

GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR

No. BB.404/2010/203

Dated Dispur, the 6th December 2018

From : Mr. Samir Kumar Sinha, I.A.S.,
Principal Secretary to the Govt. of Assam,
Finance 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 Anlong Autonomous Council, Diphu
4. Principal Secretary, Dima Haso Autonomous Council, Haflong
5. Principal Secretary, Bodoland Territorial Council, Kokrajhar

Sub: Submission of the Budget Estimates in respect of Receipts & Expenditure of the Government of Assam for General & Sixth Scheduled Areas for FY 2019-20

Sir,

I am directed to bring it to your notice the procedure for the submission of the budget estimates for the financial year 2019-20. In continuation with the ongoing reform initiatives of the Finance Department, the budgeting process for 2019-20 will also see substantial changes that are aimed at improving budget controls, increasing transparency etc., both on the receipts as well as on the expenditure side. The key points of the Budgeting process 2019-20 are listed below.

Key Points

1. The Budget for the FY 2019-20 is scheduled to be presented in Electronic Format.
2. Status of Implementation of Budget Announcements 2018-19 (as on Dec 31st 2018) should be updated on FinAssam Portal.
3. The Receipts & Expenditure Estimates are to be submitted by the HoDs on the **FinAssam** portal only. It should be vetted and duly forwarded by the Administrative Department on the portal to the Finance Department.
4. **Arrears** if Tax & Non-Tax revenue receipts with a **plan for its collection** is to be submitted by the Administrative Departments.
5. Finance Department in consultation with the T&D Department will undertake the sectoral/ department wise allocation and intimate it to the Administrative Department
6. Administrative Departments are required to **submit 'Quarter-wise Expenditure Plan'** against each Head of Account. However, it is to be noted that not more than 35% will be permitted to be spent under last quarter of the year.
7. The Expenditure should be suitably classified, whenever required, under the **SDG, Gender and Child/Girl Child, Elderly, Disabled Categories**.
8. All "L Forms" are to be prepared on the FinAssam system.
9. Wherever the **expenditure exceeds 10%** of the previous year Budget, justification with supporting documents, if any, should be submitted.
10. Arrears for both establishment expenditure and development expenditure should be captured in the new sub-detailed created for that purpose.
11. For all new capital project/ Schemes, the Administrative Department has to submit a separate **justification note** with details of purpose, estimated cost, source of funding etc.

12. Details of the institution for which budget assistance in the the form of Grants-in-Aid is sought, should be captured on the FinAssam system.
13. List of all **incomplete projects/works** should be submitted by the Administrative Departments on the FinAssam portal for prioritisation for Zero based investment (controlling works).
14. List of all **Department owned vehicles (in running, repair, condemned status)** should be submitted by the Administrative Departments on the FinAssam portal.
15. The Administrative Departments should submit their material for the Budget Speech 2019-20 mandatorily on the FinAssam portal.

A detailed guideline on the process of the preparation of Receipt & Expenditure Budget 2019-20 is attached herewith.

The additional Chief Secretary/ Principal Secretary/ Commissioner and Secretary/ Secretary in charge of the respective departments are hereby requested to carefully go through the attached guidelines to enables them to guide the Officers, HoDs etc. Under their control for submission of the consolidated budget estimates (both receipts and expenditure) accurately and on time.

The Sr. FAs/ FAs and Sr. FAOs/ FAQs will be the de facto nodal officers of the Administrative Departments/HoDs (in addition to any other officer that the Department/HoD may like to nominate) who will coordinate the preparation of the Budget. A weekly review on the progress will be conducted every Tuesday/Friday at 11.00Am the Ground Floor Conference Hall of the Finance Department till the submission of the Budget by the Administrative Department the Finance Department. (Schedule for the month of December is enclosed in the Annexures)

The last date for submission Budget Estimates by the **HoD to the Administrative Department is 25th December 2018** and by the **Administrative Department to Finance Department is 08th January, 2019.**

It is to be noted that in case of non-submission within timelines, Finance Department will prepare BE 2019-20 using data from FY 18-19 & no further changes will be permitted.

Encl: As above

Yours faithfully

Sd/

Principal Secretary to the Govt of Assam
Finance (Budget) Department

No. BB.404/2010/203-A

Dated Dispur, the 6th December 2018

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. Development Commissioner for Hill Areas, Assam, Dispur.
3. Commissioner & Secretary to the Govt of Assam, W.P.T. & B.C. Department & Hill Areas Department, Dispur. They are requested to issue necessary instruction to all concerned
4. Secretary to the Govt. of Assam, Hill Areas Department, Dispur
5. Principal Secretary, Rabha Hasong Autonomous Council, Dudhnoi.
6. Principal Secretary, Mising Autonomous Council, Gogamukh, North Lakhimpur
7. Principal Secretary. Tiwa Autonomous Council, Morigaon

8. Principal Secretary, Sonowal Kachari Autonomous Council, Dibrugarh
9. Principal Secretary, Deuri Autonomous Council, Narayanpur
10. Principal Secretary, Thengal Kachari Autonomous Council, Titabor
11. S.O. to Chief Secretary to the Govt. of Assam, Dispur
12. All Senior Financial Advisers/Financial Advisers of all Departments of the Govt of Assam
13. All Senior Finance & Accounts Officers/ Finance & Accounts Officers of the Offices of all Heads of Departments of the Govt. of Assam.

14. e-Governance Unit - for
uploading the same.

Shane
13/12/18

By orders etc.,

A. 06/12/18

Director

Finance (Budget) Department

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INTRODUCTION

As part of the ongoing efforts to streamline the overall Public Financial Management of the State, the Finance Department, Government of Assam proposes to make some improvements in the manner in which the Receipt and Expenditure Budget of the State is prepared for the next Financial Year.

We plan to continue the practice that was introduced last year of presenting the Budget in an electronic format so that the Legislators, Government Officials, Media and the Public at large can download the Budget documents from Google Playstore. Like before, the Administrative Departments & the HoDs are requested to submit their Budget Proposals, Additional Disclosures required, Budget Speech inputs etc. only through the FinAssam portal so as to reduce the cycle time in the preparation of the Budget.

With a focus on identifying budgetary interventions in priority areas, the Budget for FY 2019-20 will have separate emphasis on the Outcome Budget (aligned to Sustainable Development Goals set by the UN), Gender Budget, Child (Girl Child) Budget.

Further it has also been decided that the Finance Department will work with the Administrative Departments/HoDs to rationalize the number of Head of Accounts based on the utilization of these Head of Account as on date. Hinging on the success of the Online Salary Bill module which has been rolled out to all the DDOs over the last few months, it has been decided that the requirement of L-form for Regular employees will be done away with. The Administrative Departments will be able to appreciate the significant reduction in workload these steps will lead to in the preparation of the Budget vis a vis the conventional methods. It is proposed that this effort can therefore be utilized for preparing and submitting additional information which is needed for prudent fiscal management. And this will be the focus of the next Budget for FY 2019-20.

