

বাজেট প্রকাশন নং ১০

Budget Publication No. 10



পশ্চিমবঙ্গ সরকার
অর্থ বিভাগ

Government of West Bengal
Finance Department

২০২১-২০২২ সালের
বাজেট লেখ্যসমূহের নির্দেশিকা

KEY
to the
Budget Documents
2021 - 2022

February, 2021

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. Two other Budget publications, viz. (i) Details of Administrative Expenditure, State Development Schemes, State Development Schemes (Central Assistance) and Central Sector Schemes; and (ii) 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 2021-2022.

The Budget Estimates for the year 2021-2022 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 0005 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, the Scheme Head (or Sub-Head) is denoted by a three digit numeric code (e.g. 001, 002...). The Detailed / Sub-detailed 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), Scheme Head (3-digit code), Detailed Head (2-digit code) and Charged/Voted (1-character code), a 15-

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 code for Charged/Voted.

The Budget Publications for 2021-2022 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*.

'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 in the Budget 2021-2022.

Also, to facilitate identification of flow of funds in respect of subjects transferred to Gorkhland Territorial 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, 2021-2022 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, 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 the directives of Government of India.

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.

Nabanna, Howrah
February, 2021

Manoj Pant
*Principal Secretary to the
Government of West Bengal
Finance Department*

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Key to the Budget Documents, 2021-2022

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 Crore.
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, *etc.*
10. 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, 2020.

Money Bills

11. 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.
12. 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

13. 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. 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.

14. 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.
15. 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 of Account.
16. 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 Codification

17. Administrative Departments have been codified and a code name has been assigned. A code name has been indicated against each scheme in third bracket for easy identification of the Administrative Department 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.
18. 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. 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

19. The grants and loans disbursed by various Departments are provided for in the Demands of respective Departments.
20. 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

21. 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

22. 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

23. 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

24. 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.
25. 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
3			Details of Departmental Administrative Expenditure, State Development Schemes, State Development Schemes (Central Assistance) and Central Sector Schemes
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
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 No.	Head of Account	Department/Budget Details
11	01	2011, 2059, 4059, 4216	Legislative Assembly Secretariat
	02	2012, 4059	Governor's Secretariat
	03	2013	Council of Ministers
	04	2401, 2408, 2435, 3451, 4401, 4408, 4435, 6401, 6408, 6435	Agricultural Marketing
	05	2049, 2071, 2235, 2236, 2401, 2402, 2415, 2501, 2551, 2575, 2851, 3451, 4401, 4415, 4575, 4851, 6004, 6401	Agriculture
12	06	2049, 2235, 2401, 2403, 2404, 2415, 2515, 2551, 3451, 4401, 4403, 4404, 6003, 6403	Animal Resources Development
	07	2049, 2225, 2251, 4225, 6003, 6004, 6225	Backward Classes Welfare
	65	2225, 2251, 4225	Tribal Development
13	10	2052, 3456, 3475, 4059, 5475	Consumer Affairs
	11	2049, 2401, 2551, 2851, 3451, 4851, 6003, 6004, 6851, 6860	Micro, Small & Medium Enterprises and Textiles
	14	2202, 2205, 2235, 2251, 2515, 2551, 3454, 4202, 4235	Mass Education Extension and Library Services
	15	2202, 2204, 2251, 2551, 4202	School Education
	16	2215, 2251, 3425, 3435, 4059	Environment
14	18	2014, 2020, 2029, 2030, 2035, 2039, 2040, 2043, 2045, 2047, 2048, 2049, 2051, 2052, 2054, 2058, 2059, 2070, 2071, 2075, 2235, 2250, 2852, 3054, 3454, 3475, 3604, 4059, 4070, 4216, 4885, 5465, 6003, 6004, 6885, 7610, 7615	Finance
15	19	2049, 2052, 2059, 2070, 4059, 4070, 6003	Fire & Emergency Services
	20	2049, 2235, 2401, 2405, 2415, 2515, 2551, 3451, 4401, 4405, 6003, 6405	Fisheries
	21	2052, 2235, 2408, 3456, 4408, 6408	Food & Supplies
	22	2049, 2401, 2408, 2551, 2851, 2852, 3451, 4401, 4860, 6003, 6401, 6860	Food Processing Industries & Horticulture
	23	2049, 2401, 2402, 2406, 2415, 2551, 3451, 4401, 4402, 4406, 4415, 4702, 6004	Forests

APPENDIX - A (contd.)

Statement showing Budget Publicationwise Demand Numbers, Heads of Account and Department/Budget details

