



FINANCE DEPARTMENT

TAMIL NADU BUDGET MANUAL

VOLUME II

(APPENDICES AND FORMS)

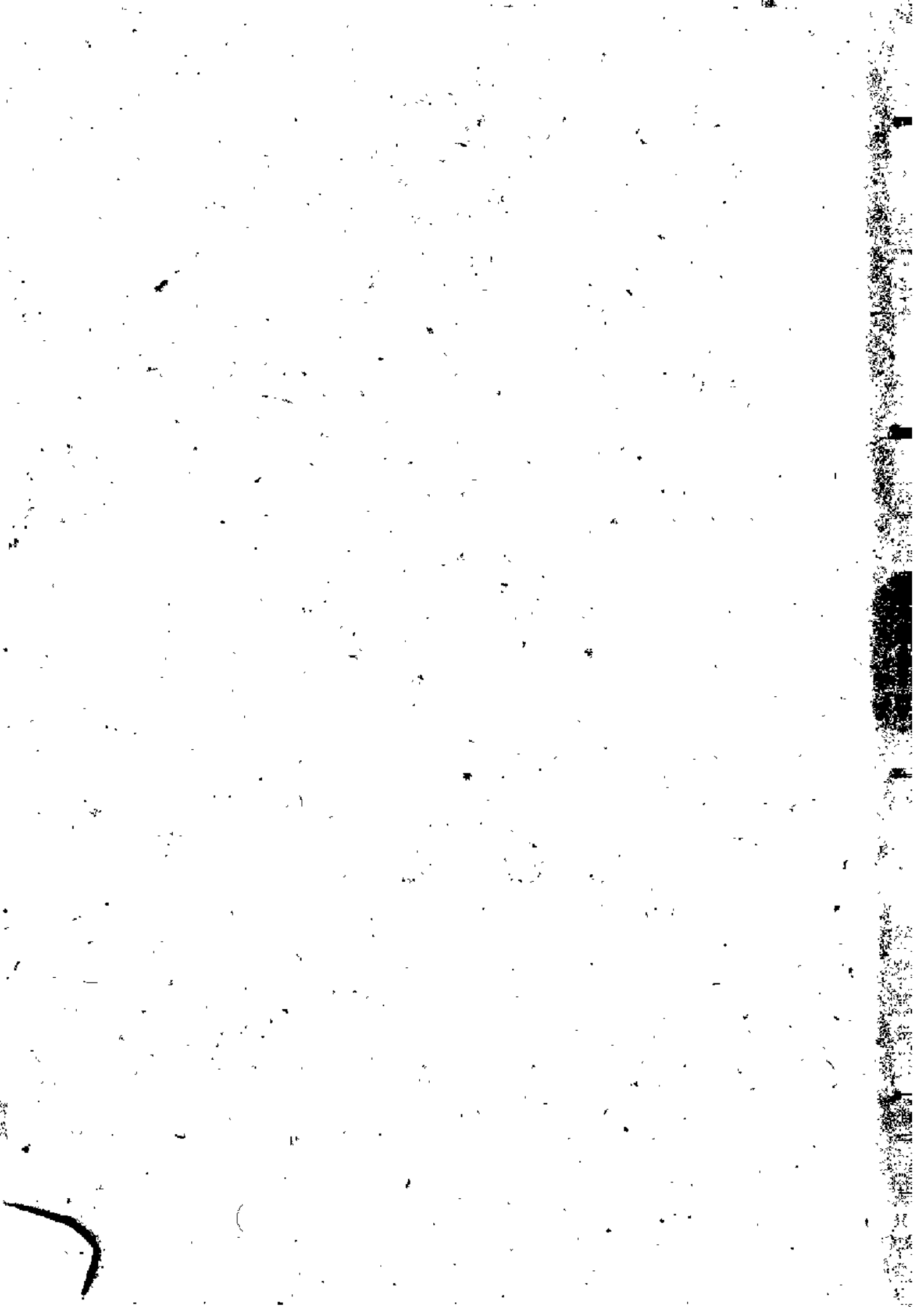


GOVERNMENT OF TAMIL NADU
1983

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PREFACE.

1. The Tamil Nadu Budget Manual contains the rules framed by the Finance Department for the guidance of estimating officers and departments of the Secretariats in the preparation and examination of the budget estimates and the subsequent control over expenditure to ensure that it is kept within the authorised grants.

