office Expenses (Sub-detailed Code-04).
4	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
5	Royalties	(15)	It includes the lease charges for land.
6	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.
7	Maintenance	(19)	It covers the charges on maintenance of works including machinery/ equipments (other than those for office use)
8	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-H (Contd.)

Sl.No. Description	Code	Description/Definitions
9. Motor Vehicles	(51)	It covers expenditure for maintenance of transport vehicles used for functional activities (e.g. Ambulance, Vans etc.) which are distinct from those used for running an office.
10. Machinery & Equipment	(52)	It covers expenditure for maintenance of machinery, equipments, apparatus etc. other than those required for the running of an office and special tools and plants acquired for specific works.
11. Computerization	(77)	It covers the expenditure towards procurement, maintenance etc of computers (including hardware/software and other related consumables).

### OBJECT CLASS - 3 ( CONTRACTUAL SERVICES AND SUPPLIES )

1. 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), other materials and supplies, stores and equipments (Sub detailed Code : 04) and medical gases including oxygen (Sub-detailed Code :05)
2. Arms and Ammunition	(22)	This includes expenditure on arms and ammunition of police and other Para Military establishments.
3. 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.
4. Clothing and Tentage	(25)	It includes expenditure on clothing and tentage of police and Para Military establishments.
5. 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, festivals, State level ceremonies.
6. Minor Works	(27)	It covers the expenditure for minor repairs and maintenance of works, machinery and equipment.
7. 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.
8. Other Contractual Services	(30)	This includes expenditure on service or commitment charges and notional value of gifts received etc.

### OBJECT CLASS - 4 ( GRANTS ETC. )

1. Grants-in-aid - General	(31)	It covers the lump sum grants/ assistance provided to autonomous bodies / local bodies / non-govt. institutions.
2. Contributions	(32)	It includes the payment made as contributions required on membership of different institutions.
3. Subsidies	(33)	It is the contribution made to different organizations / institutions/ commercial undertakings to finance a portion of their expenses.
4. Scholarship & Stipend	(34)	It covers the payment made to students for their academic excellence.
5. Grants for Creation of Capital Assets	(35)	It includes the amount released as grants for creation of capital assets.

### OBJECT CLASS – 5 ( OTHER EXPENDITURE )

1. Secret Service Expenditure	(41)	It includes the charges for secret services rendered.
2. Suspense	(43)	It is meant for initial recording of unaccounted expenditure to be cleared and booked under related head of account subsequently.
3. Interest /Dividend	(45)	It covers the interest on capital and discount on loans.
4. Other Charges	(50)	It includes payment out of discretionary grants, other discounts, awards and prizes etc. It also includes payment of electricity charges other than for maintenance of an office. Any other expenditure which can not be classified under any of these specified object heads will be debited to this head.

## APPENDIX-H (Concl.)

Sl.No.	Description	Code	Description/Definitions
<b>OBJECT CLASS – 6 ( ACQUISITION OF CAPITAL ASSETS &amp; OTHER CAPITAL EXPENDITURE )</b>			
1.	Motor Vehicles	(51)	It covers expenditure on purchase of transport vehicles used for functional activities (e.g. Ambulance, Vans etc.) which are distinct from those used for running an office.
2.	Machinery & Equipment	(52)	It covers expenditure on purchase of machinery, equipments, apparatus etc. other than those required for the running of an office and special tools and plants acquired for specific works.
3.	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.
4.	Investments	(54)	It covers the expenditure incurred for investment.
5.	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.
6.	Repayment of Borrowings	(56)	
7.	Other Capital Expenditure	(60)	
<b>OBJECT CLASS - 7 (ACCOUNTING ADJUSTMENTS)</b>			
1.	Depreciation	(61)	
2.	Reserves	(62)	
3.	Inter Account Transfer	(63)	It includes transfer to and from Reserve Fund, Write back from capital to revenue etc.
4.	Write off / Losses	(64)	It covers writes-off of irrecoverable loans. Losses also include trading losses.
5.	Cash Settlement Suspense Account	(65)	
6.	P.W. Advance	(66)	
7.	Deduct Recoveries	(70)	
<b>OBJECT CLASS - 8 ( OTHER ITEMS )</b>			
1.	Purchase	(75)	
2.	Work Shop Suspense	(76)	
3.	Share taxes / duties	(82)	It includes share of taxes and duties made to the local bodies.
4.	Lump provision	(83)	It is used to cover future expenses (e.g. provision made for payment of arrear salary on revision of pay scales)
5.	Margin Money	(84)	It is used to cover the expenditure sanctioned as margin money to business entrepreneurs.
6.	Dietary Charges	(85)	It covers the charges related to dietary items of hospitals.
7.	Hospital and Sanitary Charges	(86)	It covers the charges related to sanitation and cleaning of hospitals / medical institutions.
8.	Regeneration	(87)	It is used for charges required towards regeneration.
9.	Escort charges	(88)	It is the charges paid to police department for providing police personnel as security escorts.
10.	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).
11.	Miscellaneous Works	(90)	It is used to meet the expenditure not covered in any other object head.
12.	Renewals and Replacements	(91)	
13.	Fuel and fruit plantations	(97)	
14.	Training	(98)	It includes charges relating to training of government employees.
15.	Employees Provident Fund	(99)	

## APPENDIX-I

**F.No. 55(5)/PF.II/2011**  
**Ministry of Finance**  
**Department of Expenditure**  
**Plan Finance-II Division**

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New Delhi, dated January 6, 2014

### Office Memorandum

**Subject: Guidelines for Flexi-Funds within Centrally Sponsored Schemes (CSSs).**

#### Objectives

The introduction of a flexi-fund component within the Centrally Sponsored Schemes (CSS) has been made to achieve the following objectives:-

- (i) To provide flexibility to States to meet local needs and requirements within the overall objective of each programme or scheme;
- (ii) To pilot innovations and improved efficiency within the overall objective of the scheme and its expected outcomes;
- (iii) To undertake mitigation/restoration activities in case of natural calamities in the sector covered by the CSS.

#### Budgetary Allocation

2. Central Ministries concerned shall keep at least 10% of their Plan budget for each CSS as flexi-funds, except for Schemes which emanate from a legislation (e.g. MGNREGA), or, schemes where the whole or a substantial proportion of the budgetary allocation is flexible (e.g. RKVY).

#### Allocation of State Share

3. After approval of the Plan Budget, Central Ministries shall communicate tentative allocations for each CSS to States including the allocation of flexi-funds by the end of May of every financial year. In the CSS that are demand-driven or project-driven and it is not feasible to make allocations to States, tentative allocations for a quarter/half-year/year shall invariably be communicated to States by the end of May of every financial year. Allocation to the States shall be based on transparent and equitable criteria. Central Ministries shall make allocations for 10% of flexi-funds for the CSS amongst States in the same proportion as tentative State allocations in the 90% portion of the CSS.
4. Flexi-funds will be a part of the CSS and the name of the concerned CSS will precede the word 'flexi-funds', in the communication to States. There will be no separate budget and account head for this purpose.
5. As flexi-funds are a part of the concerned CSS, the same State share (including beneficiary contribution, if any) would be applicable for the flexi-fund component as well. However, States may provide additional share (including beneficiary contribution, if any) over and above the required State share for the flexi-funds component of the allocation for the CSS.

