

(2)

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

No. BB.404/2010/186

Dated Dispur, the 6th December 2016

From : Dr Ravi Kota, I. A. S.,
Commissioner & Secretary to the Govt. of Assam,
Finance (Budget) Department.

To : 1. Additional Chief Secretary/ Principal Secretary/ Commissioner & Secretary/ Secretary
to the Government of Assam of all Departments.
2. All Heads of Departments of the Government of Assam.

3. Principal Secretary } Karbi Anglong Autonomous Council, Diphu
Dima Hasao Autonomous Council, Haflong
Bodoland Territorial Council, Kokrajhar

Sub : **Submission of the Budget Estimates in respect of Receipts and Expenditures of the Government of Assam for General Areas & Sixth Scheduled Areas for the financial year 2017-2018.**

Sir,

I am directed to bring it to your notice that procedure for the submission of the budget estimates for the financial year 2017-18 would undergo substantial changes due to the merger of the plan and non-plan heads. The Additional Chief Secretary/ Principal Secretary/ Commissioner and Secretary/ Secretary in charge of the respective departments are hereby requested to carefully go through the following guidelines to enable them to guide the officers, HODs etc. under their control for submission of the consolidated budget estimates (both receipts and expenditure) accurately and without any discrepancies.

BACKGROUND

Two major changes namely merger of plan and non-plan heads in the annual budget 2017-18 and early commencement of budget session (likely to be in the first week of February 2017) in tandem with proposed Union budget of 2017-18, have warranted the changes to be brought in the role of Planning & Development Department and Finance Department in the exercise of Budget preparation 2017-18 as stated below.

BROAD STEPS/ SEQUENCE IN BUDGET PREPARATION TO BE FOLLOWED IN THE BUDGET PREPARATION 2017-18

1. Finance Department indicates SFPD Resources (State Funding for Priority Development Resources) to the P & D Department (this was previously called as State Plan Resources).
2. P & D Department, based on the above, will undertake the sectoral/ department wise allocation to the Finance Department.
3. P & D Department, while doing so, would include the following into such department wise allocation.
 - a) State Own Priority Development (SOPD) schemes to be taken based on priority list submitted by the department with the approval of the Minister-in-charge (this was earlier called as State Plan Schemes).
 - b) State Share for Centrally Sponsored Schemes, NLCPR, NEC, RIDF, Counterpart funding for EAP etc.
 - c) Allocations under Hill Areas relating to KAAC and DHAC are to be submitted to Hill Areas Department and allocations under BTAD and allocations under TSP and SCSP are to be submitted to the WPT & BC Department by the respective Administrative Departments. Hill

Areas Department and WPT & BC Department will communicate the same to the Finance Department. Final allocation will be made and communicated to the respective departments by the Finance Department.

- d) Any other allocations that the P & D Department would like to consider based on the past programmes/ practices/ requirement of Assam Vision 2030 and SDG, etc.
4. P & D Department would simultaneously work out in consultation with the line Ministries at the Centre and the departments in the States, the proposed Budget Allocation for Centrally Sponsored Schemes and other funds to be received from the Union Government through the State Exchequer.
5. Both of the above two recommendations i.e. allocation proposed from SFPD resources and for Central funds, will be intimated by the P & D Department to the Finance Department.
6. Based on the above, looking at the actual quantum of resources based on the final assessment after meeting the committed expenditure on account of salary, pension, repayment of loans etc. the Finance Department will intimate the allocations to the line departments.
7. Line Departments will, based on these allocations communicated by the Finance Department, submit the budget proposal.
 - a) Establishment expenditure of the departments (till now it was called as non-plan expenditure such as, 01-Salaries, 02-Wages, 03-Travel Expenses, 04-Office Expenses, 05-Payment for Professional and Special Services, 06-Rents, Rates & Taxes / Royalty, 07-Publication, 08-Advertising, Sales and Publicity Expenses, 11-Hospitality Expenses / Sumptuary Allowances etc, 16-Motor Vehicles, 21-Pension /Gratuity, 22-Depreciation etc.)
 - b) Expenditure proposed under Para 3. Above and expenditure proposed under Central Share of Centrally Sponsored Schemes/ EAP and other like NABARD, and other funds to be received from the Union Government to the State Exchequer.
 - c) Other state expenditure like 10-Scholarship & Stipend, 12-Secret Service Expenditure, 15-Machinery and Equipment / Tools & Plants, 17-Maintenances, 18-Loan, 19-Materials & Supplies, 20-Investment, 23-Inter Account Transfers, 24-Writes off / Losses, 25-Suspense, 26-Other Charges, 29-Deployment etc, 31-Grant-in-aid General (Salary), 32-Grant-in-aid General (Non Salary), 35-Grants for creation of Capital Assets, 40-Cess utilization policy, 41-Reimbursement of the work contract tax (WCT).
 - d) Other expenditure not covered above but was part of plan/non-plan expenditure in previous years such as 13-Major Works, 14-Minor Works, etc.
8. All departments will submit the budget estimates (receipt and expenditure) online by logging in to the web site of Finance Department at [http:// www.finassam.in](http://www.finassam.in).

WHILE PREPARING THE BUDGET ESTIMATES THE FOLLOWING POINTS MAY BE BORNE IN MIND BY THE DEPARTMENTS.

