

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 2016-2017' 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 2016-2017 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 2016-2017.

The Budget Estimates for the year 2016-2017 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 2016-2017 follow the arrangements stated for indicating the different components of State expenditure.

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

The 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-G.

'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 2016-2017.

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, 2016-2017 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.

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.

Howrah
The 26th February, 2016

H. K. DWIVEDI
*Principal Secretary to the
Government of West Bengal
Finance Department*

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Key to the Budget Documents, 2016-2017

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, 2016.

Money Bills

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

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

Demands for Grants

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

15. Under the present accounting and budgetary procedures, certain classes of receipts, like payments made by one Department to another and receipts of capital projects or schemes are taken in reduction of the expenditure of the Receiving Department. The estimates of expenditure included in the Budget Statement are

for the net expenditure as will be reflected in the accounts, that is, after taking into account the recoveries. The estimates of expenditure included in the Demands for Grants are, however, for the gross amounts.

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

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

Accounting Classification

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

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

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

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

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

Annual Plan

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

Departmental Commercial Undertakings

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

Public Sector Undertakings

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

Grants and Loans to Non-Government Bodies

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

Appropriation Bills

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

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

APPENDIX - A

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

Publication No.	Demand/Serial	Head of Account	Department/Budget Details
1			Annual Financial Statement of the Government of West Bengal
2			Vote on Account for Expenditure of the Government of West Bengal
3			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 PUBLICATION-WISE DEMAND NUMBERS, HEADS OF ACCOUNT AND DEPARTMENT/BUDGET DETAILS

Publication No.	Demand/Serial	Head of Account	Department/Budget Details
11	1	2011,2059, 4059 & 4216	Legislative Assembly Secretariat
	2 (SL)	2012	Governor's Secretariat
	3	2013	Council of Ministers
	4	2401,2408,2435,3451,4401,4435,6401 & 6498	Agricultural Marketing
	5	2049, 2235, 2236, 2401, 2402, 2415, 2501, 2551, 2575, 3451, 4401, 4415, 4575, 6004 & 6401	Agriculture
12	6	2049, 2235, 2401, 2403, 2404, 2415, 2515, 2551, 3451, 4401, 4403, 4404, 6003 & 6403	Animal Resources Development
	7	2049, 2225, 2251, 4225, 6003, 6004 & 6225	Backward Classes Welfare
13	8	2049, 2216, 2250, 2401, 2404, 2425, 2515, 3451, 4216, 4250, 4401, 4425, 6003, 6004, 6250 & 6425	Co-Operation
	65	2225, 2251 & 4225	Tribal Development
	9	2049, 2058, 2059, 2551, 2852, 2853, 3451, 3475, 4059, 4407, 4551, 4857, 4859, 4860, 4885, 5054, 5465, 6003, 6004, 6407, 6551, 6857, 6859, 6860, 6885 & 7465	Commerce & Industries
	10	2052, 3456 & 3475	Consumer Affairs
	11	2049, 2401, 2551, 2851, 3451, 4851, 6003, 6004, 6851 & 6860	Micro & Small Scale Enterprises & Textiles
	12	2049, 2075, 2230, 2235, 2401, 2402, 2505, 2575, 3451, 3452, 3454, 4059, 4575, 6004 & 6250	Planning
	66	2401, 2851, 3451, 4851	Sericulture

APPENDIX - A (concl.d.)

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

Publication No.	Demand/Serial	Head of Account	Department/Budget Details
14	13	2202, 2203, 2204, 2205, 2251, 2551, 3454, 4202 & 6202	Higher Education
	14	2202, 2205, 2235, 2251, 2515, 2551, 3454 & 4202	Mass Education Extension and Library Services
	15	2202, 2204, 2251, 2551 & 4202	School Education
15	51	2029, 2203, 2230, 2251, 4202 & 4250	Technical Education & Training
	17	2039, 2052, 2059 & 4059	Excise
	18	2014, 2020, 2029, 2030, 2035, 2040, 2045, 2047, 2048, 2049, 2051, 2052, 2054, 2058, 2059, 2070, 2071, 2075, 2235, 2250, 3454, 3475, 4059, 4216, 4885, 5465, 6003, 6004, 7610 & 7615	Finance (FA, IF & FT)
16	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
17	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, 4406 & 6004	Forests
	24	2210, 2211, 2236, 2250, 2251, 2515, 2551, 4059, 4210, 4211 & 6211	Health & Family Welfare

APPENDIX - A (concl.)