The officials of the Finance Department will assist the HoDs / Administrative Department, in the Budget Preparation process in our efforts to streamline the Budgeting exercise. An exclusive Budgeting cell will be set-up within the Finance Department to provide any operational assistance to the HoDs/ Administrative Departments.

BUDGET 2019-20 | MAJOR CHANGES INTRODUCED

The budget preparation process has undergone significant changes since 2016-17 due to the merger of plan and non-plan heads. Further, the budgeting process for 2019-20, will also see some new procedural, policy changes that will not just save the effort of the Administrative Departments/ HoDs from unproductive areas, but also improve budget controls, increase transparency etc.

KEY CHANGES PROPOSED

1. Finance Department will work with Administrative Departments/HoDs to further rationalize the Budget Head of Accounts where no expenditure has been recorded. This is expected to reduce the workload significantly.
2. "L Forms" detailing the list of employees who draw their Salaries under the Detail Head "01" will be auto-populated for the DDOs to verify & approve. However, for other employees drawing Salary under Detail Head "02", "31-GIA" & any other head, L-forms are to be submitted.
3. Budget Estimates for Expenditure should be suitably classified, wherever required, under the SDG, Gender and Child / Girl Child categories.
4. As part of the improved Budget disclosures, HoDs/ Departments are required to submit through the FinAssam portal, the details of:
 - a) Arrears in Revenue collection along with the Collection Plan
 - b) Quarter-wise Expenditure Plan
 - c) Update the list of Ongoing Projects
 - d) Update the list of currently available owned Vehicles
 - e) Status of Implementation of the Budget Announcements of 2017-18 as on Dec 31, 2018
5. A new detail head for the purpose of clearly identifying expenditure against Information Technology has been proposed under detailed **Head 99 - Information Technology-** (1) Software Development (2) Purchase of Hardware (3) Purchase of IT Consumable (4) Purchase/Renewal of license of Software/Hardware (5) Facility Management/Annual maintenance Cost of the IT (6) Network or Bandwidth Cost
6. Discontinuing the practise of earmarking Budget under individual Grants/Heads for arrear salary, medical reimbursement & LTC and introducing global heads under finance department for arrear salary, MR & LTC.
7. The entire process of preparation of the Receipt & Expenditure Budget will be managed through the FinAssam portal exclusively. Points for Budget Speech should also be submitted through the portal only.

GUIDING PRINCIPLES FOR BUDGETING

Consequent upon rationalization of Centrally Sponsored Schemes (CSS) and change in the funding pattern of the CSS, the State Government is required to allocate substantially higher resources towards state share for CSS.

Moreover, the implementation of recommendations of the 7th Pay Commission for payment of salary and pension to the State Government employees and pensioners in the revised scale has resulted in substantial increase in expenditure on account of salary and pension.

Besides, the State Government in addition to existing state own schemes, had announced the launch of several innovative schemes aimed at the economic & social transformation of the state including the schemes in Astadash Mukutar Unnoyonee Maala require large commitment of financial resources. The Finance Department will have to ensure that the revenue balance is maintained in view of increased resource requirement for establishment and development expenditure.

Hence, in order to maintain revenue balance during 2019-20, it is proposed that unproductive revenue expenditure is to be curtailed and hence utmost care is to be taken while preparing the Budget Estimates for 2019-20.

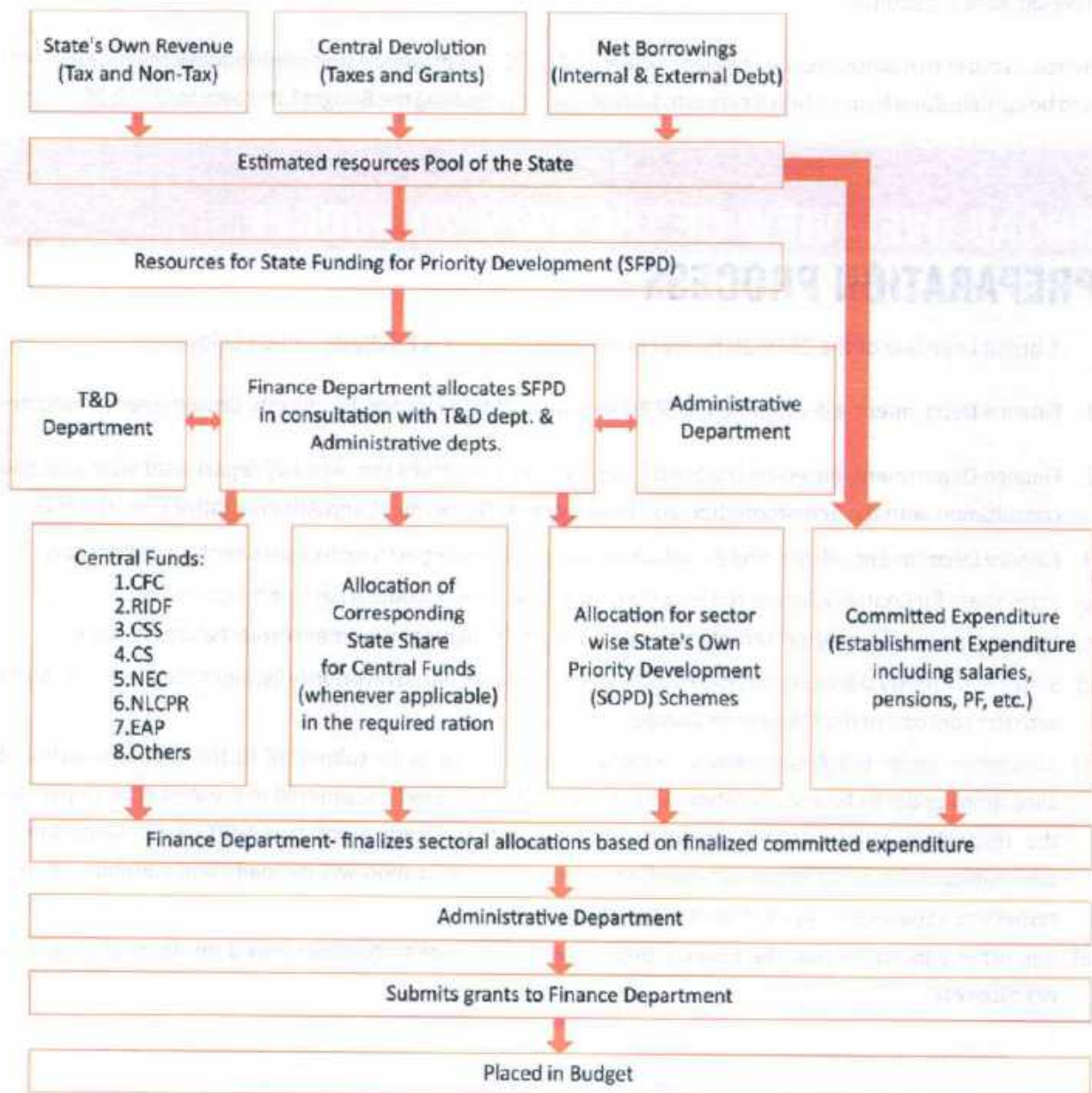
BROAD OVER VIEW OF THE 2019-20 BUDGET PREPARATION PROCESS

A broad overview of the 2019-20 budget preparation process is briefly described below:

1. Finance Department will estimate the SFPD Resources (State Funding for Priority Development Resources).
2. Finance Department, based on the SFPD envelope, will undertake the sectoral/department wise allocation in consultation with the Transformation and Development Department and Administrative Departments.
3. Finance Department, while doing so, would include the following in to such department wise allocation.
 - a) State Share for Centrally Sponsored Schemes, NLCPR, NEC, RIDF, Counterpart funding for EAP etc.
 - b) Increase in capital outlay with emphasis on completion of ongoing investment projects/ capital works.
 - c) 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.
 - d) 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.
 - e) Any other allocations that the Finance Department would like to consider based on the past programmes / practices etc.

4. Finance Department shall also simultaneously work out the proposed Budget Allocation for CSS and other funds to be received from the Union Government through the State Exchequer, in consultation with the Administrative Departments.
5. Based on the allocation proposed from SFPD resources and for Central funds as mentioned above, and 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.
6. Line Departments will, based on these allocations communicated by the Finance Department, submit the budget proposal.

The following schematic diagram explains the above process.



GUIDELINES FOR RECEIPT BUDGET 2019-20

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/ HoDs for the year 2019-20 on the FinAssam portal as perform at defined on the system.

The Administrative Departments are also required to submit information on Arrears for Tax & Non-Tax revenue receipts with quarterly plan for its collection. The arrears should be categorised as "less than or equal to 2 years" and "more than 2 years".

Where no receipt is anticipated by a Department, a 'Nil' estimate is to be submitted together with reasons there of.

In this regard, formats would be prepared in system showing actuals of revenue receipt(2017-18), projected and actual collection(2018-19 as on date) at Treasury level (for manual challan Head of account wise) and Head wise/HoD wise for electronic challan to project targets DDO wise for the next Financial year, certain projects would be proposed in system, of which 10% may be increased or decreased without justification. Whereas for deviation more than 10% the DDO/HoD has to furnished a detailed justification through system only.

GUIDELINES FOR EXPENDITURE BUDGET 2019-20

6.1. GENERAL INSTRUCTIONS

The following points may be considered while preparing the Expenditure Budget for the FY 2019-20.

- 1) While preparing 2019-20 budget estimates, due care is to be taken by the DDOs, 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 2019-20, the revised estimates of 2018-19 and the actuals of the financial year 2017-2018.
- 2) It has been observed that for FY 2018-19, over 6000 Expenditure Heads of Accounts (HoAs) have not been distributed from the FY 2018-19 Budget till date, and over 12000 of those distributed HoAs have not incurred any expenditure. As part of the 2019-20 Budgeting exercise, Finance Department will work closely with the Administrative Departments/ HoDs to rationalize these HoAs.
- 3) For introduction of New Schemes, it is required to obtain the proper Sub Head/Sub Sub Head from the AG prior to the preparation process. Further, it has been found that new sub-head/ sub-sub-head is created when often the new scheme/ sub-scheme could have been accommodated in the existing scheme classifications. Hence, it is instructed that the HoD/Administrative Departments may move the proposal to the Finance Department, through the facility provided in the FinAssam portal by filling out the format for the 'New schemes/projects'.
- 4) Also, it has been found that the Departments/HoDs book most of their expenditure under the Minor Head "800 – Others", or the Detailed head "26-Other Charges" or the Sub detailed head "99 – Others" which is not a good budgeting practice. Departments/HoDs are advised to minimize the usage of these heads and use the same only if the expenditure cannot be categorized in other heads. Appropriate system controls will be put in the FinAssam system to prevent misuse of these heads.
- 5) Further, it has been noticed that detailed head/subdetailed heads meant for establishment expenditure are being used for representing development expenditure and vice versa. It is urged that while preparing the budget estimates, the line departments should exercise due caution in using the appropriate detailed head/sub detailed head based on the nature of expenditure.
If the proposed budget estimate 2019-20 is significantly different from the budget provision on the same items for 2018-2019/ the actual expenditure as on date, details should be furnished along 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 DDOs/ Heads of Departments should be informed accordingly.

6.2. SUBMISSION OF 'L STATEMENTS'

1. L Statements for 01-Salary, 02-Wages should be submitted by the concerned DDO, the formats of which will be provided in "FinAssam portal".
2. For 2019-20 Budget Estimates, based on the data from Online Salary Bill Module, DDO-wise L-Statement for Salary under the Detailed Head "01" will be made available on the FinAssam portal for the DDOs to verify, modify and submit. This is a major shift from the earlier practice and will lead to a more accurate and efficient budgeting mechanism.
3. For the wage employees drawing salary under the Detail Head "02", DDOs are required to submit DDO-wise L-Statement on the FinAssam portal. 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.
4. Further, for the persons drawing salary, wages under the Detailed Head "31" (GIA), the organization-wise L-Statement (with details of the employees) is to be filled by the concerned HoD/Department and uploaded on the portal.
5. Any other categories not covered in the above Detail Heads (this may include Central Govt. Scheme/Projects and posts not yet normalized till 2018-19, or in the budget it was not shown as salary/wages) are also to be uploaded by the concerned DDOs.
6. "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.
7. Separate 'L' Statement for vacant posts against each sub-head under the various Major, Minor Heads of Account should be submitted. Due provision shall be made for newly recruited personnel in different departments like Home, Education, Health etc.
8. 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.
9. Care should be taken by each HOD to ensure that the "all the employees/incumbents who were drawing/shall draw salary/ wages from the state exchequer are duly reflected in this 'L' Statement and no employee / incumbent has been excluded."
10. HODs/Departments will monitor the submission of the L-Statements by the DDOs & ensure that it is submitted before 14th December, failing which the L-Statements for the DDOs shall be submitted by the concerned HoD/Administrative Department