#### Use of flexi-funds

6. States may use the flexi-funds for the CSS to meet the objectives mentioned above in accordance with the broad objectives of the main Scheme. The flexi-funds may also be utilized for mitigation/restoration activities in the event of natural calamities in accordance with the broad objectives of the CSS. However, the specific guidelines of the CSS, applicable for 90% of the CSS allocation, will not be essential for the Flexi-funds component of the CSS, except for State share requirements.

## APPENDIX-I (contd.)

7. The flexi-funds of a CSS in a particular sector, however, shall not be diverted to fund activities/schemes in other sectors. For example, if a particular CSS relates to elementary education, the flexi-funds for that scheme can only be used for elementary education and not for agriculture or any other sector. But it would be permissible to converge flexi-funds of different schemes to improve efficiency and effectiveness of outcomes.
8. The purpose of providing flexi-funds is to enable States to undertake new innovative schemes in the particular area covered by the CSS. Flexi-funds shall not be used to substitute State's own non-Plan or Plan schemes/expenditure. It shall also not be used for construction/repairs of offices/residences for Government officials, general publicity, purchase of vehicles/furniture for offices, distribution of consumer durables/non-durables, incentives/rewards for staff and other unproductive expenditure.
9. Schemes taken up with Flexi-funds shall invariably carry the name of concerned CSS.
10. The State-level Sanctioning Committee (SLSC) may sanction projects under the flexi-funds component. States will not be required to send the project to Ministries for approval under the flexi-funds window as the SLSC will have a representative of the concerned Ministry and Planning Commission.

States wishing to use flexi-funds as part of the normal 90% component are free to do so.

### **Release of Flexi-funds**

11. Release of flexi-funds for each CSS may be made on a prorata basis along with the normal releases under CSS. In other words, no separate system for release or for utilization certificates for flexi-funds would be required.
12. Flexi-funds within each CSS will be subject to the same audit requirements as the main CSS including the audit by the Comptroller & Auditor General of India (CAG).

### **Monitoring & Evaluation**

13. Web-based requirements for reporting the use of flexi-funds may be designed by adding modules to the existing MIS. Outcomes (medium term) and outputs (short term) need to be part of the MIS along with pictures/images and good practices to ensure greater transparency and cross-learning across States. For this purpose, web portal for sharing best practices is proposed to be created in Planning Commission.
14. Evaluation of flexi-funds may be done through the existing evaluation processes including those by Ministries, Programme Evaluation Organisation (PEO) and Independent Evaluation Organisation (IEO), Planning Commission and by independent third parties. Terms and conditions for evaluation may be designed in such a manner that outcomes of the Scheme as a whole as well as flexi-funds are well identified/measured.
15. These guidelines will be applicable from the financial year 2014-15.

Sd/-  
Dr. Saurabh Garg  
Joint Secretary (Plan Finance-II)  
Government of India

## **APPENDIX-I (contd.)**

**No.M –12043/03/2013–PC**  
**Planning Commission**  
**(Plan Coordination and Management Division)**

Yojana Bhavan, Sansad Marg,  
New Delhi-110001,  
July 11, 2013

### **OFFICE MEMORANDUM**

**Subject : Restructuring of Centrally Sponsored Schemes in the 12<sup>th</sup> plan-approval of the Cabinet.**

The undersigned is directed to inform that following proposals for restructuring the Centrally Sponsored Schemes under the 12<sup>th</sup> Plan have been approved:

1. The existing CSS/ACA Schemes in the Twelfth Five-Year Plan have been restructured into 66 Schemes, including Flagship Programmes. The list of 66 schemes approved by the Cabinet is enclosed at Annex-I. It may be mentioned that in the current Financial year, budgetary provision has been made for 137 CSS and 5 scheme based ACA schemes. The indicative mapping of these schemes into 66 CSS, placed at Annex-IA has also been approved. The list of the CSS components which may be implemented as Central sector schemes is at Annex-II.
2. In the 12<sup>th</sup> plan, no new CSS other than those which have been included in the list of 66 CSS would be introduced. For the 66 CSS/ACA/Flagship schemes, implementing Ministries/ Departments should obtain scheme wise approval of the Competent Authority in case guidelines of the scheme are proposed to be changed for implementation in the 12th plan. Where no specific guidelines are to be changed and the schemes have been merged into Umbrella schemes, implementing Ministries/Departments may issue instructions to that effect. It is further proposed that where introduction of an additional component within an existing Umbrella scheme or modification of an existing component is sought, the level of approval would be determined by the extant financial delegation as if the said component, is a stand - alone scheme.
3. If a new CSS is proposed to be introduced, they may ordinarily be considered only at the stage of mid term appraisal of the 12<sup>th</sup> Plan. In addition, such proposals may be first placed before the empowered Inter-Ministerial Committee co-chaired by Secretary Planning Commission and Secretary Expenditure and with representatives of the Administrative Ministry after consultation with State Governments.
4. Out of the 66 approved CSS, 17 would be implemented as Flagship Programmes as listed at Annexure III.
5. At least 10% of the outlay of each CSS/ACA/Flagship Scheme would be kept as Flexi funds. In this regard, Planning Commission would be issuing guidelines separately.
6. All Plan schemes under which Central Assistance is provided to the States are to be classified and budgeted together as Central Assistance to State Plans with effect from 2014-15 (BE) onwards.
7. State specific guidelines for each CSS/ACA/Flagship scheme may be formulated for which an Inter-Ministerial Committee under the Co-chairpersonship of the. Secretary (Planning Commission) and Secretary (Department of Expenditure) with representative of the State Government concerned is to be

## APPENDIX-I (contd.)

constituted. A notification forming the aforesaid Committee is being issued separately.

- 8 For each new CSS/ACA/Flagship scheme, at least 25% of funds may be contributed by the General Category States and 10% fund by the Special Category States including States of J&K, Himachal Pradesh and Uttarakhand.
9. For all CSS/ACA schemes funds will be placed with the Administrative Ministries for transfer to the States through the Consolidated Fund of the States concerned. This mode of transfer may be implemented in a phased manner in BE 2014-2015.
10. These arrangements shall come into force for the remaining years of the Twelfth Five Year Plan.

Sd/-  
Rakesh Ranjan  
Adviser (PCMD & HUA)  
Planning Commission  
Tel. 23096783

## ANNEX-II

### **CSS/components now proposed to be implemented as a Central Sector Scheme.**

- a) National scheme for Welfare of Fishermen (Department of Animal Husbandry, Dairying and Fisheries).
- b) Rajiv Rinn Yojana: (Ministry of Housing and Urban Poverty Alleviation).
- c) North-Eastern industrial and Investment Promotion Policy (**NEIIPP**) – 2007.
- d) Package for special category States (SPS)- (Department of Industrial Policy and Promotion).
- e) Research information & Mass Education, Tribal Festival and Others (Ministry of Tribal Affairs).
- f) Post Matric Scholarship for students with Disabilities: Department of Disability Affairs.
- g) Pre-matric scholarships for Student with Disabilities: Department of Disability Affairs.
- h) Scholarship schemes (pre-matric, post matric and merit cum means based scholarship) –Department of Minority Affairs.