(i) RECEIPTS

Regarding estimate of the Receipt Budget, it is seen that a number of Departments do not submit the estimate of Receipt Budget or submit it in an incomplete form and not as per format prescribed by the Government which results in preparation of the estimate only on the basis of the Actual of previous year and not on the basis of actual resource generated by the department. It is, therefore, requested to submit estimates of the Receipt Budget by the respective Administrative Departments for the year 2017-2018 as per format prescribed for the purpose. Where no receipt is anticipated by a Department, a 'Nil' estimate is to be submitted together with reasons thereof.

(ii) EXPENDITURE

- a) Establishment expenditure of the state:



3

- i. 'L' Statement should be submitted separately showing number and names of incumbents, their Designation, Pay Band, Grade Pay and the Basic Pay in Microsoft Excel Sheet. Other particulars are not required to be submitted except those mentioned above against each Sub-Heads under the various Major, Minor Heads of Account included in the estimates.
- ii. Since all categories of Salary and wages will now be included under Revenue Account after the merger of Plan & Non Plan heads from 2017-18 onwards, a single 'L' Statement should be submitted in four parts as mentioned below:
 - a. L' Statement for the incumbents who were drawing salary / wages from plan head till 2016-17.
 - b. 'L' Statement for the incumbents who were drawing salary / wages from Non Plan head till 2016-17.
 - c. 'L' Statement showing the incumbents who were drawing salary / wages from 31-GIA (Salary) in 2016-17.
 - d. Any other categories not covered in above statements (this may include Central Govt. Scheme / Projects and posts not yet normalized till 2016-17, or in the budget it was not shown as salary/wages)

Further, each HOD shall certify that "all the employees / incumbents who were drawing / shall draw salary / wages from the state exchequer are dully reflected in this 'L' Statement and no employee / incumbent has been excluded." Such certificates shall be countersigned by an officer not below the rank of Secretary of the Administrative Department.

A specimen copy of 'L' Statement form is enclosed herewith at Annexure-I.

The 'L' Statements which include large number of incumbents should be submitted in a booklet form. **Separate 'L' Statement for vacant posts against each Sub-Head under the various Major, Minor Heads of Account should be submitted. If number and names of incumbents are not shown in the 'L' Statement, Finance Department will have no other option but to omit or make only a token provision for the concerned Major/ Minor/ Sub-Head of Account.**

- iii) 'L' Statement should be submitted separately for the Entrusted subjects under Sixth Scheduled Areas viz. Karbi Anglong Autonomous Council, Dima Hasao Autonomous Council and Bodoland Territorial Council to enable Finance Department to reflect the actual number of employees serving under Sixth Schedule Areas in the Budget document.
- iv) Only four months provision should be shown separately in the 'L' statement against vacant posts.
- v) Estimates for wage earners who were appointed prior to 1/4/1993 and those who have been appointed with the approval of Finance Department (even though appointed after 1/4/1993) only should be submitted.
- vi) Where the salary is met out of the provision under Grants-in-aid, the break-up of the proposed provision showing the salary component, supported by 'L' Statement and the other components should be furnished separately. In the absence of details of salary provision under Grants-in-aid, the Finance Department will not allow any drawal of fund for salary out of the 'Grants-in-aid' provision.
- vii) If the proposed budget estimate for 01-Salaries, 02-Wages, 03-Travel Expenses, 04-Office Expenses, 05-Payment for Professional and Special Services, 06-Rents, Rates & Taxes / Royalty, 07-Publication, 08-Advertising, Sales and Publicity Expenses, 09-Grants-in-aid/ Contribution/ Subsidies, 10-Scholarship & Stipend, 11-Hospitality Expenses / Sumptuary Allowances etc, 12-Secret Service Expenditure, 13-Major Works, 14-Minor Works, 15-Machinery and Equipment / Tools & Plants, 16-Motor Vehicles, 17-Maintenances, 18-Loan, 19-Materials & Supplies, 20-Investment, 21-Pension /Gratuity,

May

22-Depreciation, 23-Inter Account Transfers, 24-Writes off / Losses, 25-Suspense, 26-Other Charges, 29-Deployment etc, 31-Grant-in-aid General (Salary), 32-Grant-in-aid General (Non Salary), 35-Grants for creation of Capital Assets, 40-Cess utilization policy, 41-Reimbursement of the work contract tax (WCT), **other than 13-Major Works & 35-Grant-in-aid for 2017-2018** is significantly different (viz. the difference is more than 5 %) from the budget provision on the same item for **2016-2017**, full details should be furnished with justification of the same. All Additional Chief Secretaries/ Principal Secretaries/ Commissioner & Secretaries/ Secretaries of Administrative Departments are requested to kindly give attention to this aspect and all D. D. O.s/ Heads of Departments should be informed accordingly.