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

Publication No.	Demand/Serial	Head of Account	Department/Budget Details
18	25	2049, 2052, 2059, 2205, 2210, 2216,	Public Works (PW & PR)
		2235, 2250, 2551, 2853, 3054, 3451, 4055, 4059, 4070, 4202, 4210, 4211, 4216, 4220, 4250, 4403, 4404, 4408, 4425, 4851, 5054, 6004 & 7075	
19	26	2551 & 3451	Hill Affairs
		2015, 2049, 2052, 2055, 2059, 2070, 2075, 2235, 2250, 2575, 3451, 3454, 4055, 4059, 4216, 4250, 4575 & 6004	Home (CE, CR, DE, PT, HP, PL, PS & SL)
	28	2049, 2216, 2217, 2251, 2852, 4210, 4216, 5452, 6003, 6004 & 6216	Housing
		2852, 3451, 4858, 4860, 4875, 4885, 6004, 6857, 6858 & 6860	Industrial Reconstruction
	67	2852, 3451, 4857, 4858, 4860, 4875, 4885, 5075, 6857, 6858, 6860	Public Enterprises and Industrial Reconstruction
		2059, 2202, 2205, 2220, 2235, 2250, 2251, 2551, 4059, 4202, 4220, 6220 & 6875	Information & Cultural Affairs
20	31	2251, 2852, 4070, 4859 & 6859	Information Technology & Electronics
		2049, 2250, 2551, 2700, 2701, 2711, 3451, 4700, 4701, 4711 & 6004	Irrigation & Waterways
	33	2052, 2056, 2058, 2059, 2202, 4059 & 4216	Correctional Administration (Formerly 'Jails')
		2014, 2029, 2052, 2059, 2070, 2216, 2235, 3454, 4059 & 4216	Judicial
21	35	2014, 2210, 2215, 2216, 2230, 2235, 2251 & 4250	Labour
		2029, 2049, 2052, 2053, 2059, 2070, 2216, 2250, 2401, 2402, 2506, 3604, 4059, 5475 & 6004	Land & Land Reforms
	37	2052	Law
		2052, 2202, 2204, 2235, 2250, 2251, 2515, 4202, 4216, 4235 & 4250	Minority Affairs and Madrasah Education
	39	2049, 2052, 2211, 2215, 2217, 3604, 4059, 4215, 4217, 6003, 6004 & 6217	Municipal Affairs

APPENDIX - A (concl.d.)