6.3 INTRODUCTION OF GLOBAL HEADS (Medical Reimbursement, LTC, Arrear Salary)

1. It has been a traditional practice that for the Medical Reimbursement, LTC and Arrear Salary, each of the Departments under the various Salary Heads, using some thumb rule, earmark certain amount of funds to pay MR, LTC & Arrear Salary.
2. Over the past couple of years, it has been observed that the money earmarked in many of these heads remain unutilized because of the unpredictable nature of these expenditures. On the other hand, under many of the other heads, there is substantial shortage of Budget, which forces the Department to move for Re-appropriation, Supplementary Demand.
3. This leads to not just an artificial build-up of budget allocation and its under-utilization but also causes delays and difficulties for the employees to draw the approved amounts.
4. Hence, it is proposed that the Medical Reimbursement, LTC and Arrear Salary be earmarked under separate Global Heads under the Finance Department which can be accessed by the DDOs of the various Administrative Departments without having to separately budget for these heads under their Grants.
5. These Global Heads will be made accessible on FinAssam for all the DDOs and can on the basis of the sanction, access them on a first-come-first-serve basis. Finance Department will closely monitor the Budget and in case of a shortfall, recoup the same during Supplementary Demands.
6. This modification in Budgeting is expected to not just streamline the process of accessing these funds but also make the Budget realistic.

6.4 INSTRUCTIONS FOR VEHICLE, PROJECTS DATABASE, ASSET (Type of Building Rented or Government Building), Electricity consumption and Sub Division mapping

As part of the Budget 2018-19 exercise, the Finance Department had decided to prepare a vehicle and Projects database for the Government of Assam. The formats are pre-specified on the FinAssam system and the DDOs will be given access to update the same on the system. The Administrative Departments & HoDs are to ensure that the same is submitted along with the Budget estimates.

In addition to facilitating better budget disclosures, the vehicles and projects data base will also lead to a better control over the assets of the State and its optimal utilization.

Without the updated & validated vehicle and projects database, Departments/HoDs will not be permitted to move for concurrence to the Finance Department for purchase of vehicles/Revalidation of Administrative Approval/Ceiling against projects in FY 2019-20.

DDOs are supposed to update all the underlying establishment offices such as (all Thanas or Outpost in case of SP, all PHC, CHC etc in case of Jt Director Health and Family welfare and also link it with employees posted in these offices). Each establishment (office level) should have flagging of Govt/Rented/Amalgamated etc). and also tagging for electricity payment subdivision of APDCL and consumption as well as Bill payment DDO/Authority in case of amalgamated building. The telephone connections should be furnished with numbers as well as the Exchange in which payment is made.

6.5 Instructions for Capital Expenditure

1. As inherent in the definition of the capital expenditure, for any asset owned by the State Government, the expenditure for that purpose should be booked under the capital head.
2. Expenditure incurred under the Detailed Head '35- Grants for creation of capital assets' where the ownership of the final asset created rests with the State Government even when the project is implemented by Government Societies/PSUs/Institutions should be budgeted under Capital Expenditure only.
3. Further, under the Detailed Head "35-Grants for Creation of Capital Assets", only where the assets created will not be owned by the State Government, the provision is to be made under the Revenue Head (since the assets will then belong to that local bodies, institutions or individual beneficiaries etc.).
4. In respect of the Central Sector Schemes and Centrally Sponsored Schemes, the Departments are urged to split the budget proposal into appropriate capital & revenue heads. The portion of expenditure which is to be incurred for establishment and other operational expenses are to be provided in revenue head, whereas, the expenditure which is to be utilized for creation of physical assets to be owned by the State Government are to be provided under Capital section of expenditure.
5. Instructions for Administration of Capital Head for Construction of Govt. (Administrative & Residential) Buildings.
 - a) From 2017-18, it was 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; i.e.
 - b) In case of GAD, budget provision for 2017-18 was placed under Grant No.12 in place of Grant No.17
 - c) In case of Judicial Department budget provision was placed under Grant No.3 in place of Grant No.17 and soon.
 - d) In case of Assam House Bhawan situated outside the state, the budget provision under capital H/A-4059 was shifted from Grant No.17 to Grant No. 12.

The departments are hereby instructed that the above changes introduced in 2017-18 shall remain applicable for 2019-20 also.

6.6 CENTRAL SCHEMES

6.5.1. NEC & NLCPR Schemes

For the estimates of grants under NEC & NLCPR under Major Head 2552 & 4552, the concerned Administrative Department will submit proposal for Scheme-wise Budget Estimate to the Finance Department. Final allocation will be fixed and communicated to Administrative Departments by the Finance Department.

6.5.2. CASP Schemes/Central Sector Schemes

1. From 2019-20 onwards, a separate indicator will be used to identify Central Sector Schemes below the detailed head/sub detailed head level. Also, a proper mapping mechanism will be introduced for tracking funds received in the receipt budget heads with funds allocated in the expenditure budget heads.
2. While submitting budget estimates for 2019-20 in respect of any CASP Schemes/Central Sector Schemes following aspect should be taken into account:
 - a) Estimated spill over amount, if any, as on 01-04-2019 in respect of the Central Assistance received by the State Government during 2018- 2019 but not budgeted and utilized during 2018-2019.
 - b) Estimated arrear of Central Assistance, if any, payable to the State Government during 2018-2019 as on 01-04-2019.
 - c) Approved pattern of the scheme as laid down by the Government of India for the implementation of the scheme during 2019-2020. In this regard the GOINITI Aayog letter No. O-11013/02/2015-CSS & CNC dated 17/08/2016 may be referred.
 - d) 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 2019-2020. The state share and central share should be reflected under different sub-sub heads for smooth budgeting.
 - e) 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.
1. Actual expenditure up to November 2018 and anticipated expenditure during 2018-19 up to end of March, 2019.
2. 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 01-04-2018 to 30-11-2019 for release to the Government of Assam. Along with these, any additional fund that is likely to be received during the financial year 2019-20 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.

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 2019-2020, 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 2018-2019.

3. All the schemes along with Head of Accounts will have to mapped with PFMS State and Central code as well as DBT Code of both DBT Bharat and State DBT Portal

6.7. Externally Aided Projects

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. The provision for central share (Loan Share) and state share should be indicated separately and detailed head/sub-detailed heads should be used judiciously while depicting revenue and capital expenditure.

6.8. Transfer to GIA Institution

While preparing budget estimates for funds transfer to GIA Institutions, the respective Administrative Departments are requested to obtain a specific Sub Code from the Finance Department indicating the institution, so that funds released to the specific institution can be captured. Further, the Departments are requested to capture the information regarding the details of the institution on the FinAssam portal.

6.3. 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.

OUT COME BUDGET

The Finance Department has been preparing the Outcome Budget along with the regular budget since the last few years. However in order to make this Budgeting Exercise more effective, since FY 2017-18, the Outcome Budget was aligned with the SDG Goals and Targets.