- viii) **All works under '13- Major Works' will henceforth be budgeted under Capital Head of Account of the respective departments.**
- ix) **Administration of Capital Head for construction of Govt. (Administrative & Residential) Building :** Till now the capital H/A 4059- C. O. on Public Works, 4250-C.O. on Social Service Employment (under Grant No.17) & 4216-C.O. on Housing (Grant No.33) assigned for construction of Government Administrative & Residential Buildings pertaining to (1). General Administration Department (2). Finance Department, (3). Revenue & D. M. Department, (4). Home & Political Department, (5). Judicial Department, (6). A.R. & T. Department, (7). WPT & BC Department, (8). Cultural Affairs Department, (9). Health & Family Welfare Department, (10). Education Department, (11). Labour & Employment Department and all other non works Department have been incorporated under Grant No.17 & Grant No.33 in respect of which the Administrative Department is P.W. (B&NH) Department. As the assets belong to respective Administrative Departments, therefore, it is imperative that the construction and maintenance of own assets of the Department should be entrusted to the respective Administrative Department. Henceforth, it has been decided to budget H/A 4059-C. O. on Public Works, 4250-C.O. on Social Service Employment & 4216-C.O. on Housing pertaining to the Departments in the grants of respective Administrative Departments in place of Grant No.17 & Grant No.33 ; e.g. In case of GAD budget provision should be under Grant No.12 in place of Grant No.17, In case of Judicial Department budget provision should be under Grant No.3 in place of Grant No.17 and so on. In case of Assam House Bhawan situated outside the state, the budget provision under capital H/A-4059 should henceforth be shifted from Grant No.17 to Grant No.12.

The Senior most Secretary of Administrative Departments are requested to ensure that all schemes which have thus far been included under Grant No.17 and Grant No.33 are budgeted in the respective grants under the budgetary control of the Administrative Department concerned and not in Grant No.17 and Grant No.33 which are under administrative control of PW (B&NH) Department. The Administrative Departments will be the sole competent authority for according Administrative Approval (AA), Financial Sanction (FS) and execution of the scheme.

[A]. Submission of Revised Budget Estimates:

It has been observed that the departments do not submit realistic revised estimates against respective Heads of Accounts -both for receipt and expenditure. For preparation of a realistic budget estimate, it is imperative that the revised estimates for the current year are assessed carefully. Any likely increase or shortfall in realisation of receipt should be properly reflected in the revised estimates. Similarly, on the expenditure side any savings or likely additional expenditure that may have to be incurred by resorting to C. F. Advance or S. D. should be reflected in the revised estimates. In both cases i.e. for savings or additional expenditure, justification should be adduced while submitting revised estimates



[B]. Centrally Sponsored Schemes

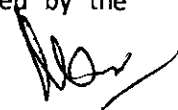
(a) NEC & NLCPR Schemes :

For the estimates of **NEC & NLCPR** under **Grant No. 44 of the Major Head 2552 & 4552**, the concerned Administrative Department will submit proposal for Scheme-wise Budget Estimate to the Planning & Development Department. Planning and Development Department will submit the same to the Finance Department. **Final allocation will be fixed and communicated to Administrative Departments by Finance Department.**

(b) CASP Schemes / Central Sector Schemes:

While submitting budget estimates for **2017-2018** in respect of any CASP Schemes / Central Sector Schemes following aspect should be taken into account:

- I. Estimated spill over amount, if any, as on 01-04-2017 in respect of the Central Assistance received by the State Government during **2016-2017** but not budgeted and utilised during **2016-2017**.
- II. Estimated arrear of Central Assistance, if any, payable to the State Government during **2016-2017** as on 01-04-2017.
- III. Approved pattern of the scheme as laid down by the Government of India for the implementation of the scheme during **2017-2018**. In this regard the GOI NITI Aayog letter No.O-11013/02/2015-CSS & CNC dated 17/08/2016 enclosed herewith for guidance at **Annexure-II**. Any estimate of expenditure, which relates to any item **outside** the approved pattern of the scheme as laid down by the Government of India should not be included in the budget estimates for **2017-2018**. The state share and central share should be reflected under different sub-sub head for smooth budgeting.
- IV. **In support of the budget estimates for every CASP Schemes / Central Sector Schemes, following information must be attached with the budget estimates to be submitted to the Finance (Budget) Department after schematic allocation is received from Finance Department,**
 - a. Actual expenditure up to the end of **December, 2016** and anticipated expenditure during **2016-2017** up to the end of **March, 2017**.
 - b. Copies of sanctions of Central Assistance issued in respect of any CASP Schemes / Central Sector Scheme issued by Government of India during the period from **01-04-2016 to 31-12-2016** for release to the Government of Assam. Along with these, any additional fund that is likely to be received during the financial year 2017-18 should be included in the budget estimates only on receipt of such confirmation from the line Ministries. Copy of such confirmation/ communication letter, if received from the respective Ministry of Government of India should be enclosed along with the budget estimates.
 - c. Wherever there is any intimation from the concerned Ministry/ Department of the Government of India on the discontinuance of any Centrally Sponsored/ Central Sector Scheme or modification in the financing pattern on the implementation of any such scheme during **2017-2018**, it should be specifically mentioned by the Department, enclosing copy of the relevant communication from the concerned Ministry/ Department of the Government of India. **In other words, no budget estimate should be submitted for a CASP Schemes / Central Sector Scheme, which has been discontinued during 2016-2017.**
 - d. The budget estimate for **2017-2018** should be based on the revised pattern of financing (if any) as decided by the Government of India for the F.Y. **2017-2018**.
 - e. If there is a **State's Share** of the expenditure on the implementation of a **CASP Schemes / Central Sector Scheme** it should be specifically mentioned by the Department.



c) Externally Aided Projects:

- I. While submitting budget estimates for any Externally Aided Project, it should be ensured that the budget estimate on the scheme is based strictly in accordance with the allocation made by the competent authority.
- II. The budget estimates submitted in any manner other than in the prescribed form will not be entertained.
- III. The actual of the last financial year 2015-2016 in respect of the schemes etc. for which the budget estimates for 2017-2018 are submitted should invariably be furnished in the appropriate column of the Budget form.