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

Publication No.	Demand/Serial	Head of Account	Department/Budget Details	
22	40	2049,2216, 2217, 2235, 2401, 2501,2505, 2515, 2551, 2575, 3451, 3454, 3604, 4401, 4515, 5054, 6003 & 6515	Panchayats & Rural Development	
	41	2052, 2059, 2070, 4059 & 4216	Parliamentary Affairs	
	42	2049, 2052, 2070, 4059,4216 & 6004	Personnel & Administrative Refroms	
	43	2045, 2049, 2071, 2575, 2801, 2810, 3451, 4801, 6003, 6004, 6801 & 6860	Power & Non-Conventional Energy Sources	
	44	2852, 3451, 4857, 4858, 5075, 6857, 6858 & 6860	Public Enterprises	
	45	2049, 2059, 2215, 2250, 2251, 2551, 4215, 6003 & 6004	Public Health Engineering	
	46	2235, 2251, 4235, 6004 & 6235	Refugee Relief & Rehabilitation	
	47	2049, 2059, 2235, 2245, 2250, 2251, 4059,4235, 4401 & 6003	Disaster Management (Formerly 'Relief')	
	48	2575, 2810, 3425 & 3451	Science & Technology	
	49	2059, 2070, 2204, 2251, 2403 & 4059	Sports (SP) & Youth Services (YS)	
23	50	2575 & 4575	Sunderban Affairs	
	52	2250, 2551, 3451, 3452 & 5452	Tourism	
	53	2041, 2049, 2070, 2235, 2250, 2251, 3051, 3053, 3055, 3056, 3075, 3451, 5053, 5055,5056, 5075, 6004, 7055, 7056,& 7075	Transport	
	54	2059, 2070, 2215, 2216, 2217, 2551, 3451,3475, 3604, 4216, 4217, 6 215, 6217 & 6551	Urban Development	
	55	2408, 2415, 2551, 2702, 2705, 3451, 4401, 4702 & 4705	Water Resources Investigation & Development	
	56	2235, 2236, 2250, 2251 & 4235	Women Development and Social Welfare	
	57	2052, 3425 & 5425	Biotechnology	
	58	2052, 2575 & 4575	Paschimanchal Unnayan Affairs	
	59	2052, 2204, 2435, 2515 & 4435	Self Help Groups & Self Employment	
	60	2052, 2070, 2235, 4059, 4070 & 4216	Civil Defence	
24	61	2052	Chief Minister's Office	
	62	2052, 2575, 4575 & 5054	North Bengal Development	
	63	2401, 3451, 3454 & 4059	Statistics & Programme implementation	
	64	2235, 2236, 2251 & 4235	Child Development	
			Supplement to the Budget-Transfer of Funds to the Rural And Urban Local Bodies	
	25			

APPENDIX - B

LIST OF DEPARTMENTS

DEMAND/ SERIAL NO	DESCRIPTION OF DEPARTMENT	CODE
1	Legislative Assembly Secretariat	LA
2 (SL)	Governor's Secretariat	GS
3	Council of Ministers	CE
4	Agricultural Marketing	AM
5	Agriculture	AG
6	Animal Resources Development	AD
7	Backward Classes Welfare	SC
8	Cooperation	CO
9	Commerce & Industries	CI
10	Consumer Affairs	CA
11	Micro & Small Scale Enterprises and Textiles	CS
12	Planning	DP
13	Higher Education	EH
14	Mass Education Extension and Library Services	EM
15	School Education	ES
16	Environment	EN
17	Excise	EX
18	Finance a) Finance (Audit) b) Finance (Institutional Finance) c) Finance (Revenue)	FA IF FT
19	Fire & Emergency Services	FE
20	Fisheries	FI
21	Food & Supplies	FS
22	Food Processing Industries & Horticulture	FP
23	Forests	FR
24	Health & Family Welfare	HF
25	Public Works a) Public Works b) Public Works (Roads)	PW PR
26	Hill Affairs	HA
27	Home a) Home (C & E) b) Home (Commonwealth Relations) c) Home (Defence) d) Home (Foreigners & NRI) e) Home (Police) f) Home (Political) g) Home (Press) h) Home (Special)	CE CR DF PT HP PL PS SL
28	Housing	HO
29	Industrial Reconstruction	IR

APPENDIX-B (concl.d.)

DEMAND/ SERIAL NO	DESCRIPTION OF DEPARTMENT	CODE
30	Information & Cultural Affairs	I C
31	Information Technology & Electrinics	I T
32	Irrigation & Waterways	I W
33	Correctional Administration (Formerly 'Jails')	J L
34	Judicial	J D
35	Labour	L B
36	Land & Land Reforms	L R
37	Law	L W
38	Minority Affairs and Madrash Education	M D
39	Municipal Affairs	M A
40	Panchayats & Rural Development	P N
41	Parliamentary Affairs	P A
42	Personnel & Administrative Reforms	H R
43	Power and Non Conventional Energy Sources	P O
44	Public Enterprises	P U
45	Public Health Engineering	P H
46	Refugee Relief & Rehabilitation	R E
47	Diaster Management	R L
48	Science and Technology	S T
49	Sports & Youth Services a) Sports b) Youth Services	S P Y S
50	Sunderban Affairs	S A
51	Technical Education & Training	E T
52	Tourism	T M
53	Transport	T R
54	Urban Development	U D
55	Water Resources Investigation & Development	W I
56	Women Development and Social Welfare	S W
57	Biotechnology	B T
58	Paschimanchal Unnayan Affairs	P M
59	Self-Help Groups & Self-Employment	S H
60	Civil Defence	C V
61	Chief Minister's Office	C H
62	North Bengal Development	N B
63	Statistics & Programme Implementation	S I
64	Child Development	C W
65	Tribal Development	T W
66	Sericulture	SR
67	Public Enterprises and Industrial Reconstruction	PI