2. The reclassification of the accounting classification of Government transactions from 1st April 1974 has necessitated modifications in the Manual. The Manual which all along contained the narrative portion of the rules and the appendices and forms thereunder has been split up into two volumes, Volume I containing the narrative portion of the rules and Volume II containing the appendices and forms.

3. In this volume, the appendices and forms detailed in the rules of the Tamil Nadu Budget Manual have been given.

4. Any error, inaccuracy or omission noticed, may be brought to the notice of the Secretary to Government, Finance Department.

C. RAMACHANDRAN,
Commissioner and Secretary to Government
Finance Department

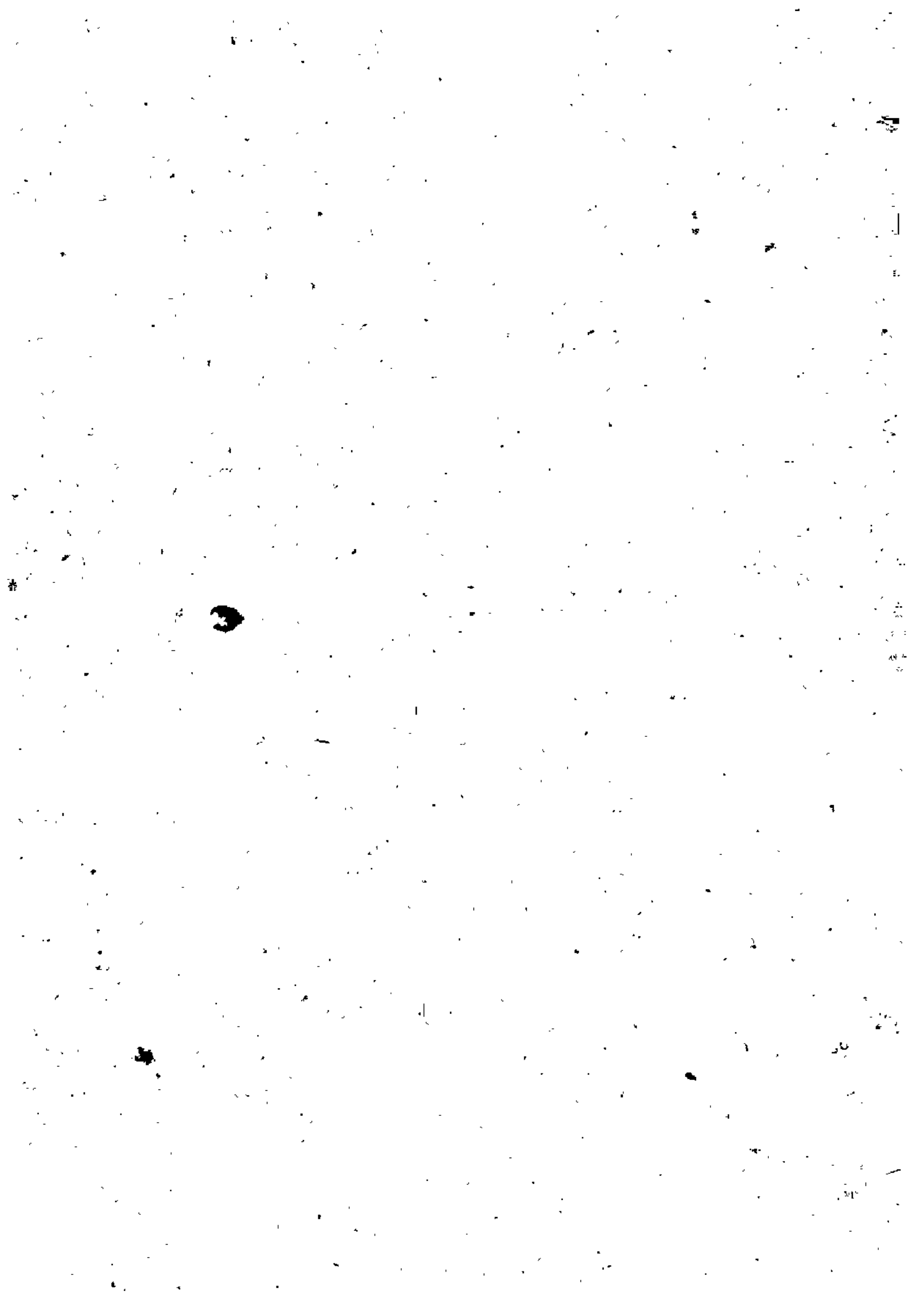
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APPENDICES
AND FORMS



APPENDIX A.