[C]. Loans to State Public Sector Undertakings and other Autonomous Bodies

While submitting Budget Estimates against Loan component under Minor Head 190 Loans to Public Sector & Other Undertaking, 191- Loans to Local Bodies, Corporations etc. and 195- Loans to Co-operatives, the name of Institutions/ Organisations to whom the loans are likely to be given should be exhibited below the Minor Head 190, 191 & 195 under the Major Heads ranging from 6202 to 7615 wherever applicable in the detailed Demand for Grants. No loans should be reflected under the revenue head of account of the respective grants.

While preparing budget estimates for the financial year 2017-2018 due care is to be taken by the D. D. O.s, Heads of Departments and the Secretaries of the Administrative Departments for preparing the same on a realistic basis, so that there is a reasonable relation between budget estimates of 2016-2017 and the actual of the preceding financial year 2015-2016 and revised estimates of 2016-2017. A Certificate shall also be accompanied with the proposed Budget Estimates, specimen copy of which is enclosed as Annexure- III.

Also, list of Detail Heads & Sub detailed heads is enclosed at Annexure-IV.

Budget Estimates should be submitted within 26th December, 2016.

Encl: As above.

Yours faithfully,

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

Memo No. BB.404/2010/186-A

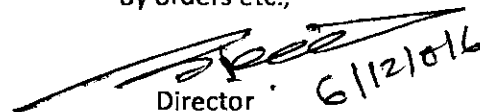
Dated Dispur, the 6th December, 2016

Copy forwarded for information and necessary action to:

1. Accountant General, Assam, Maidamgaon, Beltola, Guwahati- 781028 with a request for furnishing the necessary estimates for the interest charges, Public Debt etc. and other Heads of Accounts with which he is concerned.
2. Principal Secretary Rabha Hasong Autonomous Council, Dudhnoi.
3. Principal Secretary, Mising Autonomous Council, Gogamukh, North Lakhimpur.
4. Principal Secretary, Tiwa Autonomous Council, Morigaon.
5. Principal Secretary, Sonowal Kachari Autonomous Council, Dibrugarh.
6. Principal Secretary, Deuri Autonomous Council, Narayanpur.

7. Principal Secretary, Thengal Kachari Autonomous Council, Titabor.
8. All Senior Financial Advisers/ Financial Advisers of all Departments of the Govt. of Assam.
9. All Senior Finance & Accounts Officers/ Finance & Accounts Officers of the Offices of all Heads of Departments of the Govt. of Assam.
10. Commissioner & Secretary to the Govt. of Assam, W. P. T. & B. C. Department & Hill Areas Department, Dispur. They are requested take action on Point no. 3(c) of third para for issue of necessary instruction to all concerned.
11. Development Commissioner for Hill Areas, Assam, Dispur.
12. Secretary to the Govt. of Assam, Hill Areas Department, Dispur.
13. P. S. to Chief Secretary to the Govt. of Assam, Dispur.

By orders etc.,


Director 6/12/06
Finance (Budget) Department

BUDGET ESTIMATE (RECEIPT)

(For use by Estimating Officer)

For the year

(Please ✓)

GENERAL AREA

KARBI ANGLONG A. C.

NORTH CACHAR HILLS A. C.

BODOLAND T. C.

Administrative Department Code

Administrative Department Name

Department (H. O. D.) Code

Department (H. O. D.) Name

Memo No.

Date:

Forwarded to:

Signature of Estimating Officer

BUDGET ESTIMATE (EXPENDITURE)

(For use by Department)

For the year _____

Department Code

Department Name

GRAND NUMBER

REVENUE

CAPITAL

(Separate estimate for REVENUE and CAPITAL to be submitted)

SCHEME CATEGORY

(Please furnish Revenue/ Capital / Central Sector Scheme/ Centrally Sponsored Scheme/ NEC Scheme/ World Bank Scheme/ ADB Scheme as applicable in the box)

(Separate estimate for each scheme category to be submitted)

BUDGET ESTIMATE FOR

(Please furnish General Areas/Karbi Anglong Autonomous Council (Entrusted)/ Karbi Anglong Autonomous Council (Non -Entrusted)/North Cachar Hills Council (Entrusted)/ North Cachar Hills Council (Non-Entrusted)/ Bodoland Territorial Council (Entrusted)/ Bodoland Territorial Council (Non-Entrusted) as applicable in the box).

(Separate estimation for each area to be submitted)

Heads
Major Head
Sub Head
Minor Head

Code	Description

Memo No.

Date :

Forward to :

- 1.
- 2.
- 3.