Publication No.	Demand No.	Head of Account	Department/Budget Details
16	24	2049, 2051, 2210, 2211, 2235, 2236, 2250, 2251, 2515, 2551, 4059, 4210, 4211, 6210, 6211	Health & Family Welfare
17	25	2049, 2052, 2059, 2075, 2205, 2216, 2250, 2551, 3054, 3451, 4059, 4202, 4216, 4235, 4702, 4858, 5054, 6004, 7075	Public Works
	28	2049, 2216, 2217, 2251, 2852, 4210, 4216, 5452, 6003, 6004, 6216	Housing
	30	2059, 2202, 2203, 2205, 2220, 2235, 2250, 2251, 2551, 4059, 4202, 4220, 4250, 6220, 6875	Information & Cultural Affairs
	31	2251, 2852, 4070, 4859, 6859	Information Technology & Electronics
18	32	2049, 2250, 2551, 2700, 2701, 2711, 3451, 4700, 4701, 4702, 4711, 6004	Irrigation & Waterways
	33	2052, 2056, 2058, 2059, 2202, 2235, 4059, 4070, 4216	Correctional Administration
	34	2014, 2029, 2052, 2059, 2070, 2216, 2235, 3454, 4059, 4070, 4216	Judicial
19	35	2014, 2210, 2215, 2216, 2230, 2235, 2251, 4210, 4250	Labour
	37	2052, 2070, 3454	Law
	38	2052, 2204, 2225, 2235, 2250, 2251, 2515, 4216, 4225, 4235, 4250, 6225	Minority Affairs and Madrasah Education
	40	2015, 2049, 2216, 2217, 2235, 2401, 2501, 2505, 2515, 2551, 2575, 3451, 3454, 3604, 4059, 4401, 4515, 4702, 5054, 6003, 6515	Panchayats & Rural Development
20	41	2052, 2059, 2070, 4059, 4216	Parliamentary Affairs
	42	2049, 2051, 2052, 2059, 2070, 2216, 2251, 4059, 4070, 4216, 6004	Personnel & Administrative Refroms
	43	2045, 2049, 2071, 2575, 2801, 2810, 3451, 4801, 6003, 6004, 6801, 6860	Power
	45	2049, 2059, 2215, 2250, 2251, 2551, 4059, 4215, 4235, 6003, 6004	Public Health Engineering
	49	2059, 2070, 2204, 2251, 2403, 4059, 4202	Youth Services & Sports
	50	2575, 4575	Sunderban Affairs
	51	2029, 2203, 2230, 2251, 4202, 4250	Technical Education, Training & Skill Development
	78	2810, 3451	Non-conventional and Renewable Energy Sources

APPENDIX - A (contd.)

Statement showing Budget Publicationwise Demand Numbers, Heads of Account and Department/Budget details

Publication No.	Demand No.	Head of Account	Department/Budget Details
21	52	2250, 2551, 3451, 3452, 5452, 7452	Tourism
	53	2041, 2049, 2070, 2235, 2250, 2251, 3051, 3053, 3055, 3056, 3075, 3451, 5053, 5055, 5056, 5075, 6004, 7055, 7056, 7075	Transport
	55	2401, 2402, 2408, 2415, 2551, 2702, 2705, 3451, 4401, 4702, 4705	Water Resources Investigation & Development
	58	2052, 2575, 4575, 4702	Paschimanchal Unnayan Affairs
	59	2052, 2204, 2235, 2435, 2515, 4435	Self Help Group & Self Employment
	61	2052	Chief Minister's Office
	62	2052, 2575, 4575, 5054	North Bengal Development
22	08	2049, 2216, 2250, 2401, 2404, 2425, 2515, 3451, 4216, 4250, 4401, 4425, 6003, 6004, 6250, 6425	Cooperation
	68	2014, 2015, 2049, 2051, 2052, 2055, 2059, 2070, 2075, 2216, 2235, 2250, 2551, 2575, 3451, 3454, 4055, 4059, 4070, 4216, 4235, 4250, 4551, 4575, 6004	Home and Hill Affairs
23	69	2013, 2029, 2049, 2052, 2053, 2059, 2070, 2216, 2235, 2250, 2251, 2401, 2402, 2506, 3604, 4059, 4235, 5475, 6004, 6235	Land & Land Reforms and Refugee Relief & Rehabilitation
	70	2052, 2202, 2203, 2204, 2205, 2251, 2551, 2575, 2810, 3425, 3451, 3454, 4202, 5054, 5425, 6202	Higher Education
	76	2052, 2575, 2810, 3425, 3451, 5425	Science and Technology and Bio-Technology
24	71	2049, 2059, 2075, 2230, 2235, 2401, 2402, 2505, 2575, 3451, 3452, 3454, 4059, 4210, 4235, 4575, 6004, 6250	Planning and Statistics
	72	2049, 2052, 2059, 2070, 2211, 2215, 2216, 2217, 2235, 2551, 3451, 3475, 3604, 4059, 4215, 4216, 4217, 4235, 6003, 6004, 6215, 6217, 6551	Urban Development and Municipal Affairs
	73	2013, 2049, 2052, 2059, 2070, 2235, 2245, 2250, 2251, 4059, 4070, 4216, 4235, 4401, 6003	Disaster Management and Civil Defence
	77	3454	Programme Monitoring

APPENDIX - A (contd.)**Statement showing Budget Publicationwise Demand Numbers, Heads of Account and Department/Budget details**

Publication No.	Demand No.	Head of Account	Department/Budget Details
25	Supplement to the Budget - Transfer of Fund to the Rural and Urban Local Bodies		Urban Development and Municipal Affairs Panchayat and Rural Development
26	74	2235, 2236, 2250, 2251, 4059, 4235	Women & Child Development and Social Welfare
	75	2049, 2058, 2059, 2551, 2852, 2853, 3451, 3475, 4059, 4407, 4551, 4853, 4856, 4857, 4858, 4859, 4860, 4875, 4885, 5054, 5075, 5465, 6003, 6004, 6407, 6551, 6857, 6858, 6859, 6860, 6885, 7465	Industry, Commerce and Enterprises
	79	2852, 3451, 4857, 4858, 4860, 4875, 6858, 6860	Public Enterprises and Industrial Reconstruction