APPENDIX - C

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

I. CATEGORY

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

II. EARMARKED

Sl.No.	Description	Abbreviation	Code
I	EXTERNALLY AIDED PROJECTS	(EAP)	01
II	RURAL INFRASTRUCTURE DEVELOPMENT FUND	(RIDF)	02
III	HOUSING AND URBAN DEVELOPMENT CORPORATION	(HUDCO)	03
IV	BASIC MINIMUM SERVICES	(BMS)	04
V	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	ARTILE 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

APPENDIX-C (concl.)

III. SECTORS

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

IV. PLAN / NON-PLAN TYPE

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

* **P-PLAN** **N-NON-PLAN**

APPENDIX - C (concl.d.)

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-C (concl.)

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 - D**Standard Detailed Code For Expenditure / Receipt / Public Account****I. Standard Detailed Code of Expenditure**

SI. NO.	DESCRIPTION OF DETAILED HEAD	CODE
1	Salaries	01
2	Wages	02
3	Pension/Gratuities	04
4	Rewards	05
5	Medical Reimbursements	07
6	Travel Expenses	11
7	Medical Reimbursements under WBHS 2008	12
8	Office Expenses	13
9	Rent, Rates and Taxes	14
10	Royalties	15
11	Publications	16
12	Maintenance	19
13	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-D (concl.)

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-D (concl.)

II. Standard Sub-Detailed Code of Expenditure

SI. NO.	DETAILED HEAD	DESCRIPTION OF SUB-DETAILED HEAD	CODE
1	01-Salaries	a) Pay	01
		b) Dearness Allowance	02
		c) House Rent Allowance	03
		d) Ad-hoc Bonus	04
		e) Interim Relief	05
		f) Constituency Allowance	06
		g) Other Allowances	07
		h) Ex-gratia Grants	08
		i) Ration Allowance	09
		j) Overtime Allowance	10
		k) Compensatory Allowance	11
		l) Medical Allowance	12
		m) Dearness Pay	13
		n) Grade Pay	14
2	13 - Office Expenses	a) Electricity	01
		b) Telephone	02
		c) Maintenance /P.O.L. for Office Vehicles	03
		d) Other Office Expenses	04
3	21-Materials & Supplies /Stores & Equipments	a) Diet	01
		b) Drug	02
		c) Other Hospital Consumables	03
		d) Others	04
		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-D (concl.)**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-D (concl.)**IV. Standard Detailed Code of Public Accounts**

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

APPENDIX-E

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

I. STATEMENT OF MAJOR HEAD OF ACCOUNT FOR EXPENDITURE

Serial No.	Major Head	Major Head Description	Demand No.
1	2011	State Legislatures	01
2	2012	Governor	02
3	2013	Council of Ministers	03
4	2014	Administration of Justice	18, 27, 34 & 35
5	2015	Elections	27
6	2020	Collection of Taxes on Income and Expenditure	18
7	2029	Land Revenue	18, 34, 36 & 51
8	2030	Stamp and Registration	18
9	2035	Collection of Other Taxes on Property and Capital Transactions	18
10	2039	State Excise	17
11	2040	Taxes on Sales, Trades etc.	18
12	2041	Taxes on Vehicles	53
13	2045	Other Taxes and Duties on Commodities and Services	18 & 43
14	2047	Other Fiscal Services	18
15	2048	Appropriation for Reduction and Avoidance of Debt	18
16	2049	Interest Payments	05, 06, 07, 08, 09, 11, 12, 18, 19, 20, 22, 23, 25, 27, 28, 32, 36, 39, 40, 42, 43, 45, 47 & 53
17	2051	Public Service Commission	18 & 42
18	2052	Secretariat - General Services	10, 17, 18, 19, 21, 25, 27, 33, 34, 36, 37, 38, 39, 41, 42, 57, 58, 59, 60, 61 & 62

APPENDIX-E (contd.)