SECTION I.—*Statutory Provisions relating to Budget Procedure, etc.*

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| (1) The Constitution of India | Articles 202—209
266—267, 282—284
and 293. |
| (2) Tamil Nadu Legislative Assembly
Rules relating to Financial Business. | Rules 152 to 162. |
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Rules relating to Financial Business. | Rules 151 to 155. |
| (4) Tamil Nadu Business Rules and Secretariat Instructions. | Rule 10 and Instruction 48. |

SECTION II.—*Extracts from the Constitution of India*

PROCEDURE IN FINANCIAL MATTERS.

202. *Annual Financial Statement.*—(1) The Governor shall in respect of every financial year cause to be laid before the House or Houses of the Legislature of the State a statement of the estimated receipts and expenditure of the State for that year, in this Part referred to as the "Annual Financial Statement".

(2) The estimates of expenditure embodied in the Annual Financial Statement shall show separately—

(a) the sums required to meet expenditure described by this Constitution as expenditure charged upon the Consolidated Fund of the State; and

(b) the sums required to meet other expenditure proposed to be made from the Consolidated Fund of the State;

and shall distinguish expenditure on revenue account from other expenditure.

(3) The following expenditure shall be expenditure charged on the Consolidated Fund of each State. —

(a) the emoluments and allowances of the Governor and other expenditure relating to his office;

(b) the salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly and, in the case of a State having a Legislative Council, also of the Chairman and the Deputy Chairman of the Legislative Council ;

(c) debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the service and redemption of debt ;

(d) expenditure in respect of the salaries and allowances of Judges of any High Court ;

(e) any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal ;

(f) any other expenditure declared by this Constitution, or by the Legislature of the State by law, to be so charged.

203. *Procedure in Legislature with respect to estimates.*—(1) So much of the estimates as relates to expenditure charged upon the Consolidated Fund of a State shall not be submitted to the vote of the Legislative Assembly, but nothing in this clause shall be construed as preventing the discussion in the Legislature of any of those estimates.

(2) So much of the said estimates as relates to other expenditure shall be submitted in the form of demands for grants to the Legislative Assembly, and the Legislative Assembly shall have power to assent, or to refuse to assent, to any demand, or to assent to any demand subject to a reduction of the amount specified therein.

(3) No demand for a grant shall be made except on the recommendation of the Governor.

204. *Appropriation Bills.*—(1) As soon as may be after the grants under article 203 have been made by the Assembly, there shall be introduced a Bill to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet—

(a) the grants so made by the Assembly ; and

(b) the expenditure charged on the Consolidated Fund of the State but not exceeding in any case the amount shown in the statement previously laid before the House or Houses.

(2) No amendment shall be proposed to any such Bill in the House or either House of the Legislature or the State which will have the effect of varying the amount or altering the destination of any grant so made or of varying the amount of any expenditure charged on the Consolidated Fund of the State, and the decision of the person presiding as to whether an amendment is inadmissible under this clause shall be final.

(3) Subject to the provisions of articles 205 and 206, no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of this Article.

205. *Supplementary, additional or excess grants.*— (1) The Governor shall—

(a) if the amount authorised by any law made in accordance with the provisions of article 204 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the Annual Financial Statement for that year, or

(b) if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year, cause to be laid before the House or the Houses of the Legislature of the State another statement showing the estimated amount of that expenditure or cause to be presented to the Legislative Assembly of the State a demand for such excess, as the case may be.

(2) The provisions of articles 202, 203 and 204 shall have effect in relation to any such statement and expenditure or demand and also to any law to be made authorising the appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure or the grant in respect of such demand as they have effect in relation to the Annual Financial Statement and the expenditure mentioned therein or to a demand for a grant and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure or grant.