Signature of Designated Officer

BUDGET ESTIMATE (RECEIPT) FOR THE YEAR _____

[illegible]

BUDGET ESTIMATE (EXPENDITURE) FOR THE YEAR _____

Accounts Head	Voted/ Charged	Actual of last year	Budget Estimate for Current year	Actual Exp. for 12 months		Total of Column 5 & 6	Demand for next year	Demand approved by Government	Explanatory Note (If necessary additional sheet may be used)
				Last 7 months of Previous Year	First 5 months of Current Year				
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Major Head:									
Sub-Major Head:									
Minor Head:									
Sub-Head:									
Sub-Sub-Head:									
Detail Head: 01- Salary									
Sub-Detail Head: 01- Pay									
02- Dearness Allowance									
03- Interim Relief									
04- Other Allowance									
05- Leave Travel Concession									
06- Medical Allowance									
07- House Rent Allowance									
08- Medical Reimbursement									
09- Honorarium									
10- Overtime Allowance									
11- Dearness Pay									
12- Arrear Salary									
13- Revision of Pay									
Total of Detail Head: 01									
Detail Head: 02- Wages									
Sub-Detail Head: 01- Wages to Casual Labour									
02- Wages to Master Roll Employees									
Total of Detail Head: 02									

Accounts Head	Voted/ Charged	Actual of last year	Budget Estimate for Current year	Actual Exp. for 12 months		Total of Column 5 & 6	Demand for next year	Demand approved by Government	Explanatory Note (if necessary additional sheet may be used)
				Last 7 months of Previous Year	First 5 months of Current Year				
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Detail Head: 03- Travel Expenses									
Detail Head: 04- Office Expenses									
Sub-Detail Head: 01- Postage Stamps									
02- Telephone/ Internet									
03- Electricity & Water									
04- Office Equipments incl. Computer & Accessories									
05- Stationery & Printing									
06- Furniture									
07- Liveries									
08- Purchase & Maintenance of Allotted Vehicles									
09- Petrol, Oil & Lubricants (POL)									
10- Books & Periodicals									
11- Refreshment Expenses									
12- Other Contingencies									
Total of Detail Head: 04									
Detail Head: 05- Payment for Professional & Special Services									
Sub-Detail Head: 01- Professional Service									
02- Legal Service									
03- Consultancy Service									
Total of Detail Head: 05									
Detail Head: 06- Rent, Rates & Taxes/ Royalty									
Sub-Detail Head: 01- Rent for hired building									
02- Rates & Taxes									
03- Royalty etc.									
Total of Detail Head: 06									
Detail Head: 07- Publication									
Detail Head: 08- Advertising & Publicity Expenses									

Accounts Head	Voted/ Charged	Actual of last year	Budget Estimate for Current year	Actual Exp. for 12 months		Total of Column 5 & 6	Demand for next year	Demand approved by Government	Explanatory Note (if necessary additional sheet may be used)
				Last 7 months of Previous Year	First 5 months of Current Year				
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Detail Head: 10- Scholarships & Stipends									
Sub-Detail Head: 01- Scholarship									
02- Stipends									
Total of Detail Head: 10									
Detail Head: 11- Hospitality Expenses/ Sumptuary Allowances									
Sub-Detail Head: 01- Hospitality Expenses									
02- Sumptuary Allowances									
03- Contract Allowances									
Total of Detail Head: 11									
Detail Head: 12- Secret Service Expenses									
Detail Head: 13- Major Works									
Detail Head: 14- Minor Works									
Detail Head: 15- Machinery & Equipments									
Sub-Detail Head: 01- Machinery & Equipment									
02- Tools & Plant									
03- Arms & Ammunition									
Total of Detail Head: 15									
Detail Head: 16- Motor Vehicles									
Detail Head: 17- Maintenance									
Sub-Detail Head: 01- Departmental Building									
02- Roads & Bridges									
03- Machinery & Equipment									
Total of Detail Head: 17									
Detail Head: 18- Investments/ Loans									
Sub-Detail Head: 01- Loans									
02- Investments									
Total of Detail Head: 18									

Accounts Head	Voted/ Charged	Actual of last year	Budget Estimate for Current year	Actual Exp. for 12 months		Total of Column 5 & 6	Demand for next year	Demand approved by Government	Explanatory Note (if necessary additional sheet may be used)
				Last 7 months of Previous Year	First 5 months of Current Year				
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Detail Head: 19- Materials & Supplies									
Detail Head: 20- Interest/ Dividend									
Sub-Detail Head: 01- Interest payment									
02- Principal repayment									
Total of Detail Head: 20									
Detail Head: 21- Pension/ Gratuities									
Sub-Detail Head: 01- Pension									
02- Gratuities									
03- Commutation									
04- Leave Encashment									
05- Medical Reimbursement of pensioners									
06- T. E. to Retired Employees									
07- Pension Contribution (CPF)									
Total of Detail Head: 21									
Detail Head: 22- Depreciation									
Detail Head: 23- Inter Accounts Transfer									
Detail Head: 24- Write-off Losses									
Detail Head: 25- Suspense Account									
Detail Head: 26- Other Charges									
01-									
02-									
Total of Detail Head: 26									
Detail Head: 31- Grants-in-aid (Salary)									
Detail Head: 32- Grants-in-aid (Non-Salary)									
Detail Head: 35- Grants-in-aid (Capital Assets)									
Grand Total									

FORM - " L "