The SDG aligned Outcome Budget for FY 2018-19 was prepared in close collaboration with the SDG Cell in the Assam Administrative Staff College. This process has been further strengthened this year and necessary trainings have been/ will be provided to the Administrative Departments for preparing their SDG Budget.

Facility is provided to specify the Goal(s)/Target(s) against a Head of Account, and the amount thereof, while submitting the Expenditure against each Head of Account.

INCLUSIVE BUDGET

As part of the efforts to make the Budget of FY 2019-20 a more inclusive budget, it is proposed to incorporate Child Budget in addition to the Gender Budget which was being prepared earlier as well.

8.1 Gender Budgeting

The Finance Department has been preparing the Gender Budget along with the regular budget for the last few years. In order to make this Budgeting Exercise more effective, it is proposed that the Gender Budget will be prepared by the concerned Administrative Departments and their respective HoDs.

The State Government has laid special emphasis on uplifting the condition of women in the state and has introduced multiple schemes which cater to the social and economic empowerment of women. It has been felt that allocations under schemes targeted exclusively or partially towards women should be clearly reflected in the budget documents in order to improve transparency in public spending.

Facility is provided to specify the budget earmarked for the Gender Budget, while submitting the Expenditure against a particular Head of Account. It is required to specify whether the scheme in its entirety is a Gender Scheme, or if not what proportion of the scheme will be set aside for the Gender Budget. Along with the financial details, it is also required to give a short description of the scheme.

The Gender Budget is to be submitted on the FinAssam portal only by those specific Departments which directly work in the domain of Gender equality, Women empowerment etc. The detailed list of the Departments will be available on the FinAssam for perusal.

8.2 Child Budget

It has been decided that the Government of Assam will also prepare a Child Budget as part of the Budget for FY 2019-20. The aim is to segregate specific expenditure targeted for the Child/Girl Child from the overall expenditure of the Department for facilitating better monitoring of outcome of the expenditure.

UNICEF (2007) defines a child friendly budget as one that reflects the realization of children's rights. Specifically, national (or sub-national) budgets that adequately address children's issues, such as poverty, malnutrition, illiteracy or child protection can be considered to be equitable child friendly budgets. The goal of these children's budgets is the prioritization of children and other socially vulnerable groups in the public expenditure system.

Save the Children et al. (2003) argued that a Children's Budget has two (2) Purposes: firstly, it provides significant information and analytical resource for civil society advocacy groups that are active in promoting the rights of children; and secondly the research analyses provide policymakers and legislators with the required information to consider the particular needs of children. This will assist decision-makers to be aware of the impact of policies when developing child-friendly programmes for departmental budgets.

The Union & the State Government have introduced a number of schemes aimed at creating access, opportunities for the Children and it has been felt that the allocations under these schemes targeted exclusively or partially towards children should be clearly reflected in the budget documents. Only a healthy resource envelope, along with improved procedures to ensure expenditure, better evidence of gaps and needs, and better design, planning, implementation and monitoring, can help us realize the translation of these outlays into the outcomes children deserve.

Facility is provided to specify the budget earmarked for the Child/Girl Child Budget, while submitting the Expenditure against a particular Head of Account. It is required to specify whether the scheme in its entirety is a Child / Girl Child Scheme, or if not what portion of the scheme will be set aside for the Child / Girl Child Budget. Along with the financial details, it is also required to give a short description of the scheme.

Similar to the Gender Budget, the Child/Girl Child Budgets are to be prepared only by those specific Departments which directly work in the domain of Child Protection, Development, Rights etc. The detailed list of the Departments will be available on the FinAssam for perusal.

BUDGET SPEECH

As the Budget 2019-20 will be tabled in an electronic format in the Assembly, it is requested that all the Departments submit the Budget Speech only through the FinAssam portal. Suggested templates for the Budget Speech will be circulated to the Departments at a later point in time.

TIME LINE FOR ACTIVITIES

As the Budget 2019-20 will be tabled in an electronic format in the Assembly, it is requested that all the Departments submit the Budget Speech only through the FinAssam portal in the suggested formats (as in the Annexure).

The first Budget 2019-20 kick off meeting will be held at Room No-308, Assam Administrative Staff College at 3 PM on 1st December, 2017.

Sl. No.	Meeting Agenda	Timeline/Date of Completion
1	Budget 2018-19 Kickoff Meeting	
2	Updation of "L Statement" by DDOs	16 th Dec
3	Submission of Expenditure budget by HoDs	26 th Dec
4	Submission of Vehicles, Incomplete Projects by DDOs	30 th Dec
5	Submission of Vehicles, Incomplete Projects by DDOs	04 th Jan
6	Submission of 'Status of Budget Implementation by Administrative Departments	04 th Jan
7	Submission of Expenditure, Outcome Budget etc. by Administrative Departments	08 th Jan
8	Finalization of Vehicles. Project Database by Administrative departments	08 th Jan
9	Submission of 'Status of Budget Implementation by Administrative Departments	08 th Jan
10	Submission of list of all GIAs by Administrative Departments including L-form	08 th Jan
11	Submission of Budget Speech by Administrative Departments	12 th Jan
12	Discussion with Administrative Departments (post submission)	20-25 th Jan
13	Finalization of Budget	29 th Jan

SCHEDULE OF REVIEW MEETINGS

In order to ensure that the progress of the preparation of Budget 2019-20 is monitored closely, and to highlight issues if any and seek resolution of the same, it is proposed to have two meetings every week till the Budget gets submitted by the Concerned Department to the Finance Department.

Review Meetings will be held every Tuesday and Friday starting from 1st December at the Finance Department Conference Hall, Ground Floor with the nodal officers of the Department/ HoDs (Sr. FAs/ FAs of the Administrative Department along with the Sr. FAOs / FAOs of the HoD, in addition to any other officer that the Department/ HoDs may designate) till 12th January, 2019.

The Administrative Departments/HoDs are divided into four groups as below:

#	1 st Group (01.30 PM – 03.00 PM, Every Tuesday)	#	2 nd Group (03.30 PM – 05.00 PM, Every Tuesday)
1	Administrative Reforms and Training Department	17	Finance Establishment B
2	Agriculture Department	18	Finance Taxation
3	Animal Husbandry & Veterinary	19	Fishery Department
4	Assam Accord Implementation	20	Food, Civil Supplies & Consumer Affairs Department
5	Assam Legislative Assembly Secretariat	21	General Administration Department
6	Border Protection and Development Department	22	Governor Secretariat
7	C.M. Secretariat	23	Guwahati Development Department
8	Co-operation Department	24	Handloom, Textile & Sericulture Department
9	Cultural Affairs Department	25	Health and Family Welfare Department
10	Education (Elementary) Department	26	Hill Areas Department
11	Education (Higher) Department	27	Home Department
12	Education (Secondary) Department	28	Horticulture
13	Education (Technical) Department	29	Industries and Commerce Department
14	Election Department	30	Information and Public Relation Department
15	Environment & Forest Department	31	Information and Technology Department
16	Excise Department	32	Irrigation Department