206. Votes on account, votes of credit and exceptional grants.—

(1) Notwithstanding anything in the foregoing provisions of this Chapter the Legislative Assembly of a State shall have power—

(a) to make any grant in advance in respect of the estimated expenditure for a part of any financial year pending the completion of the procedure prescribed in article 203 for the voting of such grant and the passing of the law in accordance with the provisions of Article 204 in relation to that expenditure ;

(b) to make a grant for meeting an unexpected demand upon the resources of the State when on account of the magnitude or the indefinite character of the service the demand cannot be stated with the details ordinarily given in an Annual Financial Statement ;

(c) to make an exceptional grant which forms no part of the current service of any financial year ; and the Legislature of the State shall have power to authorise by law the withdrawal of moneys from the Consolidated Fund of the State for the purposes for which the said grants are made.

(2) The provisions of Articles 203 and 204 shall have effect in relation to the making of any grant under clause (1) and to any law to be made under that clause as they have effect in relation to the making of a grant with regard to any expenditure mentioned in the Annual Financial Statement and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure.

207. Special Provisions as to Financial Bills.— (1) A Bill or amendment making provision for any of the matters specified in sub-clauses (a) to (f) of clause (1) of article 199 shall not be introduced or moved except on the recommendation of the Governor, and a Bill making such provision shall not be introduced in a Legislative Council :

Provided that no recommendation shall be required under this clause for the moving of an amendment making provision for the reduction or abolition of any tax.

(2) A Bill or amendment shall not be deemed to make provision for any of the matters aforesaid by reason only that it provides for the imposition of fines or other pecuniary penalties, or for the demand or payment of fees for licences or fees for services rendered, or by reason that it provides for the imposition, abolition, remission, alteration or regulation of any tax by any local authority or body for local purposes.

(3) A Bill which, if enacted and brought into operation, would involve expenditure from the Consolidated Fund of a State shall not be passed by a House of the Legislature of the State unless the Governor has recommended to that House the consideration of the Bill.

PROCEDURE GENERALLY.

208. *Rules of Procedure.*—(1) A House of the Legislature of a State may make rules for regulating, subject to the provisions of this Constitution, its procedure and the conduct of its business.

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(3) In a State having a Legislative Council the Governor, after consultation with the Speaker of the Legislative Assembly and the Chairman of the Legislative Council, may make rules as to the procedure with respect to communications between the two Houses.

209. *Regulation by law of procedure in the Legislature of the State in relation to financial business.*—The Legislature of a State may, for the purpose of the timely completion of financial business, regulate by law the procedure of, and the conduct of business in, the House or Houses of the Legislature of the State in relation to any financial matter or to any Bill for the appropriation of moneys out of Consolidated Fund of the State, and, if and so far as any provision of any law so made is inconsistent with any rule made by the House or either House of the Legislature of the State under clause (1) of article 208 **** such provision shall prevail.

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GENERAL.

266. *Consolidated Funds and Public Accounts of India and of the States.*—(1) Subject to the provisions of article 267 and to the provisions of this chapter with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties.

States, * * * * and all revenues received by the Government of a State, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled "the Consolidated Fund of the State".

(2) All other public moneys received by or on behalf of the * * * * Government of a State shall be credited to the * * * * Public Account of the State * * *

(3) No moneys out of the Consolidated Fund * * * * of a State shall be appropriated except in accordance with law and for the purposes and in the manner provided in this Constitution.

267. (1) *Contingency Fund.*-- * * *

(2) The Legislature of a State may by law establish a Contingency Fund in the nature of an imprest to be entitled "the Contingency Fund of the State" into which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the Governor * * * of the State to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature of the State by law under article 205 or article 206.

* * * *

MISCELLANEOUS FINANCIAL PROVISIONS.

282. *Expenditure defrayable by the Union or a State out of its revenues.*—The Union or a State may make any grant for any public purpose, notwithstanding that the purpose is not one with respect to which Parliament or the Legislature of the State, as the case may be, may make laws.

283. *Custody, etc., of Consolidated Funds, Contingency Funds and money credited to the Public accounts.*— (1) * *

(2) The custody of the Consolidated Fund of a State and the Contingency Fund of a State, the payment of moneys into such Funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of the State, their payment into the

Public Account of the State and the withdrawal of moneys from such account and all other matters connected with or ancillary to matters aforesaid shall be regulated by law made by the Legislature of the State, and until provision in that behalf is so made, shall be regulated by rules made by the Governor * * * of the State.