## ANNEX - I

### List of 66 CSS approved by the Cabinet for the 12th Plan.

Sl. No.	Department/Schemes/Programmes
<b>DEPARTMENT OF AGRICULTURE &amp; COOPERATION</b>	
1	National Food Security Mission
2	National Horticulture Mission
3	National Mission on Sustainable Agriculture
4	National Oilseed and Oil Palm Mission
5	National Mission on Agriculture Extension and Technology
6	Rashtriya Krishi Vikas Yojana (RKVY) (ACA)
<b>DEPARTMENT OF ANIMAL HUSBANDRY, DAIRYING &amp; FISHERIES</b>	
7	National Livestock Management Programme
8	National Livestock Health and Disease Control Programme
9	National Plan for Dairy Development
<b>DEPARTMENT OF COMMERCE</b>	
10	Assistance to States for Infrastructure Development for Exports (ASIDE)
<b>MINISTRY OF DRINKING WATER SUPPLY</b>	
11	National Rural Drinking Water Programme
12	Nirrnal Bharat Abhiyan
<b>MINISTRY OF ENVIRONMENT AND FORESTS</b>	
13	National River Conservation Programme (NRCP)
14	National Afforestation Programme (National Mission for a Green India)
15	Conservation of Natural Resources and Ecosystems
16	Integrated Development of Wild Life Habitats
17	Project Tiger
<b>DEPARTMENT OF HEALTH AND FAMILY WELFARE</b>	
18	National Health Mission including NRHM
19	Human Resource in Health and Medical Education
<b>DEPARTMENT OF AYUSH</b>	
20	National Mission on Ayush including Mission on Medicinal Plants
<b>DEPARTMENT OF AIDS CONTROL (New Department)</b>	
21	National AIDS & STD Control Programme
<b>MINISTRY OF HOME AFFAIRS</b>	
22	National Scheme for Modernization of Police and other forces
23	Border Area Development Programme (BADP) (ACA) (MHA/M/o Finance)
<b>MINISTRY OF HOUSING &amp; URBAN POVERTY ALLEVIATION</b>	
24	National Urban Livelihood Mission
25	Rajiv Awas Yojana ( including JNNURM part of Mo HUPA)
<b>DEPARTMENT OF SCHOOL EDUCATION AND LITERACY</b>	
26	Sarva Shiksha Abhiyan (SSA)
27	National Programme Nutritional Support to Primary Education (MDM)
28	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
29	Support for Educational Development including Teachers Training & Adult Education
30	Scheme for setting up of 6000 Model Schools at Block level as Benchmark of Excellence
31	Scheme for providing education to Madrasas, Minorities and Disabled
<b>DEPARTMENT OF HIGHER EDUCATION</b>	
32	Rashtriya Uchhtar Shiksha Abhiyan
<b>MINISTRY OF INFORMATION TECHNOLOGY / MINISRY OF FINANCE</b>	
33	National E-Governance Action Plan (NeGAP) (ACA)
<b>MINISTRY OF LABOUR &amp; EMPLOYMENT</b>	
34	Social Security for Unorganized Workers including Rashtriya Swasfhaya Bima Yojana

Sl. No.	Department/Schemes/Programmes
35	Skill Development Mission
<b>MINISTRY OF LAW AND JUSTICE</b>	
36	Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas
<b>MINISTRY OF MINORITY AFFAIRS</b>	
37	Multi Sectoral Development Programme for Minorities
<b>MINISTRY OF PANCHAYATI RAJ</b>	
38	Backward Regions Grant Fund (District Component) (ACA) (M/o PR/M/o Finance)
39	Rajiv Gandhi Panchayat Sashastrikan Yojana
<b>DEPARTMENT OF RURAL DEVELOPMENT</b>	
40	National Rural Employment Guarantee Scheme (MGNREGA)
41	Pradhan Mantri Gram Sadak Yojana (PMGSY)
42	Indira Awaas Yojana (IAY)
43	National Rural Livelihood Mission (NRLM)
44	National Social Assistance Programme (NSAP) (M/o RD / M/o Finance)
<b>DEPARTMENT OF LAND RESOURCES</b>	
45	Integrated Watershed Management Programme (IWMP)
46	National Land Record Management Programme (NLRMP)
<b>MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT &amp; DISABILITY AFFAIRS</b>	
47	Scheme for Development ,of Scheduled Castes
48	Scheme for Development of Other Backward Classes and denotified, nomadic and semi-nomadic Tribes.
49	Scheme for development of Economically backward Classes ( EBCs)
50	Pradhan Mantri Adarsh Gram Yojana (PMAGY)
<b>DEPARTMENT OF DISABILITY AFFAIRS</b>	
51	National Programme for Persons with Disabilities
<b>MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION</b>	
52	Support for Statistical Strengthening
<b>MINISTRY OF TEXTILES</b>	
53	National Handloom Development Programme
54	Catalytic Development programme under Sericulture
<b>MINISTRY OF TOURISM</b>	
55	Infrastructure Development for Destinations and Circuits
<b>MINISTRY OF TRIBAL AFFAIRS</b>	
56	Umbrella scheme for Education of ST students
<b>MINISTRY OF WOMEN AND CHILD DEVELOPMENT</b>	
57	Integrated Child Development Services (ICDS)
58	National Mission for Empowerment of Women including Indira Gandhi Matritav Sahyog Yojana
59	Integrated Child Protection Scheme (ICPS)
60	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)
<b>MINISTRY OF WATER RESOURCES / MINISTRY OF FINANCE</b>	
61	Accelerated Irrigation Benefit & Flood Management Programme (merging AIBP and other programmes of water resources such as CAD, FMP etc.) (ACA)
<b>DEPARTMENT OF SPORTS</b>	
62	Panchayat Yuva Krida aur Khel Abhiyan (PYKKA)
<b>DEPARTMENT OF FOOD PROCESSING INDUSTRIES</b>	
63	N ational Mission on Food Processing
<b>MINISTRY OF URBAN DEVELOPMENT / MINISTRY OF FINANCE</b>	
64	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)
<b>PLANNING COMMISSION / MINISTRY OF FINANCE</b>	
65	Backward Regions Grant Fund (BRGF) (State Component) (ACA)
<b>MINISTRY OF YOUTH AFFAIRS AND SPORTS</b>	
66	National Service Scheme (NSS)