Serial No.	Major Head	Major Head Description	Demand No.
19	2053	District Administration	36
20	2054	Treasury and Accounts Administration	18
21	2055	Police	27
22	2056	Jails	33
23	2058	Stationery and Printing	09, 18 & 33
24	2059	Public Works	01, 09,17, 18, 19, 25, 27, 30, 33, 34, 36, 45, 47, 49 & 54
25	2070	Other Administrative Services	18, 19, 27, 34, 36, 41, 42, 49,53, 54 & 60
26	2071	Pension and Other Retirement Benefits	05, 18 & 43
27	2075	Miscellaneous General Services	12, 18 & 27
28	2202	General Education	13, 14, 15, 30, 33 & 38
29	2203	Technical Education	13 & 51
30	2204	Sports and Youth Services	13, 15, 38, 49 & 59
31	2205	Art & Culture	13, 14, 25 & 30
32	2210	Medical and Public Health	24, 25 & 35
33	2211	Family Welfare	24 & 39
34	2215	Water Supply and Sanitation	16, 35, 39, 45 & 54
35	2216	Housing	08, 25, 27, 28, 34, 35, 36, 40 & 54
36	2217	Urban Development	28, 39, 40 & 54
37	2220	Information and Publicity	30

APPENDIX-E (contd.)

Serial No.	Major Head	Major Head Description	Demand No.
38	2225	Welfare of Sch.Castes, Sch.Tribes, Other Backward Classes and Minorities	07 & 65
39	2230	Labour and Employment	35 & 51
40	2235	Social Security and Welfare	05, 06, 12 14, 18, 20, 21, 25, 27, 30, 34, 35, 38, 40, 46, 47, 53, 56, 60 & 64
41	2236	Nutrition	05, 24, 56 & 64
42	2245	Relief on account of Natural Calamities	47
43	2250	Other Social Services	08, 18, 24, 25, 27, 30, 32, 36, 38, 45, 47, 52, 53, & 56
44	2251	Secretariat - Social Services	07, 13, 14, 15, 16, 24, 28, 30, 31, 35, 38, 45, 46, 47, 49, 51, 53, 56, 64 & 65
45	2401	Crop Husbandry	04, 05, 06, 08, 11, 12, 20, 22, 23, 36, 55 & 63
46	2402	Soil and Water Conservation	05, 12, 23 & 36
47	2403	Animal Husbandry	06 & 49
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 & 55
52	2415	Agricultural Reasearch and Education	05, 06, 20, 23 & 55
53	2425	Co-operation	08

APPENDIX-E (contd.)

Serial No.	Major Head	Major Head Description	Demand No.
54	2435	Other Agricultural Programmes	04 & 59
55	2501	Special Programmes for Rural Development	05, 40
56	2505	Rural Employment	12 & 40
57	2506	Land Reforms	36
58	2515	Other Rural Development Programmes	06, 08, 14, 20, 24, 38, 40 & 59
59	2551	Hill Areas	05, 06, 09, 11, 13, 14, 15, 20, 22, 23, 24, 25, 26, 30, 32, 45, 52, 54 & 55
60	2575	Other Special Programmes	05, 12, 27, 40, 43, 48, 50, 58 & 62
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 & 48
68	2851	Village and Small Industries	11 & 22
69	2852	Industries	09, 22, 28, 29, 31 & 44
70	2853	Non-ferrous Mining and Metallurgical Industries	09 & 25
71	3051	Port and Lighthouses	53
72	3053	Civil Aviation	53