APPENDIX - B**LIST OF DEPARTMENTS**

Sl. No.	Department	Demand No.
1	Agricultural Marketing	04
2	Agriculture	05
3	Animal Resources Development	06
4	Backward Classes Welfare	07
5	Chief Minister's Office	61
6	Consumer Affairs	10
7	Cooperation	08
8	Correctional Administration	33
9	Council of Ministers	03
10	Disaster Management and Civil Defence	73
11	Environment	16
12	Finance	18
13	Fire & Emergency Services	19
14	Fisheries	20
15	Food & Supplies	21
16	Food Processing Industries and Horticulture	22
17	Forests	23
18	Governor's Secretariat	02 (Serial)
19	Health & Family Welfare	24
20	Higher Education	70
21	Home and Hill Affairs	68
22	Housing	28
23	Industry, Commerce and Enterprises	75
24	Information & Cultural Affairs	30
25	Information Technology & Electronics	31
26	Irrigation & Waterways	32
27	Judicial	34
28	Labour	35
29	Land & Land Reforms and Refugee Relief & Rehabilitation	69
30	Law	37
31	Legislative Assembly Secretariat	01
32	Mass Education Extension & Library Services	14

APPENDIX - B (contd.)

Sl. No.	Department	Demand No.
33	Micro, Small & Medium Enterprises and Textiles	11
34	Minority Affairs & Madrasah Education	38
35	Non-conventional and Renewable Energy Sources	78
36	North Bengal Development	62
37	Panchayats & Rural Development	40
38	Parliamentary Affairs	41
39	Paschimanchal Unnayan Affairs	58
40	Personnel & Administrative Reforms	42
41	Planning and Statistics	71
42	Power	43
43	Programme Monitoring	77
44	Public Enterprises and Industrial Reconstruction	79
45	Public Health Engineering	45
46	Public Works	25
47	School Education	15
48	Science and Technology and Biotechnology	76
49	Self-Help Groups & Self-Employment	59
50	Sunderban Affairs	50
51	Technical Education, Training & Skill Development	51
52	Tourism	52
53	Transport	53
54	Tribal Development	65
55	Urban Development and Municipal Affairs	72
56	Water Resources Investigation & Development	55
57	Women & Child Development and Social Welfare	74
58	Youth Services and Sports	49

APPENDIX - C**LIST OF DEMANDS**

Sl. No.	Demand No.	Department Name	Dept. Code
1	01	Legislative Assembly Secretariat	LA
2	02(Serial)	Governor's Secretariat	GS
3	03	Council of Ministers	CL
4	04	Agricultural Marketing	AM
5	05	Agriculture	AG
6	06	Animal Resources Development	AD
7	07	Backward Classes Welfare	SC
8	08	Cooperation	CO
9	10	Consumer Affairs	CA
10	11	Micro, Small & Medium Enterprises and Textiles	CS
11	14	Mass Education Extension & Library Services	EM
12	15	School Education	ES
13	16	Environment	EN
14	18	Finance	FD
15	19	Fire & Emergency Services	FE
16	20	Fisheries	FI
17	21	Food & Supplies	FS
18	22	Food Processing Industries and Horticulture	FP
19	23	Forests	FR
20	24	Health & Family Welfare	HF
21	25	Public Works	PD
22	28	Housing	HO
23	30	Information & Cultural Affairs	IC
24	31	Information Technology & Electronics	IT
25	32	Irrigation & Waterways	IW
26	33	Correctional Administration	JL
27	34	Judicial	JD
28	35	Labour	LB
29	37	Law	LW
30	38	Minority Affairs & Madrasah Education	MD
31	40	Panchayats & Rural Development	PN
32	41	Parliamentary Affairs	PA
33	42	Personnel & Administrative Reforms	HR
34	43	Power	PO

APPENDIX - C (contd.)

Sl. No.	Demand No.	Department Name	Dept. Code
35	45	Public Health Engineering	PH
36	49	Youth Services and Sports	YD
37	50	Sunderban Affairs	SA
38	51	Technical Education, Training & Skill Development	ET
39	52	Tourism	TM
40	53	Transport	TR
41	55	Water Resources Investigation & Development	WI
42	58	Paschimanchal Unnayan Affairs	PM
43	59	Self-Help Groups & Self-Employment	SH
44	61	Chief Minister's Office	CH
45	62	North Bengal Development	NB
46	65	Tribal Development	TW
47	68	Home and Hill Affairs	HH
48	69	Land & Land Reforms and Refugee Relief & Rehabilitation	LD
49	70	Higher Education	HE
50	71	Planning and Statistics	PS
51	72	Urban Development and Municipal Affairs	UM
52	73	Disaster Management and Civil Defence	DM
53	74	Women & Child Development and Social Welfare	WC
54	75	Industry, Commerce and Enterprises	IN
55	76	Science and Technology and Biotechnology	BS
56	77	Programme Monitoring	PG
57	78	Non-conventional and Renewable Energy Sources	NR
58	79	Public Enterprises and Industrial Reconstruction	PI

APPENDIX - D**List of Budget Publications for Demands for Grants (2021 - 2022)**

Sl.No.	B.P. No.	Demand No.	Department	Dept. Code
1	11	01	Legislative Assembly Secretariat	LA
2		02(Serial)	Governor's Secretariat	GS
3		03	Council of Ministers	CL
4		04	Agricultural Marketing	AM
5		05	Agriculture	AG
6	12	06	Animal Resources Development	AD
7		07	Backward Classes Welfare	SC
8		65	Tribal Development	TW
9	13	10	Consumer Affairs	CA
10		11	Micro, Small & Medium Enterprises and Textiles	CS
11		14	Mass Education Extension & Library Services	EM
12		15	School Education	ES
13		16	Environment	EN
14	14	18	Finance	FD
15	15	19	Fire & Emergency Services	FE
16		20	Fisheries	FI
17		21	Food & Supplies	FS
18		22	Food Processing Industries & Horticulture	FP
19		23	Forests	FR
20	16	24	Health & Family Welfare	HF
21	17	25	Public Works	PD
22		28	Housing	HO
23		30	Information & Cultural Affairs	IC
24		31	Information Technology & Electronics	IT
25	18	32	Irrigation & Waterways	IW
26		33	Correctional Administration	JL
27		34	Judicial	JD
28	19	35	Labour	LB
29		37	Law	LW
30		38	Minority Affairs & Madrasah Education	MD
31		40	Panchayats & Rural Development	PN

APPENDIX - D (contd.)