## ANNEX-IA

### Mapping of Schemes proposed to be implemented in Twelfth Five Year Plan

Sl. No.	Department/Schemes/Programmes	CSS schemes proposed during 12th Plan
1	2	3
<b>DEPARTMENT OF AGRICULTURE &amp; COOPERATION</b>		
1	National Food Security Mission	1. National Food Security Mission (1 & 2)
2	Technology Mission on Cotton	
3	National Horticulture Mission	2. National Horticulture Mission (3, 4 & 5)
4	National Mission on Bamboo	
5	Horticulture Mission for North East and Himalayan States	
6	National Mission on Micro Irrigation	3. National Mission on Sustainable Agriculture (6, 7, 8 & 9)
7	Mission Mode Project on Agriculture-National e-Governance Plan (NeGP)	
8	National Project on Management of Soil Health & Fertility	
9	National Mission for Sustainable Agriculture (NMSA)	
10	Integrated Oilseeds, Oil Palm, Pulses and Maize Development (ISOPOM)	4. National Oilseed and Oil Palm Mission (10 & 11)
11	National Mission on Oilseeds & Oil Palm (NMOOP)	
12	Support to State Extension Programme for Extension Reforms	5. National Mission on Agriculture Extension and Technology (12 & 13)
13	National Mission on Agriculture Extension & Technology (NMAE&T)	
<b>DEPARTMENT OF ANIMAL HUSBANDRY, DAIRYING &amp; FISHERIES</b>		
14	National Programme on Bovine Breeding	6. National Plan for Dairy Development (14, 15 & 16)
15	National Programme for Bovine Breeding and Dairy (NPBBD)	
16	Dairy Development Projects	
17	Livestock Health and Disease Control (LH & DC)	7. National Livestock Health and Disease Control Programme (LH & DC) (17)
18	National Project for Cattle and Buffalo Breeding	8. National Livestock Management Programme (18, 19, 20, 21, 22, 23, 24, 25 & 26)
19	Poultry Development	
20	Utilization of Fallen Animals	
21	Conservation of Threatened Livestock Breeds	
22	Feed & Fodder Development Scheme	
23	Livestock Insurance	
24	Livestock Extension and Delivery Services	
25	Establishment/ Modernization of rural slaughter houses, including mobile slaughter Plants	
26	National Livestock Mission	
27	National Scheme of Welfare of Fishermen	To be taken up as a central sector scheme.
28	Special Livestock and Fisheries Sectors' Package for Iddukki and Kuttanad districts of Kerala (this is to be discontinued as per the Adviser	This scheme has been completed and will discontinue in 2014-15.
29	Development of Marine Fisheries, Infrastructure & Post Harvest Operations	Being transferred to National Fishery Development Board.
30	Development of Inland Fisheries & Aquaculture.	
<b>DEPARTTMENT OF COMMERCE</b>		
31	ASIDE	9. ASIDE (31)
<b>DEPARMTMENT OF INDUSTRIAL POLICY AND PROMOTION</b>		
32	Package for (Other than North East) Special Category States	To be taken as Central Sector schemes.
33	NEIIPP, 2007	

Sl. No.	Department/Schemes/Programmes	CSS schemes proposed during 12th Plan
1	2	3
MINISTRY OF ENVIRONMENT AND FORESTS		
34	National River Conservation Plan (NRCP)	10. National River Conservation Programme (NRCP) (34)
35	Afforestation and Forest Management	11. National Afforestation Programme (35) (Green India Mission and Forest Management)
36	Conservation of Natural Resources and Ecosystems	12. Conservation of Natural Resources and Ecosystems (36)
37	Wild Life Management	13. Integrated Development of Wild Life Habitats (37) (Wildlife Management)
38	Project Tiger	14. Project Tiger (38)
DEPARTMENT OF HEALTH AND FAMILY WELFARE		
39	National Rural Health Mission/National Health Mission (NRHM/NUHM)	15. National Health Mission including NRHM (39, 40, 41, 42, 43, 44, 45, 46, 47, 49, 50 & 51)
40	Cancer Control	
41	National Mental Health Programme	
42	National Programme for Prevention and Control of Cancer	
43	Diabetes, Cardiovascular Diseases and Stroke	
44	Assistance to State for Capacity Building (Trauma Care)	
45	Health Care for the Elderly	
46	Pilot Projects	
47	National Programme for control of Blindness	16. Human Resource in Health and Medical Education (48)
48	E-Health including Telemedicine	
NEW INITIATIVES UNDER CSS		
49	Strengthening of State drug regulatory system	Included in NRHM
50	Strengthening of State food regulatory system	
51	Innovation based schemes	
DEPARTMENT OF AYUSH		
52	Promotion of AYUSH	17. National Mission on Ayush including Mission on Medicinal Plants (52, 53 & 54)
53	National Mission on AYUSH	
54	National Mission on Medicinal Plants	
DEPARTMENTS OF AIDS CONTROL		
55	National AIDS Control Programme	18. National AIDS & STD Control Programme (55)
DEPARTMENT OF HOME AFFAIRS		
56	Crime and Criminal Tracking Network and System (On going Centrally Sponsored Schemes) and Enhanced initiative for Criminal Tracking Network and System (New Centrally Sponsored Schemes)	19. National Scheme for Modernization of Police and other forces. (56, 57, 58, 59, 60 & 61)
57	Special infrastructure Scheme in Leftwing extremism affected states	
58	Strengthening of Fire and Emergency Services	
59	Revamping of Civil Defense	
60	Setting up of Counter Insurgency and Anti Terrorists Schools (CIAT) in Left Extremism Area (LWE) (Centrally Sponsored Scheme)	
61	Other Disaster Managements projects.	
MINISTRY OF HOUSING & URBAN POVERTY ALLEVIATION		
62	Swarna Jayanti Shahari Rozgar Yojana (SJSRY)/National Urban Livelihoods Mission (NULM)	20. National Urban Livelihood Mission (62)

Sl. No.	Department/Schemes/Programmes	CSS schemes proposed during 12th Plan
1	2	3
63	Integrated Low Cost Sanitation (ILCS)	The scheme, depending on the survey of dry latrine is likely to concluded by 2013-14
		21. Rajiv Awas Yojana (MoHUPA part of JNNURM (earlier an ACA scheme).
DEPARTMENT OF SCHOOL EDUCATION AND LITERACY		
64	Sarva Shiksha Abhiyan(SSA)	22. Sarva Shiksha Abhiyan (SSA) (64 & 65)
65	Mahila Samakhya	
66	National Programme of Nutritional Support to Primary Education (Mid Day Meal Scheme)	23. National Programme Nutritional Support to Primary Education (MDM) (66)
67	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	24. Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (67, 68, 69 & 70)
68	Information and Communication Technology in Schools	
69	Scheme for construction and running of Girls Hostel’s for students of secondary and Higher Secondary Schools	
70	Vocationalisation of Education	
DEPARTMENT OF SCHOOL EDUCATION		
71	National means cum Merit Scholarship Scheme	25. Support for Educational Development including Teachers Tranning and Adult Education (71, 72, 73, 74 & 75)
72	National Scheme for Incentive to the Girl Child for Secondary Education	
73	Centrally Sponsored Scheme of appointment of Language Teachers	
74	Strengthening of Teachers Training Institutions	
75	Adult Education & Skill Development Scheme	
76	Scheme for setting up of 6000 Model Schools at Block level as Benchmark of Excellence	26. Scheme for setting up of 6000 Model Schools at Block level as Benchmark of Excellence (76)
77	The Scheme for Providing Quality Education in Madrassas (SPQEM)	27. Scheme for providing education to Madrasas, Minorities and Disabled (77, 78 & 79)
78	The scheme for Infrastructure Development in Minority Institutions (IDMI)	
79	Inclusive Education for the Disabled at Secondary School (IEDSS)	
DEPARTMENT OF HIGHER EDUCATION		
80	Strategic Assistance for State Higher Education - Rashtriya Uchcha Shiksha Abhiyan (RUSA )	28. Rashtriya Ucchtar Shiksha Abhiyan (80 & 81)
81	Support for the Polytechnics in the Stales including strengthening of existing polytechnics, setting up of new Polytechnics, Community Polytechnics and Women’s Hostel in Polytechnics	
MINISTRY OF LABOUR & EMPLOYMENT		
82	Skill Development	29. Skill Development (82)
83	Social Security for Unorganized Workers	30. Social Security for Unorganized workers ( RSBY to run as a component as an when the umbrella scheme is finalised)
MINISTRY OF LAW AND JUSTICE		
84	For development of infrastructure facilities for judiciary	31. Development of infrastructure facilities for judiciary including Gram Nyayalayas currently being implemented as Central sector scheme. (84)
MINISTRY OF MINORITY AFFAIRS		
85	Merit-cum-Means scholarship for professional and technical courses	32. Multi Sectoral Development Programme for Minorities (85 & 88)