APPENDIX-E (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, 48 & 57
78	3435	Ecology & Environment	16
79	3451	Secretariat-Economic Services	04, 05, 06, 08, 09, 11, 12, 20, 22, 23, 25, 26, 27, 29, 32, 40, 43, 44, 48, 52, 53, 54, 55 & 63
80	3452	Tourism	12 & 52
81	3454	Census, Surveys and Statistics	12, 13, 14, 18, 27, 34, 40 & 63
82	3456	Civil Supplies	10 & 21
83	3475	Other General Economic Services	09, 10, 18 & 54
84	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Bodies	18, 36, 39, 40 & 54
85	4055	Capital Outlay on Police	25 & 27
86	4059	Capital Outlay on Public Works	01, 09,, 12, 17, 18, 19, 24, 25, 27, 30, 33, 34, 36, 39, 41, 42, 47, 49, 60 & 63
87	4070	Capital Outlay on Other Administrative Services	19, 25, 27, 31 & 60
88	4202	Capital Outlay on Education, Sports, Art and Culture	13, 14, 15, 25, 30, 38 & 51
89	4210	Capital Outlay on Medical and Public Health	24 & 28
90	4215	Capital Outlay on Water Supply and Sanitation	39 & 45
91	4216	Capital Outlay on Housing	01, 08, 18, 27, 28, 33, 34, 38, 41, 42, 54 & 60

APPENDIX-E (contd.)

Serial No.	Major Head	Major Head Description	Demand No.
92	4217	Capital Outlay on Urban Development	39 & 54
93	4220	Capital Outlay on Information and Publicity	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	38, 46, 47, 56 & 64
96	4250	Capital Outlay on Other Social Services	08, 25, 27, 35, 38 & 51
97	4401	Capital Outlay on Crop Husbandry	04, 05, 06, 08, 20, 22, 23, 40, 47, 55
98	4403	Capital Outlay on Animal Husbandry	06 & 25
99	4404	Capital Outlay on Dairy Development	06 & 25
100	4405	Capital Outlay on Fisheries	20
101	4406	Capital Outlay on Forestry and Wild Life	23
102	4407	Capital Outlay on Plantations	09
103	4408	Capital Outlay on Food, Storage and Warehousing	21 & 25
104	4415	Capital Outlay on Agricultural Research and Education	05
105	4425	Capital Outlay on Co-opration	08 & 25
106	4435	Capital Outlay on Other Agricultural Programmes	04 & 59
107	4515	Capital Outlay on Other Rural Development Programmes	40
108	4551	Capital Outlay on Hill Areas	09
109	4575	Capital Outlay on Other Special Areas Programme	12, 27, 50, 58 & 62
110	4700	Capital Outlay on Major Irrigation	32

APPENDIX-E (contd.)

Serial No.	Major Head	Major Head Description	Demand No.
111	4701	Capital Outlay on Medium Irrigation	32
112	4702	Capital Outlay on Minor Irrigation	55
113	4705	Capital Outlay on Command Area Development	55
114	4711	Capital Outlay on Flood Control Projects	32
115	4801	Capital Outlay on Power Projects	43
116	4851	Capital Outlay on Village and Small Industries	11 & 25
117	4856	Capital Outlay on Petro-Chemical Industries	09
118	4857	Capital Outlay on Chemical and Pharmaceutical Industries	09 & 44
119	4858	Capital Outlay on Engineering Industries	29 & 44
120	4859	Capital Outlay on Tele-communication and Electronic Industries	09 & 31
121	4860	Capital Outlay on Consumer Industries	09, 22 & 29
122	4875	Capital Outlay on Other Industries	29
123	4885	Other Capital Outlay on Industries and Minerals	09, 18 & 29
124	5053	Capital Outlay on Civil Aviation	53
125	5054	Capital Outlay on Roads and Bridges	25, 40 & 62
126	5055	Capital Outlay on Road Transport	53
127	5056	Capital Outlay on Inland Water Transport	53
128	5075	Capital Outlay on Other Transport Services	44 & 53
129	5425	Capital Outlay on Other Scientific & Environmental Research	57
130	5452	Capital Outlay on Tourism	28 & 52
131	5465	Investments in General Financial & Trading Institutions	18
132	5475	Capital Outlay on Other General Economic Services	36
133	6003	Internal Debt of the State Government	06, 07, 08, 09, 11, 18, 19, 20, 22, 28, 39, 40, 43, 45, & 47

APPENDIX-E (contd.)