Sl.No.	B.P. No.	Demand No.	Department	Dept. Code
32	20	41	Parliamentary Affairs	PA
33		42	Personnel and Administrative Reforms	HR
34		43	Power	PO
35		45	Public Health Engineering	PH
36		49	Youth Services and Sports	YD
37		50	Sunderban Affairs	SA
38		51	Technical Education, Training & Skill Development	ET
39		78	Non-conventional and Renewable Energy Sources	NR
40		21	52	Tourism
41	53		Transport	TR
42	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	22	08	Cooperation	CO
48		68	Home and Hill Affairs	HH
49	23	69	Land & Land Reforms and Refugee Relief & Rehabilitation	LD
50		70	Higher Education	HE
51		76	Science and Technology and Bio-Technology	BS
52	24	71	Planning and Statistics	PS
53		72	Urban Development and Municipal Affairs	UM
54		73	Disaster Management and Civil Defence	DM
55		77	Programme Monitoring	PG
56	26	74	Women & Child Development and Social Welfare	WC
57		75	Industry, Commerce and Enterprises	IN
58		79	Public Enterprises and Industrial Reconstruction	PI

APPENDIX - E**Standard Code of Category / Earmark / Sector / Heads of Development****I. CATEGORY**

Sl. No.	Description	Code
1	General Services	G
2	Social Services	S
3	Economic Services	E
4	Grants-in-Aid & Contributions	R
5	Public Debt	P
6	Loans and Advances	L

II. EARMARK

Sl. No.	Description	Abbreviation	Code
1	Externally Aided Projects	EAP	01
2	Rural Infrastructure Development Fund	RIDF	02
3	Grants to Local Bodies	GLB	06
4	Accelerated Irrigation Benefit Programme	AIBP	07
5	Border Area Development Programme	BADP	08
6	Hill Area Development Programme	HADP	09
7	Tribal Area Sub Plan	TSP	10
8	National Co-operative Development Corporation	NCDC	16
9	National Social Assistance Programme	NSAP	19
10	Additional Central Assistance	ACA	22
11	Rastriya Sam Vikas Yojana	RSVY	23
12	Nutritional Programme for Adolescent Girls	NPAG	24
13	National e-Governance Action Plan	NeGAP	29
14	JN National Urban Renewal Mission	JNNURM	30
15	Bidhayak Elaka Unnayan Prakalpa	BEUP	31
16	Central Road Fund	CRF	32
17	Backward Region Grant Fund	BRGF	33
18	Rastriya Krishi Vikas Yojana	RKVY	34
19	Article 275(I) under the Constitution	A275I	35
20	Thirteenth Finance Commission	13-FC	36
21	Backward Region Grant Fund (Special)	BRGFS	37
22	Entry Tax Fund	WBETF	39
23	Other Centrally Assisted Schemes	OCAS	40
24	Finance Commission Grant	FC	41
25	Backward Region Grant (Special) Funded by the State	BRGFSW	43
26	Fourteenth Finance Commission (Rural Local Bodies)	14-FC-R	44

APPENDIX-E (contd.)

II. EARMARK (Contd.)

Sl. No.	Description	Abbreviation	Code
27	Jalathirtha	JLT	45
28	JN National Urban Renewal Mission Funded by the State	JNURMS	46
29	Thirteenth Finance Commission Funded by the State	13-FCS	47
30	Additional Honorarium	ADDHON	48
31	Second West Bengal Development Finance Programme	WBDFP-II	49
32	Fourteenth Finance Commission (Urban Local Bodies)	14-FC-U	50
33	National Food Security Act	NFSA	51
34	Swami Vivekananda Swanirbhar Karmasansthan Prakashan	SVSKP	53
35	State Disaster Response Fund	SDRF	55
36	Jai Bangla Pension Schemes	JAIBANGLA	56
37	Fifteenth Finance Commission	15-FC	58
38	Fisheries and Aquaculture Infrastructure Development Fund	FIDF	59
39	Matir Shristi	MATIRSRI	60

III. SECTOR

Sl. No.	Description	Code	Category
1	Agriculture and Allied Activities	AA	E, R, P & L
2	Rural Development	RR	E, R, P & L
3	Special Area Programme	SS	E, R, P & L
4	Irrigation and Flood Control	II	E, R, P & L
5	Energy	PP	E, R, P & L
6	Industries and Minerals	MM	E, R, P & L
7	Transport	TT	E, R, P & L
8	Science, Technology & Environment	EE	E, R, P & L
9	General Economic Services	GG	E, R, P & L
10	Education, Sports, Art and Culture	CC	S, R, P & L
11	Health and Family Welfare	HH	S, R, P & L
12	Water Supply, Sanitation, Housing & Urban Development	WW	S, R, P & L
13	Information and Publicity	UU	S, R, P & L
14	Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes	BB	S, R, P & L
15	Labour and Labour Welfare	LL	S, R, P & L
16	Social Welfare and Nutrition	NN	S, R, P & L
17	Other Social Services	OO	S, R, P & L
18	General Services	XX	G, R, P & L

APPENDIX - E (contd.)**IV. 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 (contd.)