Sl. No.	Department/Schemes/Programmes	CSS schemes proposed during 12th Plan
1	2	3
86	Pre-Matric Scholarships for Minorities	
87	Post-Matric Scholarships for Minorities	
88	Multi Sectoral Development Programme for Minorities in selected of minority concentration districts	
MINISTRY OF PANCHAYATI RAJ		
89	Rajiv Gandhi Panchayat Sashaktiran Abhiyan (RGPSA)	33. Rajiv Gandhi Panchayat Shasatikaran Yojana (89)
DEVELPTMENT OF RURAL DEVELOPMENT		
90	M. G. National Rural Employment Gurantee Scheme	34. National Rural Employment Guarantee Scheme
91	Pradhan Mantri Gram Sadak Yojana (PMGSY)	35. Pradhan Mantri Gram Sadak Yojana (PMGSY)
92	Rural Housing - IAY	36. Indira Awas Yojana
93	Swaranjayanti Gram Swarozgar Yojana (SGSY)/NRLM	37. National Rural Livelihood Mission (93 & 94)
94	DRDAAdministration	
95	Provision for Urban Amenities in Rural Areas (PURA)	To be taken as a Central sector initiative
	Flexi Fund	It is proposed now to have a 10% flexifund in all schemes
DEPARTMENT OF LAND RESOURCES		
96	Integrated Watershed Management Programme (IWMP)	38. Integrated Watershed Management Programme (IWMP)
97	National Land Records Modernisation Programme (NLRMP)	39 National Land Records Modernisation Programme (NLRMP)
MINISTRY OF DRINKING WATER & SANITATION		
98	National Rural Drinking Water Programme	40. National Rural Drinking Water Programme
99	Total Sanitation Campaign/Nirmal Bharat Abhiyan and NGP	41. Nirmal Bharat Abhiyan
MINISTRY OF ROAD TRANSPORT & HIGHWAYS		
100	E&I for States & Uts from CRF	It a block grant.
MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT (Backward Classes - SCs+OBCs)		
101	Post Matric Scholarship Scheme for SC Students	42. Scheme for the Development of scheduled Caste (101, 102 [Hostel for SCs only], 103-106 & 109)
102	Grant for construction of Boys & Girls Hostels for SC & OBCs students	
103	Protection of Civil Rights (PCR) Act, 1955 & Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act, 1989	
104	Slate Scheduled Castes Development Corporations	
105	Pre-Matric Scholarship scheme for SCs	
106	Upgradation of Merit of SC Students	
107	Post Matric Scholarship for Other Backward Classes	43. Scheme for Development of OBC and DNT and Semi nomadic tribes (107, 108, 102 [Hostel for OBC students] and sub scheme for DNT and semi nomadic tribes as and when proposed.)
108	Pre-Matric Scholarship for Other Backward Classes	
109	Pre- Matric Scholarship for Children of those engaged in Unclean Occupations.	44. Scheme for the development of Economically Backward classes.
110	Pradhan Mantri Adarsh Gram Yojana (PMAGY) in SC villages.	45. Pradhan Mantri Adarsh Gram Yojana (PMAGY) (110)
DEPARTMENT OF DISABILITY AFFAIRS		
111	Post-Matric Scholarships for students with disabilities	To be taken as Central sector Scheme
112	Pre-Matuc Scholarships for SwDs	To be taken as Central sector Scheme

Sl. No.	Department/Schemes/Programmes	CSS schemes proposed during 12th Plan
1	2	3
113	Hostels for existing Government special schools not having hostels and augmentation of seats in existing hostels of Government special schools	46. National Programme for persons with disabilities (113)
MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION		
114	India Statistical Strengthening Project (ISSP)	47. Support for Statistical Strengthening (114 & 115)
115	Basic Statistics for Local Level Development (BSLLD)	
MINISTRY OF TEXTILES		
116	Sericulture: Catalytic Development Programme (CDP)	48. Catalytic Development programme for Sericulture
117	Handlooms: Revival Reform & Restructuring Package for the Handloom Sector	49. National Handloom Development Programme (117 & 118)
	New schemes	
118	Handlooms	
MINISTRY OF TOURISM		
119	Product/ Infrastructure Development for destination and Circuits	50. Infrastructure Development for destinations and circuits
MINISTRY OF TRIBAL AFFAIRS		
120	Scheme of PMS, Book Bank and Upgradation of Merit of ST students	51. Umbrella scheme for Education of ST student. (120, 121, 122 & 124). This would also include central sector scheme of pre-matric scholarship of ST student and Top class education for ST student.
121	Scheme of Hostels for ST Girls and Boys	
122	Establishment of Ashram Schools in TSP Areas	
123	Research information & Mass Education, Tribal Festival and Others	To be taken as a central sector initiative.
124	Pre matric scholarship for ST students ( Class IX to X)	
MINISTRY OF URBAN DEVELOPMENT/MINISTRY OF FINANCE		
125	National Urban Information System (NUIS)	JNNURM (MoUD portion)
126	Pooled Finance Development Fund (PFDF)	
MINISTRY OF WOMEN AND CHILD DEVELOPMENT		
127	Child Development integrated Child Development Services (ICDS)	52. ICDS (127, 128 & 129)
128	World Bank assisted ICDS Systems Strengthening and Nutrition Improvement Project (ISSNIP)	
129	National Nutrition Mission (NNM)	
130	Umbrella Scheme for Protection and Development of Women	53. National Mission for Empowerment of women including Indira Gandhi Matritva Sahyog Yojana (IGMSY) (130 & 131)
131	Indira Gandhi Matritva Sahyog Yojana (IGMSY)-CMB Scheme	
132	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) - SABLA	54. Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA(132)
133	Integrated Child Protection Scheme (ICPS)	55. ICPS (133)
DEPARTMENT OF YOUTH AFFAIRS		
134	National Service Scheme(NSS)	56. National Service Scheme
DEPARTMENT OF SPORTS		
135	Panchayat Yuva Krida aur Khel Abhiyan (PYKKA)	57. Panchayat Yuva Krida aur Khel Abhiyan (PYKKA)
DEPARTMENT OF FOOD PROCESSING INDUSTRIES		
136	National Mission on Food Processing	58. National Mission on Food Processing
MINISTRY OF CULTURE		
137	Archaeology	Maybe be taken up as a Central sector initiative.