#	3 rd Group (01.30 PM – 03.00 PM, Every Friday)	#	4 th Group (03.30 PM – 05.00 PM, Every Friday)
33	Judicial Department	48	Public Works (Building & NH) Department
34	Labour & Employment Department	49	Public Works (Roads) Department
35	Legislative Department	50	Registration Department
36	Mines & Minerals Department	51	Revenue and Disaster Management Department
37	Panchayat & Rural Development Department	52	Science & Technology Department
38	Parliamentary Affairs Department	53	Secretariat Administration Department
39	Passport Department	54	Social Welfare Department
40	Pension & Public Grievances Department	55	Soil Conservation Department
41	Personal Department	56	Sports & Youth Welfare Department
42	Transformation & Development Department	57	Tea Tribes Department
43	Political Department	58	Tourism Department
44	Power (Electricity) Department	59	Transport Department
45	Printing & Stationary Department	60	Urban Development Department
46	Public Enterprise Department	61	Water Resources (Flood Control)
47	Public Health Engineering Department	62	Welfare of Minorities Development Department
		63	Welfare of Plain Tribes & Backward Classes Department

For any clarification the Departments are requested to reach out to the Budget Helpdesk: helpdesk.budget@afegu.in

An email/Whatsapp group will be formed consisting of the Nodal Officers of the Administrative HoDs, members of the Budgeting Cell (Finance Department) for speedier communications and resolution of issues that may arise.

ANNEXURE - 01

Status of Implementation of Budget Announcements 2017-18 (as on Dec 31st 2017)

Illustrative

Sl. No.	Para no.	Budget Announcement	Status of Implementation
1	20	Simultaneously a major programme for sustainable management of ground water resources has been prepared with an estimated cost of 6,000 crore and proposed for multilateral funding [Nodal Ministries/Departments: M/o Water Resources, GR& RD]	National Ground Water Management Programme being implemented at a cost of 6000 crores, with World bank assistance to enhance ground water recharge and improve water use efficiency, through evidence based decision making and area specific framework for sustainable management; as well as strengthening of Institutions to foster community based GW management. Final EFC note has been forwarded to Ministry of Finance Work in progress
2	94	Our public Sector Banks will have to be strong and competitive. The Bank Board Bureau will be operationalised during 2016-17 and a roadmap for consolidation of Public Sector Banks will be spelt out. The process of transformation of IDBI Bank has already started. Government will take it forward and also consider the option of reducing its stake to below 50% [Nodal Ministries/Department: D/o Financial Services]	Bank Board Bureau has been operationalized since 1 st April, 2016. Cabinet has given in principle approval to negotiate merger with SBI Associates Banks and Bharatiya Mahila Bank with SBI on 15.6.2016. Road map for consolidation of banks is being drawn up in consultation with concerned agencies. Action completed

ANNEXURE - 02

FORMAT FOR FURNISHING INFORMATION ON WELFARE OF CHILDREN
BUDGET PROVISIONS FOR THE SCHEMES FOR THE CHILD/GIRL CHILD BUDGET

Part - A: Budget Outlays for Institutions / Schemes / Programmes meant exclusively (or largely) for Children (Figures in Rs. Lakh)

Demand No:

Name of the Department:

(Rs. In Lakh)

Head of Account	Name of the Institution/ Scheme Programme (Meant exclusively or largely for Children)	Actuals 2017-18	Budget Estimates 2018-19	Revised Estimates 2018-19	Budget Estimates 2019-20
		Total for the Institution/ Scheme/ Programme	Total for the Institution/ Scheme/ Programme	Total for the Institution/ Scheme/ Programme	Total for the Institution/ Scheme/ Programme

Part - B: Budget Outlays for Child-Specific Components within Other Institutions / Schemes / Programmes
(Figures in Rs. Lakh)

Head of Account	Child-Specific Component within Other Institution/ Scheme / Programme (I)	Actual 2017-18		Budget Estimates 2018-19		Revised Estimates 2018-19		Budget Estimates 2019-20	
		Total of the Institution/ Scheme/ Programme (I)	Outlay for the Child-Specific Component (II)	Total of the Institution/ Scheme/ Programme (I)	Outlay for the Child-Specific Component (II)	Total of the Institution/ Scheme / Programme (I)	Outlay for the Child-Specific Component (II)	Total of the Institution/ Scheme/ Programme (I)	Outlay for the Child-Specific Component (II)

ANNEXURE - 03

FORMAT FOR FURNISHING INFORMATION ON GENDER BUDGETING

(I) 100% provision towards women

Demand No: _____

Name of the Department: _____

(Rs. In Lakh)

Details of Schemes	BE 2018-19	RE 2018-19	BE 2019-20

(II) Pro-women (at least 30% of provision)

Demand No: _____

Name of the Department: _____

(Rs. In Lakh)

Details of Schemes	BE 2018-19	RE 2018-19	BE 2019-20

ANNEXURE - 04

GRANTS IN AID

Grant No:

Sl. No.	Name of Organization	Whether New or Continuous	GiA Non-Salary (A)				Remarks
			Actual 2017-18	BE- 2018-19	Actual (Till Now)	BE-2019-20	
1							
2							
3							
4							
Total							
G Total (A+B+C)							

Sl. No.	Name of Organization	Whether New or Continuous	GiA for Capital Assets (B)				Remarks
			Actual 2017-18	BE- 2018-19	Actual (Till Now)	BE-2019-20	
1							
2							
3							
4							
Total							
G Total (A+B+C)							

Sl. No.	Name of Organization	Whether New or Continuous	GiA for Salary (C)				Remarks
			Actual 2017-18	BE- 2018-19	Actual (Till Now)	BE-2019-20	
1							
2							
3							
4							
Total							
G Total (A+B+C)							