IV. HEADS OF DEVELOPMENT

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	WW
52.	Housing (Excluding Police Housing)	52	WW
53.	Police Housing	53	WW
54.	Urban Development (Excluding State Capital Projects)	54	WW
55.	State Capital Projects (KMDA) Schemes	55	WW
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 Detail Code of Expenditure**

Sl. No.	Description of Detail 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.	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	Grants-in-aid-Salaries	36
27	Secret Service Expenditure	41
28	Suspense	43
29	Interest / Dividend	45
30	Other Charges	50
31	Motor Vehicles	51
31	Machinery and Equipment/Tools and Plants	52
32	Major Works / Land and Buildings	53

APPENDIX - F (contd.)

Sl. No.	Description of Detail Head	Code
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 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-Detail Code of Expenditure

Sl. No.	Detail Head	Description of Sub-Detail 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) Compensatory Allowance	11
		k) Medical Allowance	12
		l) Dearness Pay	13
		m) 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) Capitation Fees for Insured Medical Practitioners	01
		b) Other Charges	02
5	31-Grants-in-Aid -General	a) 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 Detail Code of Receipts**

Sl. No.	Description of Detail Head	Code
1.	Share of Central Taxes/Duties	01
2.	Duty	02
3.	Taxes	03
4.	Surcharge	04
5.	Rent	05
6.	Fines/Forfeitures/Penalties/Confiscation	06
7.	Interest Receipts	07
8.	Cess	08
9.	Royalties	09
10.	Recoveries	10
11.	Grant/Contribution	11
12.	Registration Fees	12
13.	Licence Fees	13
14.	Service Fees	14
15.	Tuition Fees	15
16.	Other Fees	16
17.	Sale Proceeds	17
18.	Levy	18
19.	Dividend/Profit	19
20.	Refund	20
21.	Water Rate	21
22.	Write-Back	22
23.	Reimbursement/Grant-in-Aid from Central Government	23
24.	Reimbursement/Grant-in-Aid from Other Bodies	24
25.	Toll	25
26.	Loans	26
27.	Other Receipts	27
28.	Leave Salary Contribution	28
29.	Stationery Receipts	29
30.	Lease Rent/Salami	30
31.	Hospital Fees	31
32.	Subsidy	32
33.	Payment	33
34.	Premium	34
35.	Tax Deducted at Source	35
36.	Additional Sales Tax	36
37.	Security Deposit	37
38.	Excess due to mistake/inadvertence	38
39.	Exports	39
40.	Deemed Export	40
41.	Provisional Assessment	41
42.	Pre-deposit for filling appeal	42
43.	Refund or Duty Paid During Investigation	43
44.	Purchases made by Embassies	44
45.	Refund of Accumulated credit due to Inverted duty structure	45
46.	Year End or Volume Based Incentives	46
47.	Tax Refund for International Tourists	47
48.	Others	48
49.	Receipt/Adjustment	49
50.	Payment/Adjustment	50

APPENDIX - F (contd.)**IV. Standard Detail Code of Public Accounts**

Sl. No.	Description of Detail 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
29	Interest	29
30	Transfer to Capital Account	30
31	Transfer from Capital Account	31

APPENDIX-G

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

I. Statement of Major Head of Account for expenditure

Sl. No.	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, 37 & 68
5	2015	Elections	40 & 68
6	2020	Collection of Taxes on Income and Expenditure	18
7	2029	Land Revenue	18, 34, 51 & 69
8	2030	Stamp and Registration	18
9	2035	Collection of Other Taxes on Property and Capital Transactions	18
10	2039	State Excise	17 & 18
11	2040	Taxes on Sales, Trades etc.	18
12	2041	Taxes on Vehicles	53
13	2043	Collection Charges under State Goods & Services Tax	18
14	2045	Other Taxes and Duties on Commodities and Services	18 & 43
15	2047	Other Fiscal Services	18
16	2048	Appropriation for Reduction and Avoidance of Debt	18
17	2049	Interest Payments	05, 06, 07, 08, 11, 18, 19, 20, 22, 23, 24, 25, 28, 32, 40, 42, 43,45, 68, 69, 71, 72, 73, 74 & 75
18	2051	Public Service Commission	18, 24, 42 & 68
19	2052	Secretariat - General Services	10, 18, 19, 21, 25, 33, 34, 37, 38, 41, 42, 58, 59, 61, 62, 68, 69, 70, 72, 73 & 76
20	2053	District Administration	69
21	2054	Treasury and Accounts Administration	18
22	2055	Police	68
23	2056	Jails	33
24	2058	Stationery and Printing	18, 33 & 75
25	2059	Public Works	01, 18, 19, 25, 30, 33, 34, 41, 42, 45, 49, 68, 69, 71, 72, 73 & 75
26	2070	Other Administrative Services	18, 19, 34, 37, 41, 42, 49, 53, 68, 69, 72 & 73

APPENDIX-G (contd.)