## Central Assistance for States and Union Territory Plans (GBS) for 2013-14 (BE)

Sl. No.	Items	Proposed Scheme of 12th Five Year Plan
1	2	3
	<b>A CENTRAL ASSISTANCE FOR STATE PLANS UNION TERRITORIES</b>	
1	Normal Central Assistance	Block Grant in Demand 36 of M/o Finance To be Continued as ACA
2	Special Plan Assistance	To be Continued as ACA Block Grant in Demand 36 of M/o Finance
3	Special Central Assistance (untied)	Block Grant in Demand 36 of M/o Finance To be Continued as ACA
4	Special Central Assistance, of which	
	(a) Hill Areas	Block Grant in Demand 36 of Ministry of Finance
	(b) Tribal Sub-Plan	The current arrangement may continue as it is a charged expenditure.
	(c) Grants under proviso to Article 275 (1)	The current arrangement may continue as it Is a charged expenditure.
	(d) Border Areas	59. Border Area Development Programme
	(e) North Eastern Council	Block grant
5	Assistance from Central Pool of Resources for	NE & Sikkim
6	Bodoland Territorial Council	
7	MPs Local Area Development Scheme	Block grant
8	Additional Central Assistance for Externally Aided Projects	Pass through to States through Demand No. 36 of the MoF
9	Accelerated Irrigation Benefit Programme (AIBP) and Other Water Resources Programmes	60. Accelerated Irrigation Benefit & Flood Management Programme (merging AIBP and other programmes of water resources such as CAD, FMP etc.) (Operated by M/o Water Resources & M/o Finance)
10	Roads and Bridges	Block grant
11	National Social Assistance Programme (NSAP) (including Annapurna)	61. National Social Assistance Programme (NSAP) (Operated by Department of Rural Development)
12	National E-Governance Action Plan (NEGAP)	62. National E-Governance Action Plan (NeGAP) (Operated by Ministry of Information & Technology & M/o Finance)
13	Backward Regions Grant fund, of which	Backward Regions Grant Fund (BRGF)
	(b) State Component	63. State Component (Operated by Planning Commission & M/o Finance)
	(a) District Component	64. District Component (Operated by M/o Panchayati Raj & M/o Finance)
14	ACA for LWE districts *	Block Grant in Demand 36 of M/o Finance
15	Jawaharlal Nehru National Urban Renewal Mission (JNNURM), of which	
	(a) Sub Mission on Urban Infrastructure and Governance (UIG) (b) Urban Infrastructure Development for Small and Medium Towns (UIDSSMT) & (c) Capacity Building	65. Jawaharlal Nehru National Urban Renewal Mission (includes 2 schemes of Ministry of Urban Development)
	(d) Rajiv AwasYojana (RAY) & Capacity Building	Part of Proposed Scheme at Sl.No. 22
16	Rashtriya Krishi Vikas Yojana (RKVY)	66. Rashtriya Krishi Vikas Yojana (RKVY) (Operated by Dept. of Agriculture & Cooperation)
17	Additional Central Assistance for Other Projects	Block Grant in Demand 36 of M/o Finance. This would include meeting Committed liability for projects like Mumbai Metro line-I, BRIMSTOWA, Chennai Desalinisation Plant etc.
18	Other Additional Central Assistance (ACA)	Block Grant in Demand 36 of M/o Finance To be Continued as ACA



## Annex - II

### FLAGSHIP PROGRAMMERS DURING 12TH FIVE YEAR PLAN

Sl. No.	Name of the Scheme	Ministry / Department
1	2	3
1	Rashtriya Krishi Vikas Yojana (RKVY)	Department of Agriculture and Cooperation
2	Nirmal Bharat Abhiyan	Ministry of Drinking Water and Sanitation
3	National Rural Drinking Water Programme	Ministry of Drinking Water and Sanitation
4	National Health Mission	Department of Health and Family Welfare
5	Backward Region Grant Fund (BRGF)	Ministry of Panchayati Raj
6	Integrated watershed Management Programme	Department of Land resources
7	Rajiv Gandhi Panchayat Sashastrikan Yojana	Ministry of Panchayati Raj
8	Indira Awas Yojana (IAY)	Department of Rural Development
9	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	Department of Rural Development
10	National Social Assistance Programme (NSAP)	Department of Rural Development
11	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Department of Rural Development
12	National Rural Livelihood Mission (NRLM)	Department of Rural Development
13	Mid Day Meal Programme (MDM)	Department of School Education and Literacy
14	Sarva Shiksha Abhiyan (SSA)	Department of School Education and Literacy
15	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)	Ministry of Urban Development and Ministry of HUPA (RAY component)
16	Integrated Child Development Services (ICDS)	Ministry of Women and Child Development
17	Accelerated Irrigation Benefit & Flood Management Programme	Ministry of Water Resources

## **APPENDIX-I (contd.)**

**File No.O-11013/02/2015-CSS & CMC**

**Government of India  
NITI Aayog  
(Governing Council Secretariat)**

**Sansad Marg,  
New Delhi -110001**

**August 17, 2016**

### **OFFICE MEMORANDUM**

**Subject: Rationalization of Centrally Sponsored Schemes- Based on the Recommendations and suggested course of action by the Sub-Group of Chief Ministers- approved by the Cabinet.**

Based on the recommendations of the Sub-Group of Chief Ministers and consultation with various Ministries/ Departments and other stakeholders, Government of India has decided, with the approval of the Cabinet, to rationalize the Centrally Sponsored Schemes (CSSs) in the following manner:

#### **1. National Development Agenda:**

1.1. The following sectors would form a part of the National Development Agenda:

- I. Poverty Elimination – Livelihoods, Jobs and Skill Development
- II. Drinking Water and Swachh Bharat Mission
- III. Rural Connectivity: Electricity; Access Roads and communication
- IV. Agriculture, including Animal husbandry, Fisheries, Integrated Watershed Management and Irrigation
- V. Education, including Mid-Day Meal
- VI. Health, Nutrition, Women and Children
- VII. Housing for All: Rural and Urban
- VIII. Urban Transformation
- IX. Law and Order; Justice Delivery Systems
- X. Others, which may include: Wildlife Conservation and Greening

1.2. The Union and the State Governments would focus jointly on the achievement of the overarching objectives through the instrumentality of CSS.

#### **2. Number of CSS & their Classification:**

2.1. The existing 66 Centrally Sponsored Schemes (CSSs) have been rationalized into 28 umbrella schemes. The list of schemes approved by the Cabinet is enclosed at Annexure-I.

2.2. Out of 28 umbrella schemes, 6 schemes have been categorized as Core of the Core schemes, 20 schemes as Core schemes, and remaining two as Optional schemes. If required, related schemes could be merged and implemented as "Umbrella Schemes", with flexibility to States to administer the admissible components in line with State-specific requirements.

2.3. Core Schemes will have compulsory participation by the States, whereas participation amongst the Optional Schemes would be by choice.

## APPENDIX-I (contd.)

2.4. Core of the Core Schemes are legislatively backed or are designed to subserve the vulnerable sections of our population, and existing funding pattern will continue for these Schemes.

2.5. Classification and share of the Central Government for the Border Area Development Programme (BADP) will be decided by the Finance Minister in consultation with Ministry of Home Affairs and NITI Aayog.