ANNEXURE - 05

Sl No.	Detail Head		Sub Detail Head (18-19)	
	Code	Description	Code	Description
1	01	Salaries	01	Pay
2	01	Salaries	02	Dearness Allowance
3	01	Salaries	03	Interim Relief
4	01	Salaries	04	Other Allowance
5	01	Salaries	05	Leave Travel Concession
6	01	Salaries	06	Medical Allowance
7	01	Salaries	07	House Rent Allowance
8	01	Salaries	08	Medical Reimbursement
9	01	Salaries	09	Honorarium
10	01	Salaries	10	Over Time Allowance
11	01	Salaries	11	Dearness Pay
12	01	Salaries	12	Arrear Salary/DA
13	01	Salaries	13	Pay Revision Arrear
14	01	Salaries	14	Children Education
15	01	Salaries	15	Special Pay
16	01	Salaries	16	Fixed Pay
17	01	Salaries	17	Grade Pay
18	01	Salaries	18	Fixed T.A/ Permanent T.A
19	01	Salaries	19	Hill Allowance
20	01	Salaries	20	Remote area allowance
21	01	Salaries	21	Winter Allowance
22	01	Salaries	22	Rural Incentive
23	01	Salaries	23	Non Practising Allowance
24	01	Salaries	24	Handicapped allowance
25	01	Salaries	25	Constituency Allowance
26	01	Salaries	26	Contingency Allowance
27	01	Salaries	27	Secretariat Assistance Allowance
28	01	Salaries	28	Mobile Phone Allowances
29	01	Salaries	29	Telephone Charge
30	01	Salaries	30	Sumptuary allowance
31	01	Salaries	31	Equipment Allowance
32	01	Salaries	32	Kit Allowance
33	01	Salaries	33	Machine and Dhobi Allowance
34	01	Salaries	34	Ration Allowance
35	01	Salaries	35	Rifle Allowance
36	01	Salaries	36	Batta Allowance

37	01	Salaries	37	Compensatory Allowance
38	01	Salaries	38	Kit Maintenance Allowance
39	01	Salaries	39	Commando Allowance
40	01	Salaries	40	Special Compensatory Allowance
41	01	Salaries	41	Technical Allowance
42	01	Salaries	42	Floating Allowance
43	01	Salaries	43	Special Teaching Allowance
44	01	Salaries	44	Hazard Allowance
45	01	Salaries	45	Special Duty Allowance
46	01	Salaries	46	Training Allowance
47	01	Salaries	47	Conveyence Allowance
48	01	Salaries	48	Lodging Allowance
49	01	Salaries	49	Childcare Allowance
50	01	Salaries	50	Drivers Commuting Allowance
51	01	Salaries	51	Payment Principal Seat
52	01	Salaries	52	City Compensatory Allowance
53	01	Salaries	99	Others
55	02	Wages	01	Wages to Casual Employees
56	02	Wages	02	Wages to Muster Roll Employees
57	02	Wages	03	Work charged employees
58	02	Wages	04	Bungalow Peon
59	02	Wages	05	Home Guard
	02	Wages	06	Part Time Sweeper
60	02	Wages	07	Anganwadi Worker
	02	Wages	08	Anganwadi Helper
61	02	Wages	09	Asha Worker
	02	Wages	10	Asha Supervisor
	02	Wages	11	Special Police Officer
62	02	Wages	12	Prisoners
63	02	Wages	13	Part Time Weaver
64	02	Wages	14	Part Time Driver
	02	Wages	15	Driver
	02	Wages	16	Chowkidar
	02	Wages	17	Civil Defence Volunteer
	02	Wages	18	Mali
65	02	Wages	19	Nurse
	02	Wages	20	Hospital Attendant
	02	Wages	21	Ward Boy
	02	Wages	22	Full Time Sweeper
	02	Wages	23	Cleaner

66	02	Wages	24	Jr. Assistant
	02	Wages	25	Office Peon
	02	Wages	26	Ward Girl
67	02	Wages	98	Arrears
68	02	Wages	99	Others
69	03	Travel Expenses	01	Regular
70	03	Travel Expenses	99	Others
71	04	Office Expenses	01	Postage Stamp
72	04	Office Expenses	02	Telephone Charge
73	04	Office Expenses	03	Electricity and Water Charge
74	04	Office Expenses	04	Office Equipments including
75	04	Office Expenses	05	Stationery and Printing of Forms
76	04	Office Expenses	06	Furniture
77	04	Office Expenses	07	Liveries
78	04	Office Expenses	08	Maintenance of Vehicles
79	04	Office Expenses	09	Petrol, Oil and Lubricants (POL)
80	04	Office Expenses	10	Books and Periodicals
81	04	Office Expenses	11	Refreshment Expenses
82	04	Office Expenses	12	Other Contingency
83	04	Office Expenses	13	Hiring of Staff Vehicles
84	04	Office Expenses	14	Hiring of Functional Vehicles
85	04	Office Expenses	15	Hiring of Vehicles for CI Ops
87	04	Office Expenses	98	Arrears
88	04	Office Expenses	99	Others
89	05	Payment for Professional and Special Services	01	Remuneration for Professional Services
90	05	Payment for Professional and Special Services	02	Legal Service
91	05	Payment for Professional and Special Services	03	Consultancy Fees
92	05	Payment for Professional and Special Services	04	Gaon Burha's Remuneration
93	05	Payment for Professional and Special Services	05	House Keeping

94	05	Payment for Professional and Special Services	06	Security Services
94	05	Payment for Professional and Special Services	07	Commision to Societies/Agencies
95	05	Payment for Professional and Special Services	08	Commission of Mouzadars
96	05	Payment for Professional and Special Services	09	Renumeration to Examiners / Invigilators
97	05	Payment for Professional and Special Services	10	Advance Payment to Advocate for filing of SLP in the Hon'ble Supreme Court of India on behalf of Taxation Department
98	05	Payment for Professional and Special Services	11	Payment of Professional Fee to Standing Counsels and Advocates of Finance Department except AG & Additional AG
99	05	Payment for Professional and Special Services	98	Arrears
100	05	Payment for Professional and Special Services	99	Others
102	06	Rents, Rates & Taxes / Royalty	01	Rents for Hired Building
103	06	Rents, Rates & Taxes / Royalty	02	Rates & Taxes
104	06	Rents, Rates & Taxes / Royalty	03	Royalty (Including Leased Charges for Land)
105	06	Rents, Rates & Taxes / Royalty	98	Arrears
106	06	Rents, Rates & Taxes / Royalty	99	Others
107	07	Publication	01	Printing of Periodicals/Newspapers
108	07	Publication	98	Arrears
109	07	Publication	99	Others
110	08	Advertising, Sales and Publicity Expenses	01	Commission to Agents
111	08	Advertising, Sales and Publicity Expenses	02	Printing of Publicity Materials
112	08	Advertising, Sales and Publicity Expenses	98	Arrears
113	08	Advertising, Sales and Publicity Expenses	99	Others
114	10	Scholarship and Stipend	01	Scholarship
115	10	Scholarship and Stipend	02	Stipends
116	10	Scholarship and Stipend	03	Book Grant
117	10	Scholarship and Stipend	04	Special Scholarship for physically handicapped primary students
118	10	Scholarship and Stipend	98	Arrears
119	10	Scholarship and Stipend	99	Others
120	11	Hospitality Expenses / Sumptuary Allowances etc	01	Hospitality expenses