ANNEXURE – I

Department Code :

Name of Department :

Sub-Department Code :

Name of Head of Department :

DDO Code :

Name of Head of Office :

Budget Proposal year :

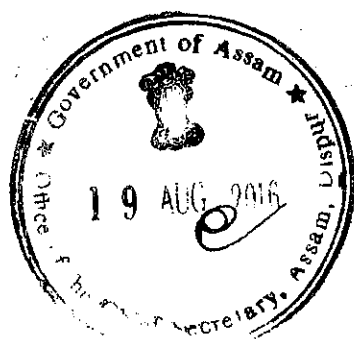
Heads of Accounts	Major Head	Sub-Major Head	Minor Head	Sub Head	Sub-Sub Head	Detail Head	Sub Detail Head

Part – I: Sanctioned Posts Details

Sl No	Name of Posts	Class (I/II/III/IV)	No. of posts sanctioned			Scale of pay	Remarks if any
			Filled up	Vacant	Total		
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]

Part – II: Name of Incumbents with pay and allowances

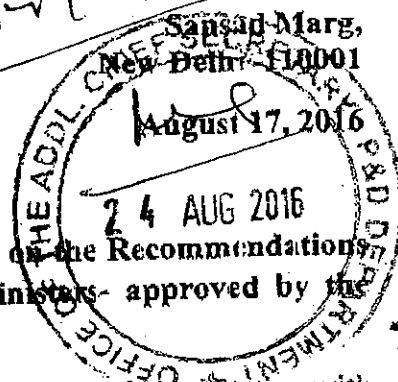
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File No. O-11013/02/2015-CSS & CMC
Government of India
NITI Aayog
(Governing Council Secretariat)

✓ Addl. C.S. (P&D)
AKES B CM

OFFICE MEMORANDUM



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

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

1. National Development Agenda:

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

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

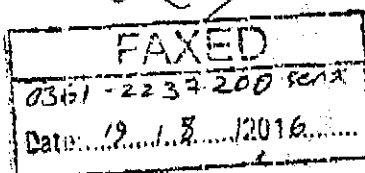
1.2. The Union and the State Governments would focus jointly on the achievement of the overarching objectives through the instrumentality of CSS.

2. Number of CSS & their Classification:

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

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

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



FAX TO C.S. Office

Office of the Addl. Chief Secy.
to the Government of Assam
P&D Department
Dispur, Guwahati-6

Dy. No. 2292
Date 24/8/16

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

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

3. Budgeting Core and Optional schemes:

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

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

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

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

4. Funding Pattern:

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

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

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

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

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

5. Cost norms:

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

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6. Flexibility and Flexi-funds:

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

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

7. Release of Funds:

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

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

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

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

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

8. Local Body Grants:

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

9. Institutional Arrangement:

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

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

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

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

10. Evaluation of the Schemes:

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

11. Arrangement for UTs:

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

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

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

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

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

12. Review:

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

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

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

To

1. All the Secretaries of Government of India (as per the list)
2. Chief Secretaries of All States/ UTs (with Legislature)/ Administrators of UTs (without Legislature) -- (as per the list)

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Copy for information to:

1. PS to Vice Chairman, NITI Aayog
2. PS to MOS(I/C), Planning
3. PS to Members (BD)/(VKS)/(RC), NITI Aayog
4. Sr. FPS to CEO, NITI Aayog
5. PS to Principal Adviser(Social Sectors), NITI Aayog
6. PS to Special Secretary(YSM), NITI Aayog
7. PS to Addl. Secretary(AK), NITI Aayog
8. PS to Sr. Consultant (Dr. P.K.Anand) / (Shri B.N. Satpathy), NITI Aayog

Copy for information to:

1. Adviser (FR) / GCS, NITI Aayog
2. JS (Budget), Budget Division, Deptt. of Expenditure, M/o Finance, North Block, New Delhi
3. JS (PF-I), Deptt. of Expenditure, M/o Finance, North Block, New Delhi
4. JS (PF-II), Deptt. of Expenditure, M/o Finance, North Block, New Delhi
5. Controller General of Accounts, Deptt. of Expenditure, M/o Finance, New Delhi

Copy also for information to:

Sr. Advisers / Advisers / OSDs of all Verticals / SMDs, NITI Aayog

LM

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

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

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

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

CERTIFICATE

This is to certify that each and every budget entry in the enclosed Budget Estimates has been vetted by the Sr. F. A. O./ F. A. O. of the Directorate. The Budget Estimates have also been shown to the Seniormost Secretary of the Department and have been submitted only after his/ her approval. The Budget Estimates submitted have been found to be justified and are based on realistic demand.

(Signature)

Sr. F. A./ F. A.

..... Department

(Signature)

Sr. F. A. O./ F. A. O.

.....
(Directorate/ Commissionerate)

(Signature)

Secretary

..... Department
(To be authorized by Seniormost Secretary)

(Signature)

Heads of Department

.....