### 3. Budgeting Core and Optional schemes:

3.1. Allocation of funds for the Core Schemes in the Union Budget shall be done by Ministry of Finance in the Demand for Grants of the Central Line Ministries. Inter-state distribution shall be on the basis of criteria evolved by *a Committee comprising Secretary of Nodal Administrative Ministry as Chairman, Financial Adviser of the Ministry, and Adviser concerned of NITI Aayog as Members.*

3.2. For Optional Schemes, a lump sum provision for each State may be intimated in advance on the basis of which states would inform the Ministry of Finance of the preferred distribution within the overall ceiling indicated.

3.3. The Consolidated Demand for the States under this head would be routed through the NITI Aayog to the Ministry of Finance.

3.4. Additionally, the State will have a flexibility of portability from the Optional schemes (should it choose not to utilize its entire allocation under that head) to any other CSS component within the overall budgetary allocation for the State under Central Assistance to State Plans (CASP).

### 4. Funding Pattern:

4.1. The existing funding pattern will continue for Core of the Core schemes.

4.2. For Core Schemes, the funding pattern for the 8 North Eastern States and Himalayan States of Uttarakhand, Himachal Pradesh and Jammu & Kashmir shall be Centre: 90% and State: 10%, whereas for the rest of the States this ratio shall be Centre: 60% and State: 40%.

4.3. For Optional Schemes, the funding pattern for the 8 North Eastern States and Himalayan States of Uttarakhand, Himachal Pradesh and Jammu & Kashmir shall be Centre: 80% and State: 20%, whereas for the rest of the States this ratio shall be Centre: 50% and State: 50%.

4.4. Ordinarily, no CSS will be sanctioned where the central share is less than 50%.

4.5. However, all the sharing patterns indicated above shall be subject to the proviso that if the central share is already below that indicated in the sharing pattern, then the Centre's share would remain capped at their present level.

### 5. Cost norms:

5.1. In construction-based schemes, States may decide cost norms on the basis of Schedule of Rates applicable to the concerned States. Flexibility in cost norms is also introduced in non-construction based schemes, wherever possible. However, the flexibility provided shall be subject to the condition that such flexibility would not create any entitlements for an increased allocation under a Scheme.

## APPENDIX-I (contd.)

### 6. Flexibility and Flexi-funds:

6.1. While designing the CSS, the Central Ministries shall permit flexibility in the choice of components to the States as available under the Rashtriya Krishi Vikaas Yojana (RKVY).

6.2. The flexi-funds available in each CSS has been raised from the current level of 10 percent to 25 percent for States and 30 percent for UTs of the overall annual allocation under each Scheme so that the implementation can be better attuned to the needs of individual States/ UTs.

### 7. Release of Funds:

7.1. Release of an instalment would not be predicated on producing Utilization Certificates (UCs) of the last instalment, and that release would be based on the furnished UC of the penultimate (last to last) instalment.

7.2. A pre-authorization based approach would be adopted on a financial year basis, with a gradual transition towards an automated 'just-in-time' release of cash on a quarterly basis during 2016-17 to remove uncertainty in release of central share of CSS.

7.3. The extant procedure, which mandates immediate release of funds from State Treasuries to implementing agencies failing which penal rate is imposed, is abolished.

7.4. Tracking of expenditure is important as a monitoring tool. Hence, the Public Financial Management System (PFMS) would be suitably integrated with the State Treasuries in 2016-17 itself. However, such integration should not be a condition precedent for release of funds to States.

7.5. States with comfortable cash position are allowed to seek their share of Central Assistance as reimbursements after having funded the activities/projects through their own funds.

### 8. Local Body Grants:

8.1. In respect of releases to Local Bodies from Government of India, the State Governments are permitted to issue suitable advisories relating to prioritization for development expenditure with respect to Schemes/Sectors in the National Development Agenda especially relating to basic services out of the substantial funds that will devolve on them with effect from 2015-16.

### 9. Institutional Arrangement:

9.1. A Standing Committee would be constituted, under the Chairpersonship of CEO, NITI Aayog with nominees from every State/UT and suitable representation from Ministry of Finance and concerned Central Ministries, for ensuring smooth implementation of CSS.

9.2. This Committee would meet at least twice a year. The first meeting would be held immediately after the finalization of the Union Budget, and the second meeting would be held in November/December.

9.3. The deliberations of the Committee must be guided by an approach that focuses on problem-solving, advocacy and handholding on behalf of the States, as well as providing a forum for sharing and dissemination of best practices.

## APPENDIX-I (contd.)

9.4. This arrangement would be without prejudice to the responsibility cast upon Central Ministries to monitor the implementation of Schemes relating to their Ministry.

### 10. Evaluation of the Schemes:

10.1. NITI Aayog shall take up monitoring and independent evaluation of important Centrally Sponsored Schemes, especially as there is a need to transit from monitoring expenditure to monitoring outcomes.

### 11. Arrangement for UTs:

11.1. The transfer of funds to UTs for non-plan and non-development purposes is administered through the Demand for Grants of the Ministry of Home Affairs (MHA). The existing arrangements would continue.

11.2. Funds for development purposes, both for Central Sector and Schemes under the National Development Agenda, would be allocated UT-wise by Ministry of Finance on the basis of consultation with UTs and NITI Aayog.

11.3. Instead of implementing a large number of schemes, UTs would be given flexibility in choosing the sectors in which they have identified potential and where they are likely to benefit from concerted interventions.

11.4. All Core and Optional Schemes would be funded 100% by Centre in all UTs (without legislature). For UTs (with legislature), existing funding pattern would be followed for all Core of the Core and Core Schemes. For Optional Schemes, the funding pattern of 80% by Centre and 20% by UTs (with legislature) would be followed.

11.5. For better synergy between Central sector and Centrally Sponsored Schemes, UTs in consultation with NITI Aayog may also recommend restructuring of Central sector initiatives, if required, in the selected sectors.

### 12. Review:

12.1. The actual working of these provisions would be reviewed for desired course correction in the spirit of cooperative federalism after two years or any other suitable period.

13. These arrangements have come into force in the current year 2016-17.

*A. Tiwari*  
(Alka Tiwari)  
Adviser (GCS)  
Tel: 23096655

**Rationalized Centrally Sponsored Schemes in accordance with the National Development Agenda**

Sl. No.	Name of the Centrally Sponsored Schemes (CSSs)
<b>(A)</b>	<b>Core of the Core Schemes</b>
1	National Social Assistance Programme
2	Mahatma Gandhi National Rural Employment Guarantee Programme
3	Umbrella Scheme for Development of Scheduled Castes
4	Umbrella Scheme for Development of Scheduled Tribes
5	Umbrella Programme for Development of Minorities
6	Umbrella Scheme for Development of Backward Classes, Differently Abled and other Vulnerable Groups
<b>(B)</b>	<b>Core Schemes</b>
7	Green Revolution (Krishi Unnati Schemes and Rashtriya Krishi Vikas Yojana)
8	White Revolution (Animal Husbandry and Dairying)
9	Blue Revolution (Integrated Development of Fisheries)
10	Pradhan Mantri Krishi Sinchai Yojana
a	Har Khet ko Pani
b	Per Drop More Crop
c	Integrated Watershed Development Programme
d	Accelerated Irrigation Benefit and Flood Management Programme
11	Pradhan Mantri Gram Sadak Yojana (PMGSY)
12	Pradhan Mantri Awas Yojana (PMAY)
a	PMAY-Rural
b	PMAY-Urban
13	National Rural Drinking Water Mission
14	Swachh Bharat Mission (SBM)
a	SBM-Rural