121	11	Hospitality Expenses / Sumptuary Allowances etc	02	Sumptuary Allowance
122	11	Hospitality Expenses / Sumptuary Allowances etc	03	Expenditure from Contract
123	11	Hospitality Expenses / Sumptuary Allowances etc	98	Arrears
124	11	Hospitality Expenses / Sumptuary Allowances etc	99	Others
125	12	Secret Service Expenditure	00	NULL
126	13	Major Works	01	Normal
	13	Major Works	02	Spill Over
127	13	Major Works	04	Committed Liabilities
128	13	Major Works	05	Cost of Land Acquisition
129	13	Major Works	98	Arrears
130	13	Major Works	99	Others
131	14	Minor Works	01	Normal
132	14	Minor Works	04	Committed Liabilities
134	14	Minor Works	98	Arrears
135	14	Minor Works	99	Others
136	15	Machinery and Equipment / Tools & Plants	01	Machinery and Equipment
137	15	Machinery and Equipment / Tools & Plants	02	Tools and plants
138	15	Machinery and Equipment / Tools & Plants	03	Installation of CCTV Cameras
139	15	Machinery and Equipment / Tools & Plants	98	Arrears
140	15	Machinery and Equipment / Tools & Plants	99	Others
141	16	Purchase of Motor Vehicles	01	Staff Vehicles
142	16	Purchase of Motor Vehicles	02	Functional Vehicles
143	16	Purchase of Motor Vehicles	98	Arrears
	16	Purchase of Motor Vehicles	99	Others
144	17	Maintenance	01	Departmental Building
145	17	Maintenance	02	Road & Bridges

146	17	Maintenance	03	Machinery and Equipment
147	17	Maintenance	05	Asset Maintenance
148	17	Maintenance	98	Arrears
149	17	Maintenance	99	Others
151	18	Loans	01	Loan
152	18	Loans	02	Interest Payment
153	18	Loans	03	Principal Repayment
154	18	Loans	98	Arrears
155	18	Loans	99	Others
156	19	Materials & Supplies	01	Surgical/ Bandage Items
157	19	Materials & Supplies	02	Medicine
158	19	Materials & Supplies	03	Diet
159	19	Materials & Supplies	04	Ration
160	19	Materials & Supplies	05	Utensil
161	19	Materials & Supplies	06	Aid Materials
162	19	Materials & Supplies	07	Linen and other room furnishing
163	19	Materials & Supplies	08	Ready to eat Food
164	19	Materials & Supplies	09	Special Nutrition
165	19	Materials & Supplies	10	Consumables used in Laboratories
166	19	Materials & Supplies	98	Arrears
167	19	Materials & Supplies	99	Others
168	20	Investment	01	Interest Payment
169	20	Investment	02	CSF / GRF
170	20	Investment	98	Arrears
171	20	Investment	99	Others
172	21	Pension / Gratuity	01	Pension
173	21	Pension / Gratuity	02	Gratuities
174	21	Pension / Gratuity	03	Commutation
175	21	Pension / Gratuity	04	Leave Encashment
176	21	Pension / Gratuity	05	Medical Reimbursement of Pensioners
177	21	Pension / Gratuity	06	Travel Expenses to Retired Employees
178	21	Pension / Gratuity	07	Contribution to Contributory Pension Scheme
179	21	Pension / Gratuity	08	Medical Relief of Swatantra Sainik Samman Pensioners
180	21	Pension / Gratuity	09	One time exgratia for decease journalist
181	21	Pension / Gratuity	98	Arrears
182	21	Pension / Gratuity	99	Others
183	22	Depreciation	00	NULL
184	23	Inter Account Transfers	00	NULL
185	24	Writes off / Losses	00	NULL
186	25	Suspense	00	NULL
187	26	Other Charges	01	Affiliation fees
188	26	Other Charges	02	Disaster management
189	26	Other Charges	03	Training
190	26	Other Charges	04	Organisation of Events/Fair & Functions

191	26	Other Charges	05	State Delegation
192	26	Other Charges	06	V.D.P Pocket Money
193	26	Other Charges	07	Air lifting
194	26	Other Charges	08	Expenditure on state guest & other dignitaries
195	26	Other Charges	09	Decretal Amount
196	26	Other Charges	10	Conduct of Recruitment Exams / Dept Exams
197	26	Other Charges	11	Production of Documentation / Telefilms
198	26	Other Charges	12	Award Money / Award in kind
199	26	Other Charges	13	Transportation Charges
200	26	Other Charges	14	Normal
	26	Other Charges	15	Spill Over
201	26	Other Charges	16	Long Term Lease or Hiring For Helicopter
202	26	Other Charges	17	Tax Surveillance
203	26	Other Charges	18	RISK FUND
204	26	Other Charges	98	Arrears
205	26	Other Charges	99	Others
206	29	Deployment etc	00	NULL
207	31	Grants-in-aid General (Salary)		
208	31	Grants-in-aid General (Salary)		
	31	Grants-in-aid General (Salary)	98	Arrears
212	31	Grants-in-aid General (Salary)	99	Others
	32	Grants-in-aid General (Non-Salary)		
213	32	Grants-in-aid General (Non-Salary)		
214	32	Grants-in-aid General (Non-Salary)		
215	32	Grants-in-aid General (Non-Salary)		
	32	Grants-in-aid General (Non-Salary)	98	Arrears
217	32	Grants-in-aid General (Non-Salary)		
218	33	Subsidies	01	General
219	33	Subsidies	98	Arrears
220	35	Grants for creation of Capital Assets	01	Incentive Fund to PRI's
221	35	Grants for creation of Capital Assets	02	Cremation/Burial Ground
222	35	Grants for creation of Capital Assets	03	Improvement of Market

223	35	Grants for creation of Capital Assets	04	Pension/DCRG
224	35	Grants for creation of Capital Assets	05	Solid Waste Management
225	35	Grants for creation of Capital Assets	06	Roads and Drains
226	35	Grants for creation of Capital Assets	07	Water Pipe Line
227	35	Grants for creation of Capital Assets	08	Unipole
228	35	Grants for creation of Capital Assets	09	Upgradation of Physical
229	35	Grants for creation of Capital Assets	10	Infrastructure & Services Delivery of ULB
230	35	Grants for creation of Capital Assets	98	Equipment for Solid Waste Management
231	35	Grants for creation of Capital Assets	99	Arrears
232	35	Grants for creation of Capital Assets	00	Others
233	36	Inter Account Transfer	00	NULL
234	40	Cess Utilization Policy	00	NULL
235	41	Reimbursement of the Work Contract Tax (WCT)	00	NULL
236	99	Information Technology	01	Software Development
237	99	Information Technology	02	Purchase of Hardware
238	99	Information Technology	03	Purchase of IT Consumable
239	99	Information Technology	04	Purchase/Renewal of license of Software/Hardware
240	99	Information Technology	05	Facility Management/Annual maintenance Cost of the IT
241	99	Information Technology	06	Network or Bandwidth Cost