Serial No.	Major Head	Major Head Description	Demand No.
134	6004	Loans and Advances from the Central Government	05, 07, 08, 09, 11, 12, 18, 23, 25, 27, 28, 29, 32, 36, 39, 42, 43, 45, 46 & 53
135	6202	Loans for Education, Sports, Art and Culture	13
136	6211	Loans for Family Welfare	24
137	6215	loans for Women Development	54
138	6217	Loans for Urban Development	39 & 54
139	6220	Loans for Information and Publicity	30
140	6225	Loans for Welfare of Scheduled Castes, Schedule Tribes, O. B. C. and Minorities	30
141	6235	Loans for Social Security and Welfare	46
142	6250	Loans for Other Social Services	08 & 12
143	6401	Loans for Crop Husbandry	04, 05 & 22
144	6403	loans for Animal Husbandry	06
145	6405	Loans for Fisheries	20
146	6407	Loans for Plantations	09
147	6408	Loans for Food , Storage & Warehousing	04 & 21
148	6425	Loans for Co-operation	08
149	6515	Loans for Other Rural Development Programmes	40
150	6551	Loans for Hill Areas	09 & 54
151	6801	Loans for Power Projects	43
152	6851	Loans for Village and Small Industries	11
153	6857	Loans for Chemical and Pharmaceutical Industries	09, 29 & 44
154	6858	Loans for Engineering Industries	29 & 44

APPENDIX-E (contd.)

Serial No.	Major Head	Major Head Description	Demand No.
155	6859	Loans for Tele-communication and Electronics Industries	09 & 31
156	6860	Loans for Consumer Industries	09, 11, 22, 29, 43 & 44
157	6875	Loans for Other Industries	30
158	6885	Loans for Other Industries and Minerals	09 & 18
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	09
163	7610	Loans to Government Servants etc.	18
164	7615	Miscellaneous Loans	18

APPENDIX-E (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-E (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-E (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-E (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-E (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-F**EXPLANATORY NOTES ON THE EXPENDITURE OBJECT HEAD OF ACCOUNT**

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-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 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 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.
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-F (Contd.)

Sl.No. Description	Code	Description/Definitions
9. Motor Vehicles	(51)	It coverse 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 coverse 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 diffrent 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 Creatin 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 classiffied under any of these specified object heads will be debited to this head.

APPENDIX-F (Concl.)

Sl.No.	Description	Code	Description/Definitions
<u>OBJECT CLASS – 6 (ACQUISITION OF CAPITAL ASSETS & OTHER CAPITAL EXPENDITURE)</u>			
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)	
<u>OBJECT CLASS - 7 (ACCOUNTING ADJUSTMENTS)</u>			
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)	
<u>OBJECT CLASS - 8 (OTHER ITEMS)</u>			
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-G

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

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-G (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-G (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 **12th plan-approval of the Cabinet.**

The undersigned is directed to inform that following proposals for restructuring the Centrally Sponsored Schemes under the 12th 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 12th 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 12th 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-G (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
DEPARTMENT OF AGRICULTURE & COOPERATION	
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)
DEPARTMENT OF ANIMAL HUSBANDRY, DAIRYING & FISHERIES	
7	National Livestock Management Programme
8	National Livestock Health and Disease Control Programme
9	National Plan for Dairy Development
DEPARTMENT OF COMMERCE	
10	Assistance to States for Infrastructure Development for Exports (ASIDE)
MINISTRY OF DRINKING WATER SUPPLY	
11	National Rural Drinking Water Programme
12	Nirmal Bharat Abhiyan
MINISTRY OF ENVIRONMENT AND FORESTS	
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
DEPARTMENT OF HEALTH AND FAMILY WELFARE	
18	National Health Mission including NRHM
19	Human Resource in Health and Medical Education
DEPARTMENT OF AYUSH	
20	National Mission on Ayush including Mission on Medicinal Plants
DEPARTMENT OF AIDS CONTROL (New Department)	
21	National AIDS & STD Control Programme
MINISTRY OF HOME AFFAIRS	
22	National Scheme for Modernization of Police and other forces
23	Border Area Development Programme (BADP) (ACA) (MHA/M/o Finance)
MINISTRY OF HOUSING & URBAN POVERTY ALLEVIATION	
24	National Urban Livelihood Mission
25	Rajiv Awas Yojana (including JNNURM part of Mo HUPA)
DEPARTMENT OF SCHOOL EDUCATION AND LITERACY	
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
DEPARTMENT OF HIGHER EDUCATION	
32	Rashtriya Uchhtar Shiksha Abhiyan
MINISTRY OF INFORMATION TECHNOLOGY / MINISTRY OF FINANCE	
33	National E-Governance Action Plan (NeGAP) (ACA)
MINISTRY OF LABOUR & EMPLOYMENT	
34	Social Security for Unorganized Workers including Rashtriya Swasthya Bima Yojana