Sl. No.	Major Head	Description	Demand No.
27	2071	Pension and Other Retirement Benefits	5, 18 & 43
28	2075	Miscellaneous General Services	18, 25, 68 & 71
29	2202	General Education	14, 15, 30, 33, 38 & 70
30	2203	Technical Education	30, 51 & 70
31	2204	Sports and Youth Services	15, 38, 49, 59 & 70
32	2205	Art & Culture	14, 25, 30 & 70
33	2210	Medical and Public Health	24 & 35
34	2211	Family Welfare	24 & 72
35	2215	Water Supply and Sanitation	16, 35, 45 & 72
36	2216	Housing	08, 25, 28, 34, 35, 40, 42, 68, 69 & 72
37	2217	Urban Development	28, 40 & 72
38	2220	Information and Publicity	30
39	2225	Welfare of Sch.Castes, Sch.Tribes, Other Backward Classes and Minorities	07, 38 & 65
40	2230	Labour and Employment	35, 51 & 71
41	2235	Social Security and Welfare	05, 06, 11, 14, 18, 20, 21, 24, 30, 33, 34, 35, 38, 40, 53, 59, 68, 69, 71, 72, 73 & 74
42	2236	Nutrition	05, 24 & 74
43	2245	Relief on account of Natural Calamities	73
44	2250	Other Social Services	08, 18, 24, 25, 30, 32, 38, 45, 52, 53, 68, 69, 73 & 74
45	2251	Secretariat - Social Services	07, 14, 15, 16, 24, 28, 30, 31, 35, 38, 42, 45, 49, 51, 53, 65, 69, 70, 73 & 74
46	2401	Crop Husbandry	04, 05, 06, 08, 11, 20, 22, 23, 40, 55, 69 & 71
47	2402	Soil and Water Conservation	05, 23, 55, 69 & 71
48	2403	Animal Husbandry	06 & 49
49	2404	Dairy Development	06 & 08
50	2405	Fisheries	20
51	2406	Forestry and Wild Life	23
52	2408	Food, Storage and Warehousing	04, 21, 22 & 55
53	2415	Agricultural Research and Education	05, 06, 20, 23 & 55
54	2425	Co-operation	08
55	2435	Other Agricultural Programmes	04, 05 & 59
56	2501	Special Programmes for Rural Development	05 & 40
57	2505	Rural Employment	40 & 71

APPENDIX-G (contd.)

Sl. No.	Major Head	Description	Demand No.
58	2506	Land Reforms	69
59	2515	Other Rural Development Programmes	06, 08, 14, 20, 24, 38, 40 & 59
60	2551	Hill Areas	05, 06, 11, 14, 15, 20, 22, 23, 24, 25, 30, 32, 40, 45, 52, 55, 68, 72 & 75
61	2575	Other Special Areas Programmes	05, 40, 43, 50, 58, 62, 68, 70, 71 & 76
62	2700	Major Irrigation	32
63	2701	Medium Irrigation	32
64	2702	Minor Irrigation	55
65	2705	Command Area Development	55
66	2711	Flood Control	32
67	2801	Power	43
68	2810	Non-conventional Sources of Energy	43, 70, 76 & 78
69	2851	Village and Small Industries	5, 11 & 22
70	2852	Industries	18, 22, 28, 31, 75 & 79
71	2853	Non-ferrous Mining and Metallurgical Industries	75
72	3051	Port and Lighthouses	53
73	3053	Civil Aviation	53
74	3054	Roads and Bridges	18 & 25
75	3055	Road Transport	53
76	3056	Inland Water Transport	53
77	3075	Other Transport Services	53
78	3425	Other Scientific Research	16, 70 & 76
79	3435	Ecology & Environment	16
80	3451	Secretariat-Economic Services	04, 05, 06, 08, 11, 20, 22, 23, 25, 32, 40, 43, 52, 53, 55, 68, 70, 71, 72, 75, 76, 78 & 79
81	3452	Tourism	52 & 71
82	3454	Census, Surveys and Statistics	14, 18, 34, 37, 40, 68, 70, 71 & 77
83	3456	Civil Supplies	10 & 21
84	3475	Other General Economic Services	10, 18, 72 & 75
85	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Bodies	18, 40, 69 & 72
86	4055	Capital Outlay on Police	68
87	4059	Capital Outlay on Public Works	01, 02, 10, 16, 18, 19, 21, 24, 25, 30, 33, 34, 40, 41, 42, 45, 49, 68, 69, 71, 72, 73, 74 & 75
88	4070	Capital Outlay on Other Administrative Services	18, 19, 31, 33, 34, 42, 68 & 73

APPENDIX-G (contd.)

Sl. No.	Major Head	Description	Demand No.
89	4202	Capital Outlay on Education, Sports, Art and Culture	14, 15, 25, 30, 38, 49, 51 & 70
90	4210	Capital Outlay on Medical and Public Health	24, 28, 35 & 71
91	4215	Capital Outlay on Water Supply and Sanitation	45 & 72
92	4216	Capital Outlay on Housing	01, 08, 18, 25, 28, 33, 34, 38, 41, 42, 68, 72 & 73
93	4217	Capital Outlay on Urban Development	72
94	4220	Capital Outlay on Information and Publicity	30
95	4225	Capital Outlay on Welfare of Sch. Castes, Sch. Tribes, O.B.C and Minorities	07, 38 & 65
96	4235	Capital Outlay on Social Security and Welfare	14, 25, 38, 45, 68, 69, 71, 72, 73 & 74
97	4250	Capital Outlay on Other Social Services	08, 30, 35, 38, 51 & 68
98	4401	Capital Outlay on Crop Husbandry	04, 05, 06, 08, 20, 22, 23, 40, 55 & 73
99	4402	Capital Outlay on Soil & Water Conservation	23
100	4403	Capital Outlay on Animal Husbandry	06
101	4404	Capital Outlay on Dairy Development	06
102	4405	Capital Outlay on Fisheries	20
103	4406	Capital Outlay on Forestry and Wild Life	23
104	4407	Capital Outlay on Plantations	75
105	4408	Capital Outlay on Food, Storage and Warehousing	04 & 21
106	4415	Capital Outlay on Agricultural Research and Education	05 & 23
107	4425	Capital Outlay on Co-operation	08
108	4435	Capital Outlay on Other Agricultural Programmes	04 & 59
109	4515	Capital Outlay on Other Rural Development Programmes	40
110	4551	Capital Outlay on Hill Areas	68 & 75
111	4575	Capital Outlay on Other Special Areas Programme	05, 15, 50, 58, 62, 68 & 71
112	4700	Capital Outlay on Major Irrigation	32
113	4701	Capital Outlay on Major & Medium Irrigation	32
114	4702	Capital Outlay on Minor Irrigation	23, 25, 32, 40, 55 & 58