### APPENDIX-I (contd.)

	b	SBM-Urban
15		National Health Mission (NHM)
	a	National Rural Health Mission
	b	National Urban Health Mission
	c	Tertiary Care Programmes
	d	Human Resources in Health and Medical Education
	e	National Mission on AYUSH
16		Rashtriya Swasthya Suraksha Yojana (erstwhile RSBY)
17		National Education Mission (NEM)
	a	Sarva Shiksha Abhiyan
	b	Rashtriya Madhyamik Shiksha Abhiyan
	c	Teachers Training and Adult Education
	d	Rashtriya Uchch Shiksha Abhiyan
18		Mid Day Meal Programme
19		Integrated Child Development Services
	a	Anganwadi Services
	b	National Nutrition Mission
	c	Maternity Benefits Programme
	d	Scheme for Adolescent Girls
	e	Integrated Child Protection Scheme
	f	National Creche Scheme
20		Mission for Protection and Empowerment for Women (beti bachao-beti padao, one-stop centre, women helpline, hostels, swadhar greh, gender budgeting etc.)
21		National Livelihood Mission (NLM)
	a	National Rural Livelihood Mission
	b	National Urban Livelihood Mission
22		Jobs and Skill Development
	a	Employment Generation Programmes
	b	Pradhan Mantri Kaushal Vikas Yojna

**APPENDIX-I (contd.)**

23		Environment, Forestry and Wildlife (EFWL)
	a	National Mission for a Green India
	b	Integrated Development of Wildlife Habitats
	c	Conservation of Natural Resources and Ecosystems
	d	National River Conservation Programme
24		Urban Rejuvenation Mission (AMRUT and Smart Cities Mission)
25		Modernization of Police Forces (including Security Related Expenditure)
26		Infrastructure Facilities for Judiciary (including Gram Nyayalayas & e-Courts)
(C )		<b>Optional Schemes</b>
27		Border Area Development Programme
28		Shyama Prasad Mukherjee Rurban Mission



## APPENDIX - J



Government of West Bengal  
Finance Department  
Budget Branch  
Nabanna, Howrah

No. 1505 – F.B.

Dated, Howrah, 6<sup>th</sup> February, 2017

### **Notification**

In pursuance of Home Department's Order No. 1006-Home(Cons)/R2R(Cons)-08/2016 dated 19/12/2016, the Government of West Bengal has recently merged a few departments and renamed a few others. This necessitates the creation of new Demands for the newly constituted/renamed departments. The undersigned is directed by the order of the Governor to say that the new Demands are going to be incorporated in the budget 2017-18 as stated under in lieu of erstwhile Demands which are discontinued/ altered in pursuance of the aforesaid Order:-

A.

Sl. No.	New Demand	Discontinued/Altered Earlier Demand	Remarks
a.	Demand No. 68 – Home and Hill Affairs	26 – Hill Affairs 27 – Home	The actual expenditure 2015-16 and BE & RE 2016-17 will be shown in Demand Nos. 26 & 27 while BE 2017-18 will be shown in Demand No. 68.
b.	Demand No. 69 – Land & Land Reforms and Refugee Relief & Rehabilitation	36 – Land & Land Reforms 46 – Refugee Relief & Rehabilitation	The actual expenditure 2015-16 and BE & RE 2016-17 will be shown in Demand Nos. 36 & 46 while BE 2017-18 will be shown in Demand No. 69.
c.	Demand No. 70 – Higher Education, Science & Technology & Biotechnology	13 – Higher Education 48 – Science & Technology 57 – Biotechnology	The actual expenditure 2015-16 and BE & RE 2016-17 will be shown in Demand Nos. 13, 48 & 57 while BE 2017-18 will be shown in Demand No. 70.
d.	Demand No. 71 – Planning, Statistics & Programme Monitoring	12 – Planning 63 – Statistics & Programme Implementation	The actual expenditure 2015-16 and BE & RE 2016-17 will be shown in Demand Nos. 12 & 63

### APPENDIX-J (contd.)

Sl. No.	New Demand	Discontinued/Altered Earlier Demand	Remarks
			while BE 2017-18 will be shown in Demand No. 71.
e.	Demand No. 72 - Urban Development and Municipal Affairs	54 - Urban Development 39 - Municipal Affairs	The actual expenditure 2015-16 and BE & RE 2016-17 will be shown in Demand Nos. 54 & 39 while BE 2017-18 will be shown in Demand No.72.
f.	Demand No. 73 - Disaster Management and Civil Defence	47 - Disaster Management 60 - Civil Defence	The actual expenditure 2015-16 and BE & RE 2016-17 will be shown in Demand Nos. 47 & 60 while BE 2017-18 will be shown in Demand No. 73.
g.	Demand No. 74 - Women & Child Development and Social Welfare	56 - Women Development & Social Welfare 64 - Child Development	The actual expenditure 2015-16 and BE & RE 2016-17 will be shown in Demand Nos. 56 & 64 while BE 2017-18 will be shown in Demand No. 74.
h.	Demand No. 75 - Large Industries & Enterprises	09 - Commerce & Industries 67 - Public Enterprises & Industrial Reconstruction	The actual expenditure 2015-16 and BE & RE 2016-17 will be shown in Demand Nos. 09 & 67 while BE 2017-18 will be shown in Demand No. 75.

B. The names of the following departments have been changed in pursuance of aforesaid Order. These changes will be effective in the Budget 2017-18 by retaining the erstwhile Demand No. and changing the Demand nomenclature (name) alone as stated under. The cover page will also mention the name of the erstwhile demand.


Sl. No.	New Demand Name	Erstwhile Demand Name
a.	Demand No. 49 - Youth Services and Sports	49 - Sports and Youth Service
b.	Demand No. 11 - Micro Small and Medium Enterprises and Textiles	11 - Micro Small Scale Enterprises and Textiles
c.	Demand No. 42 - Personnel & Administrative Reforms and e-Governance	42 - Personnel & Administrative Reforms

**APPENDIX-J (concl.)**

C. In pursuance of aforesaid Order, few Departments will be discontinued with their incorporation in other Demands which will continue to retain their earlier name and nomenclature as stated under.

Sl. No.	Name of the Incorporating Demand	Demand discontinued and merged	Remarks
a.	Demand No. 18 - Finance	17 - Excise	The Demand No. 17 will have actuals for 2015-16, BE & RE 2016-17 while BE for 2017-18 for Excise related Heads of Accounts will be reflected under Demand - 18 Finance.
b.	Demand No. 5 - Agriculture	66 - Sericulture	The Demand No. 66 will have actuals for 2015-16, BE & RE 2016-17 while BE for 2017-18 for Sericulture related Heads of Accounts will be reflected under Demand - 05 Agriculture.

By order of the Governor



(H. K. Dwivedi)  
Principal Secretary