Sl. No.	Department/Schemes/Programmes
35	Skill Development Mission
MINISTRY OF LAW AND JUSTICE	
36	Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas
MINISTRY OF MINORITY AFFAIRS	
37	Multi Sectoral Development Programme for Minorities
MINISTRY OF PANCHAYATI RAJ	
38	Backward Regions Grant Fund (District Component) (ACA) (M/o PR/M/o Finance)
39	Rajiv Gandhi Panchayat Sashastrikan Yojana
DEPARTMENT OF RURAL DEVELOPMENT	
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)
DEPARTMENT OF LAND RESOURCES	
45	Integrated Watershed Management Programme (IWMP)
46	National Land Record Management Programme (NLRMP)
MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT & DISABILITY AFFAIRS	
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)
DEPARTMENT OF DISABILITY AFFAIRS	
51	National Programme for Persons with Disabilities
MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION	
52	Support for Statistical Strengthening
MINISTRY OF TEXTILES	
53	National Handloom Development Programme
54	Catalytic Development programme under Sericulture
MINISTRY OF TOURISM	
55	Infrastructure Development for Destinations and Circuits
MINISTRY OF TRIBAL AFFAIRS	
56	Umbrella scheme for Education of ST students
MINISTRY OF WOMEN AND CHILD DEVELOPMENT	
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)
MINISTRY OF WATER RESOURCES / MINISTRY OF FINANCE	
61	Accelerated Irrigation Benefit & Flood Management Programme (merging AIBP and other programmes of water resources such as CAD, FMP etc.) (ACA)
DEPARTMENT OF SPORTS	
62	Panchayat Yuva Krida aur Khel Abhiyan (PYKKA)
DEPARTMENT OF FOOD PROCESSING INDUSTRIES	
63	N ational Mission on Food Processing
MINISTRY OF URBAN DEVELOPMENT / MINISTRY OF FINANCE	
64	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)
PLANNING COMMISSION / MINISTRY OF FINANCE	
65	Backward Regions Grant Fund (BRGF) (State Component) (ACA)
MINISTRY OF YOUTH AFFAIRS AND SPORTS	
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
DEPARTMENT OF AGRICULTURE & COOPERATION		
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)	
11	National Mission on Oilseeds & Oil Palm (NMOOP)	4. National Oilseed and Oil Palm Mission (10 & 11)
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)	
DEPARTMENT OF ANIMAL HUSBANDRY, DAIRYING & FISHERIES		
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	
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.	
DEPARTMENT OF COMMERCE		
31	ASIDE	9. ASIDE (31)
DEPARTMENT OF INDUSTRIAL POLICY AND PROMOTION		
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	Assistance to State for Capacity Building (Trauma Care)	
44	Health Care for the Elderly	
45	Pilot Projects	
46	National Programme for control of Blindness	
47	E-Health including Telemedicine	16. Human Resource in Health and Medical Education (48)
48	Human Resources for Health	
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 Training 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 Uchchar Shiksha Abhiyan (80 & 81)
81	Support for the Polytechnics in the States 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)
DEVELOPMENT 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	DRDA Administration	
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
	A CENTRAL ASSISTANCE FOR STATE PLANS UNION TERRITORIES	
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 Desalination 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 Yohana	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