284. *Custody of suitors' deposits and other moneys received by Public servants and courts.*—All moneys received by or deposited with—

(a) any officer employed in connection with the affairs * * * of a State in his capacity as such, other than revenues or public moneys raised or received by the * * * * * Government of the State * * * * or

(b) any court within the territory of India to the credit of any cause, matter, account or persons, shall be paid in to the Public Account of * * * the State * * *

BORROWING.

293. *Borrowing by States.*—(1) Subject to the provisions of this Article, the executive power, of a State extends to borrowing within the territory of India upon the security of the Consolidated Fund of the State within such limits, if any, as may from time to time be fixed by the Legislature of such State by law and to the giving of guarantees within such limits, if any, as may be so fixed.

(2) The Government of India may, subject to such conditions as may be laid down by or under any law made by Parliament, make loans to any State or, so long as any limit fixed under article 292 are not exceeded, give guarantees in respect of loans raised by any State, and any sum required for the purpose of making such loans shall be charged on the Consolidated Fund of India.

(3) A State may not without the consent of the Government of India raise any loan if there is still outstanding any part of a loan which has been made to the State by the Government of India or by its predecessor Government, or in respect of which a guarantee has been given by the Government of India or by its predecessor Government.

(4) A consent under clause (3) may be granted subject to such conditions, if any, as the Government of India may think fit to impose.

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SECTION III—*Extracts from the Tamil Nadu Legislative Assembly Rules.*

FINANCIAL BUSINESS.

152. *Presentation of Budget.*—(1) The Annual Financial Statement or the statement of the estimated receipts and expenditure of the State in respect of every financial year (hereinafter referred to as "the Budget") shall be presented to the Assembly on such day as the Governor may appoint.

(2) There shall be no discussion of the Budget in the Assembly on the day on which it is presented to it.

153. *Discussion of Budget.*—(1) The Budget shall be dealt with by the Assembly in two stages, namely:—

- (i) a general discussion, and
- (ii) the voting of demands for grants.

(2) The Speaker shall, in consultation with the Leader of the House and the Business Advisory Committee, if any, fix and appoint sufficient number of days for each of these stages:

Provided that not more than ten days shall be fixed for the general discussion of the Budget and that not more than twenty-five days shall be fixed for the voting of demands for grants.

154. *Allotment of time for discussion.*—(1) During the days appointed under rule 153 (2) for the general discussion of the Budget, the Assembly shall be at liberty to discuss the Budget as a whole or any question of principle involved therein, but no motion shall be moved at this stage, nor shall the Budget be submitted to the vote of the Assembly.

(2) The Finance Minister shall have the right of a general reply at the end of the discussion.

(3) The Speaker may, if he thinks fit, prescribe a time-limit for speeches during the discussion.

155. *Voting of Demands.*—(1) The Speaker shall, in consultation with the Leader of the House and the Business Advisory Committee, if any, fix the time to be allotted for the discussion of each demand and also determine the order in which the demands are to be taken up.

(2) On the days allotted under sub-rule (2) of rule 153 for the voting of demands for grants, no other business shall be taken up before 1-30 p.m. except with the consent of the Speaker:

Provided that nothing in this rule shall be deemed to prohibit the asking and answering of questions during the time allowed under rule 22.

(3) At the expiry of the time allotted under sub-rule (1) for the discussion of any demand, the Speaker shall put every question necessary for the disposal of that demand, and at 1 p.m. on the last day of the days allotted for the voting of demands for grants, the Speaker shall forthwith put every question necessary to dispose of all the outstanding matters in connection with the demands for grants, including the motion for reducing of a grant, if any, then under discussion.

156. *Budget Motions.*—(1) The Minister who moves a demand for a grant may make a statement explaining the policy underlying the demand.

(2) Any member may then make a motion to reduce the demand by a specified sum. No motion shall, however, be made which will have the effect of increasing, or altering the destination of the demand.

(3) Notice of motions under sub-rule (2) should reach the office of the Assembly not later than 3 p.m. on the day fixed by the Speaker, for each Demand or group of Demands.

(4) When several motions have been given notice of proposing reductions in the same demand, they shall be arranged and discussed in such order as the Speaker may determine.