18	Loans	99	Others
19	Materials & Supplies	01	Surgical/ Bandage Items
19	Materials & Supplies	02	Medicine
19	Materials & Supplies	03	Diet
19	Materials & Supplies	04	Ration
19	Materials & Supplies	05	Utensil
19	Materials & Supplies	06	Aid Materials
19	Materials & Supplies	07	Linen and other room furnishing
19	Materials & Supplies	08	Ready to eat Food
19	Materials & Supplies	09	Special Nutrition
19	Materials & Supplies	10	Consumables used in Laboratories
19	Materials & Supplies	99	Others
20	Investment	01	Interest Payment
20	Investment	02	CSF/ GRF
20	Investment	99	Others
21	Pension / Gratuity	01	Pension
21	Pension / Gratuity	02	Gratuities
21	Pension / Gratuity	03	Commutation
21	Pension / Gratuity	04	Leave Encashment
21	Pension / Gratuity	05	Medical Reimbursement of Pensioners
21	Pension / Gratuity	06	Travel Expenses to Retired Employees
21	Pension / Gratuity	07	Contribution to Contributory Pension Scheme
21	Pension / Gratuity	08	Medical Relief of Swatantra Sainik Samman Pensioners
21	Pension / Gratuity	99	Others
22	Depreciation	00	Null
23	Inter Account Transfers	00	Null
24	Writes off / Losses	00	Null
25	Suspense	00	Null
26	Other Charges	01	Affiliation Fees
26	Other Charges	02	Disaster Management
26	Other Charges	03	Training
26	Other Charges	04	Organisation of Events/ Fair & Functions
		05	State Delegation
26	Other Charges	06	V.D.P Pocket Money
26	Other Charges	07	Air lifting
26	Other Charges	08	Expenditure on State Guests & Other Dignitaries
26	Other Charges	09	Decretal Amount
26	Other Charges	10	Conduct of Recruitment Exams/ Department Exams
26	Other Charges	11	Production of Documentation / Telefilms
26	Other Charges	12	Award Money / Award in kind
26	Other Charges	13	Transportation Charges
26	Other Charges	14	Normal
26	Other Charges	15	Spill Over
26	Other Charges	99	Others
29	Deployment etc.	00	Null
31	Grants-in-aid General (Salary)	01	Salaries
31	Grants-in-aid General (Salary)	99	Others
32	Grants-in-aid General (Non-Salary)	01	Normal
32	Grants-in-aid General (Non-Salary)	02	Spill Over
32	Grants-in-aid General (Non-Salary)	99	Others
33	Subsidies	00	Null
35	Grants-in-aid (Creation of Capital Assets)	01	Incentive Fund to PRIs
35	Grants-in-aid (Creation of Capital Assets)	02	Cremation/ Burial Ground
35	Grants-in-aid (Creation of Capital Assets)	03	Improvement of Market
35	Grants-in-aid (Creation of Capital Assets)	04	Pension / DCRG
35	Grants-in-aid (Creation of Capital Assets)	05	Solid Waste Management
35	Grants-in-aid (Creation of Capital Assets)	06	Roads & Drains
35	Grants-in-aid (Creation of Capital Assets)	07	Water Pipe Line
35	Grants-in-aid (Creation of Capital Assets)	08	Unipole
35	Grants-in-aid (Creation of Capital Assets)	09	Upgradation of Physical Infrastructure & Services Delivery of ULB
35	Grants-in-aid (Creation of Capital Assets)	10	Equipment for Solid Waste Management
35	Grants-in-aid (Creation of Capital Assets)	99	Others
36	Inter Account Transfer	00	Null
40	Cess Utilisation Policy	00	Null
41	Reimbursement of the Work Contract Tax (WCT)	00	Null