APPENDIX-G (contd.)

Sl. No.	Major Head	Description	Demand No.
115	4705	Capital Outlay on Command Area Development	55
116	4711	Capital Outlay on Flood Control Projects	32
117	4801	Capital Outlay on Power Projects	43
118	4810	Capital Outlay on Non-Conventional Sources of Energy	43 & 78
119	4851	Capital Outlay on Village and Small Industries	5 & 11
120	4853	Capital Outlay on Non-Ferrous Mining & Metallurgical Industries	75
121	4857	Capital Outlay on Chemical and Pharmaceutical Industries	75 & 79
122	4858	Capital Outlay on Engineering Industries	25, 75 & 79
123	4859	Capital Outlay on Tele-communication and Electronic Industries	31 & 75
124	4860	Capital Outlay on Consumer Industries	22, 75 & 79
125	4875	Capital Outlay on Other Industries	75 & 79
126	4885	Other Capital Outlay on Industries and Minerals	18 & 75
127	5053	Capital Outlay on Civil Aviation	53
128	5054	Capital Outlay on Roads and Bridges	25, 40, 62, 70 & 75
129	5055	Capital Outlay on Road Transport	53
130	5056	Capital Outlay on Inland Water Transport	53
131	5075	Capital Outlay on Other Transport Services	53 & 75
132	5425	Capital Outlay on Other Scientific & Environmental Research	70 & 76
133	5452	Capital Outlay on Tourism	28 & 52
134	5465	Investments in General Financial & Trading Institutions	18 & 75
135	5475	Capital Outlay on Other General Economic Services	10 & 69
136	6003	Internal Debt of the State Government	06, 07, 08, 11, 18, 19, 20, 22, 28, 40, 43, 45, 72, 73 & 75
137	6004	Loans and Advances from the Central Government	05, 07, 08, 11, 18, 23, 25, 28, 32, 42, 43, 45, 53, 68, 69, 71, 72 & 75
138	6210	Loans for Medical and Public Health	24
139	6217	Loans for Urban Development	72
140	6220	Loans for Information and Publicity	30
141	6225	Loans for Welfare for Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	07, 38 & 65

APPENDIX-G (contd.)

Sl. No.	Major Head	Description	Demand No.
142	6235	Loans for Social Security & Welfare	69 & 74
143	6250	Loans for Other Social Services	08 & 71
144	6405	Loans for Fisheries	20
145	6407	Loans for Plantations	75
146	6408	Loans for Food, Storage & Ware Housing	04 & 21
147	6425	Loans for Co-operation	08
148	6435	Loans for Other Agricultural Programmes	04
149	6551	Loans for Hill Areas	72 & 75
150	6575	Loans for Other Special Areas Programmes	40
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 & 79
154	6858	Loans for Engineering Industries	75 & 79
155	6859	Loans for Telecommunication & Electronics Industries	31 & 75
156	6860	Loans for Consumer Industries	11, 22, 43, 75 & 79
157	6875	Loans for Other Industries	30
158	6885	Loans for Other Industries and Minerals	18 & 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	7452	Loans for Tourism	52
163	7465	Loans for General Financial and Trading Institutions	75
164	7610	Loans to Government Servants etc.	18

APPENDIX-G (contd.)**II. Statement of Major Head of Account for Receipts**

Sl. No.	Major Head	Description
1	0005	Central Goods and Services Tax (CGST)
2	0006	State Goods and Services Tax (SGST)
3	0008	Integrated Goods and Services Tax (IGST)
4	0020	Corporation Tax
5	0021	Taxes on Income other than Corporation Tax
6	0022	Taxes on Agricultural Income
7	0023	Hotel Receipt Tax
8	0028	Other taxes on Income and Expenditure
9	0029	Land Revenue
10	0030	Stamp and Registration Fees
11	0031	Estate Duty
12	0032	Taxes on Wealth
13	0035	Taxes on Immovable Property other than Agricultural Land
14	0037	Customs
15	0038	Union Excise Duties
16	0039	State Excise
17	0040	Taxes on Sales, Trades etc.
18	0041	Taxes on Vehicles
19	0042	Taxes on Goods and Passengers
20	0043	Taxes and Duties on Electricity
21	0044	Service Tax
22	0045	Other Taxes and Duties on Commodities and Services
23	0047	Other Fiscal Services
24	0049	Interest Receipts
25	0050	Dividends and Profits
26	0051	Public Service Commission
27	0055	Police
28	0056	Jails
29	0058	Stationery and Printing
30	0059	Public Works
31	0070	Other Administrative Services
32	0071	Contributions and Recoveries towards Pension and other Retirement Benefits
33	0075	Miscellaneous General Services
34	0202	Education, Sports, Art and Culture
35	0210	Medical and Public Health

APPENDIX-G (contd.)