02•	Wages	18	Mali
02	Wages	19	Nurse
02	Wages	20	Hospital Attendant
02	Wages	21	Ward Boy
02	Wages	22	Full Time Sweeper
02	Wages	23	Cleaner
02	Wages	24	Jr. Assistant
02	Wages	25	Office Peon
02	Wages	26	Ward Girl
02	Wages	99	Others
03	Travel Expenses	00	NULL
04	Office Expenses	01	Postage Stamp
04	Office Expenses	02	Telephone Charge
04	Office Expenses	03	Electricity and Water Charge
04	Office Expenses	04	Office Equipments including Computers & Accessories
04	Office Expenses	05	Stationery and Printing of Forms
04	Office Expenses	06	Furniture
04	Office Expenses	07	Liveries
04	Office Expenses	08	Purchase and Maintenance of Staff Vehicles
04	Office Expenses	09	Petrol, Oil and Lubricants (POL)
04	Office Expenses	10	Books and Periodicals
04	Office Expenses	11	Refreshment Expenses
04	Office Expenses	99	Others
05	Payment for Professional & Special Services	01	Remuneration for Professional Services
05	Payment for Professional & Special Services	02	Legal Service
05	Payment for Professional & Special Services	03	Consultancy Fees
05	Payment for Professional & Special Services	04	Gaon Burha's Remuneration
05	Payment for Professional & Special Services	05	House Keeping
05	Payment for Professional & Special Services	06	Security Services
05	Payment for Professional & Special Services	07	Commision to Societies/Agencies
05	Payment for Professional & Special Services	08	Commission of Mouzadars
05	Payment for Professional & Special Services	09	Renumeration to Examiners / Invigilators
05	Payment for Professional & Special Services	99	Others
06	Rents, Rates & Taxes / Royalty	01	Rents for Hired Building
06	Rents, Rates & Taxes / Royalty	02	Rates & Taxes
06	Rents, Rates & Taxes / Royalty	03	Royalty (including Leased Charges for Land)
06	Rents, Rates & Taxes / Royalty	99	Others
07	Publication	01	Printing of Periodicals/ Newspapers
07	Publication	99	Others
08	Advertising, Sales and Publicity Expenses	01	Commission to Agents
08	Advertising, Sales and Publicity Expenses	02	Printing of Publicity materials
08	Advertising, Sales and Publicity Expenses	99	Others
10	Scholarship and Stipend	01	Scholarship
10	Scholarship and Stipend	02	Stipends
10	Scholarship and Stipend	03	Book Grant
10	Scholarship and Stipend	04	Special Scholarship for physically handicapped primary students
10	Scholarship and Stipend	99	Others
11	Hospitality Expenses/ Sumptuary Allowances etc.	01	Hospitality Expenses
11	Hospitality Expenses/ Sumptuary Allowances etc.	02	Sumptuary Allowance
11	Hospitality Expenses/ Sumptuary Allowances etc.	03	Expenditure from Contract
11	Hospitality Expenses/ Sumptuary Allowances etc.	04	Entertainment allowance of High dignitaries
11	Hospitality Expenses/ Sumptuary Allowances etc.	99	Others
12	Secret Service Expenditure	00	Null
13	Major Works	01	Normal
13	Major Works	02	Spill Over
13	Major Works	99	Others
14	Minor Works	00	Null
15	Machinery and Equipment / Tools & Plants	01	Machinery and Equipment
15	Machinery and Equipment / Tools & Plants	02	Tools and plants
15	Machinery and Equipment / Tools & Plants	99	Others
16	Motor Vehicles	00	Null
17	Maintenance	01	Departmental Building
17	Maintenance	02	Road & Bridges
17	Maintenance	03	Machinery and Equipment
17	Maintenance	04	Organisation of Events/ Fair & Functions
17	Maintenance	05	Asset Maintenance
17	Maintenance	99	Others
18	Loans	01	Loan
18	Loans	02	Interest Payment
18	Loans	03	Principal Repayment

List Of Detail Heads & Sub-Detail Heads

Detail Head Code	Detail Head Name	Sub Detail Head Code	Sub Detail Head Name
01	Salaries	01	Pay
01	Salaries	02	Dearness Allowance
01	Salaries	03	Interim Relief
01	Salaries	05	Leave Travel Concession
01	Salaries	06	Medical Allowance
01	Salaries	07	House Rent Allowance
01	Salaries	08	Medical Reimbursement
01	Salaries	09	Honorarium
01	Salaries	10	Over Time Allowance
01	Salaries	11	Dearness Pay
01	Salaries	12	Arrear Salary/DA
01	Salaries	13	Pay Revision Arrear
01	Salaries	14	Reimbursement of Child Education of AIS officers
01	Salaries	15	Special Pay
01	Salaries	16	Fixed Pay
01	Salaries	17	Grade Pay
01	Salaries	18	Fixed T.A/Permanent T.A
01	Salaries	19	Hill Allowance
01	Salaries	20	Remote area allowance
01	Salaries	21	Winter Allowance
01	Salaries	22	Rural Incentive
01	Salaries	23	Non Practising Allowance
01	Salaries	24	Handicapped allowance / Disability allowance
01	Salaries	25	Constituency Allowance
01	Salaries	26	Contingency Allowance
01	Salaries	27	Secretariat Assistance Allowance
01	Salaries	28	Telephonic Charge
01	Salaries	29	Telephone Charge
01	Salaries	30	Sumptuary allowance
01	Salaries	31	Equipment Allowance
01	Salaries	32	Kit Allowance
01	Salaries	33	Machine and Dhobi Allowance
01	Salaries	34	Ration Allowance
01	Salaries	35	Rifle Allowance
01	Salaries	36	Batta Allowance
01	Salaries	37	Compensatory Allowance
01	Salaries	38	Kit Maintenance Allowance
01	Salaries	39	Commando Allowance
01	Salaries	40	Special Compensatory Allowance
01	Salaries	41	Technical Allowance
01	Salaries	42	Floating Allowance
01	Salaries	43	Special Teaching Allowance
01	Salaries	44	Hazard Allowance
01	Salaries	45	Special Duty Allowance
01	Salaries	46	Training Allowance
01	Salaries	47	Conveyence Allowance
01	Salaries	48	Lodging Allowance
01	Salaries	49	Childcare Allowance
01	Salaries	50	Drivers Commuting Allowance
01	Salaries	99	Others
02	Wages	01	Wages to Casual Employees
02	Wages	02	Wages to Muster Roll Employees
02	Wages	03	Work charged employees
02	Wages	04	Bungalow Peon
02	Wages	05	Home Guard
02	Wages	06	Part Time Sweeper
02	Wages	07	Anganwadi Worker
02	Wages	08	Anganwadi Helper
02	Wages	09	Asha Worker
02	Wages	10	Asha Supervisor
02	Wages	11	Special Police Officer
02	Wages	12	Prisoners
02	Wages	13	Part Time Weaver
02	Wages	14	Part Time Driver
02	Wages	15	Driver
02	Wages	16	Chowkidar
02	Wages	17	Civil Defence Volunteer