Sl. No.	Major Head	Description
36	0211	Family Welfare
37	0215	Water Supply and Sanitation
38	0216	Housing
39	0217	Urban Development
40	0220	Information and Publicity
41	0230	Labour and Employment
42	0235	Social Security and Welfare
43	0245	Relief on account of Natural Calamities
44	0250	Other Social Services
45	0401	Crop Husbandry
46	0403	Animal Husbandry
47	0404	Dairy Development
48	0405	Fisheries
49	0406	Forestry and Wild Life
50	0407	Plantation
51	0408	Food, Storage and Warehousing
52	0415	Agricultural Research and Education
53	0425	Co-operation
54	0435	Other Agricultural Programmes
55	0506	Land Reforms
56	0515	Other Rural Development Programmes
57	0551	Hill Areas
58	0575	Other Special Areas Programmes
59	0700	Major Irrigation
60	0701	Medium Irrigation
61	0702	Minor Irrigation
62	0801	Power
63	0802	Petroleum
64	0810	Non-Conventional Source of Energy
65	0851	Village and Small Industries
66	0852	Industries
67	0853	Non-Ferrous Mining and Metallurgical Industries
68	0875	Other Industries
69	1051	Ports and Lighthouses
70	1053	Civil Aviation
71	1054	Roads and Bridges
72	1055	Road Transport

APPENDIX-G (contd.)

Sl. No.	Major Head	Description
73	1056	Inland Water Transport
74	1075	Other Transport Services
75	1425	Other Scientific Research
76	1452	Tourism
77	1456	Civil Supplies
78	1475	Other General Economic Services
79	1601	Grants-in-aid from Central Government
80	1603	States Share of Union Excise Duties
81	4000	Miscellaneous Capital Receipts
82	6003	Internal Debt of the State Government
83	6004	Loans and Advances from the Central Government
84	6202	Loans for Education, Sports, Art and Culture
85	6210	Loans for Medical and Public Health
86	6211	Loans for Family Welfare
87	6212	Loans for Nutrition
88	6215	Loans for Water-Supply and Sanitation
89	6216	Loans for Housing
90	6217	Loans for Urban Development
91	6220	Loans for Information and Publicity
92	6225	Loans for Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes
93	6235	Loans for Social Security and Welfare
94	6245	Loans for Relief on account of Natural Calamities
95	6250	Loans for Other Social Services
96	6401	Loans for Crop Husbandry
97	6402	Loans for Soil and Water Conservation
98	6403	Loans for Animal Husbandry
99	6404	Loans for Dairy Development
100	6405	Loans for Fisheries
101	6406	Loans for Forestry and Wild Life
102	6407	Loans for Plantation
103	6408	Loans for Food, Storage and Warehousing
104	6416	Loans to Agricultural Financial Institutions
105	6425	Loans for Co-operation
106	6435	Loans for Other Agricultural Programmes
107	6501	Loans for Special Programme for Rural Development
108	6515	Loans for Other Rural Development Programmes

APPENDIX-G (contd.)

Sl. No.	Major Head	Description
109	6551	Loans for Hill Areas
110	6702	Loans for Minor Irrigation
111	6705	Loans for Command Area Development
112	6801	Loans for Power Projects
113	6802	Loans for Petroleum
114	6803	Loans for Coal and Lignite
115	6810	loans for Non-Conventional Sources of Energy
116	6851	Loans for Village and Small Industries
117	6853	Loans for Non-Ferrous Mining and Metallurgical Industries
118	6855	Loans for Fertilizer Industries
119	6856	Loans for Petrochemical Industries
120	6857	Loans for Chemical and Pharmaceutical Industries
121	6858	Loans for Engineering Industries
122	6859	Loans for Tele-communication and Electronics Industries
123	6860	Loans for Consumer Industries
124	6875	Loans for Other Industries
125	6885	Loans for Other Industries and Minerals
126	7053	Loans for Civil Aviation
127	7055	Loans for Road Transport
128	7056	Loans for Inland Water Transport
129	7075	Loans for Other Transport Services
130	7452	Loans for Tourism
131	7465	Loans for General Financial and Trading Institutions
132	7475	Loans for Other General Economic Services
133	7610	Loans to Government Servant etc.
134	7615	Miscellaneous Loans

APPENDIX-G (contd.)**III. Statement of Major Head of Account for Contingency Fund & Public Account**

Sl. No.	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 Object/Detail Head of Account of Expenditure

Sl. No.	Description	Code	Description/Definitions
OBJECT CLASS - 1 (PERSONNEL SERVICES AND BENEFITS)			
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-Iterim 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-Wages'.
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 contractual 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 Finance Department 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.
OBJECT CLASS - 2 (ADMINISTRATIVE EXPENSES)			
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 further 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).
12.	Outsourcing of Services	(78)	It covers the expenditure on outsourcing by engaging agencies for any services
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.	POL	(24)	It covers the expenditure on POL 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.
6.	Grants-in-aid-Salaries	(36)	It will include amounts released as Grants-in-aid for payment of Salaries.
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 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 (Contd.)

Sl. No.	Description	Code	Description/Definitions
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OBJECT CLASS-6 (ACQUISITION OF CAPITAL ASSETS & OTHER CAPITAL EXPENDITURE)

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)	

OBJECT CLASS-7 (ACCOUNTING ADJUSTMENTS)

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)	

OBJECT CLASS-8 (OTHER ITEMS)

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)	