(5) Conditions of admissibility of cut motions.—In order that a cut motion shall be admissible, it shall satisfy the conditions hereunder mentioned, namely:—

(i) it shall relate to one demand only;

(ii) it shall be clearly expressed and shall not contain arguments, inferences, ironical expressions, imputations, epithets or defamatory statements;

(iii) it shall be confined to one specific matter which shall be stated in precise terms;

(iv) it shall not reflect on the character or conduct of any person whose conduct can only be challenged on a substantive motion ;

(v) it shall not make suggestions for the amendment or repeal of existing laws ;

(vi) it shall not refer to a matter which is not primarily the concern of the Government ;

(vii) it shall not relate to expenditure charged on the Consolidated Fund of Tamil Nadu ;

(viii) it shall not relate to a matter which is under adjudication by a Court of law having jurisdiction in any part of India ;

(ix) it shall not raise a question of privilege ;

(x) it shall not revive discussions on a matter which has been discussed in the same session and on which a decision has been taken ;

(xi) it shall not anticipate a matter which has been previously appointed for consideration in the same session ;

(xii) it shall not ordinarily seek to raise a discussion on a matter pending before any statutory tribunal or statutory authority performing any judicial or quasi-judicial functions or any commission or court of enquiry appointed to enquire into or investigate any matter ;

Provided that the Speaker may in his discretion allow such matter being raised in the House as is concerned with the procedure or stage of enquiry, if the Speaker is satisfied that it is not likely to prejudice the consideration of such matter by the statutory tribunal, statutory authority, commission or court of enquiry ; and

(xiii) it shall not relate to a trivial matter.

157. *Further demands for grants.*—On a day fixed by the Speaker before the last of the days allotted by him for the moving of demands for grants, further demands for grants may be moved :

Provided that—

(i) they are required for purposes which in the opinion of the Governor are of an emergent nature ;

(ii) they are for new matters which have not been included in the original estimates of the year.

Such demands shall be classified according to the original demands for grants the details being shown by sub-heads of account and detailed heads of appropriation under each grant.

158. *Appropriation Bills.*—(1) Subject to the provisions of the Constitution, the procedure in regard to an Appropriation Bill shall be the same as for Bills generally, with such modifications as the Speaker may consider necessary.

(2) The debate on an Appropriation Bill shall be restricted to matters of public importance or administrative policy implied in the grants covered by the Bill which have not already been raised while the relevant demands for grants were under consideration.

159. *Supplementary or additional demands.*—(1) The Governor may, at any time during a financial year, appoint a day for the presentation of a statement of supplementary or additional expenditure under Article 205.

(2) The Speaker shall allot one or more days after the day allotted for such presentation for the discussion of and the voting on the demands for supplementary or additional expenditure.

(3) At 1 p.m. on the day or the last of the days, as the case may be, allotted under sub-rule (2), all discussions shall terminate and the Speaker shall forthwith put every question necessary to dispose of all the outstanding matters in connection with the demands for supplementary grants.

160. *Procedure for dealing with supplementary or additional demands.*—The demands for supplementary or additional grants shall be dealt with as if they were demands for grants :

Provided that the discussion of a demand for a supplementary or additional grant shall be confined to the details of which it is composed :

Provided further that notice of motions for reduction of a demand for a supplementary or additional grant shall be given not later than 3 p.m. on the day following that on which the supplementary or additional statement of expenditure has been presented.

160-A. *Scope of discussion on Appropriation Bill in respect of Supplementary Grant.*—If an Appropriation Bill is in pursuance of a supplementary grant in respect of an existing service, the discussions shall be confined to the items constituting the same, and no discussion shall be raised on the original grant nor the policy underlying it save in so far as it may be necessary to explain or illustrate a particular item under discussion.

161. *Excess Grants.*—The rules of procedure relating to demands for supplementary or additional grants, shall apply to demands for excess grants under Article 205, with such adaptations as the Speaker may deem necessary.

162. *Votes on account, Votes of Credit and exceptional grants.*—(1) The rules of procedure regarding the budget shall generally apply to the grants called votes on account, votes of credit and exceptional grants, referred to in Article 206 of the Constitution.

(2) In particular and without prejudice to the generality of the foregoing provision, the following rules shall apply to votes on account:—

(i) A motion for a vote on account shall state the total sum required and shall contain a schedule containing the details of expenditure of which that sum is composed and the various amounts needed for each department.

(ii) Discussion of a general character may take place on the motion as a whole.

(iii) Amendments may be moved for the reduction of the whole grant or for the reduction or omission of the items of which it is composed.

SECTION IV.—*Extracts from the Tamil Nadu Legislative Council Rules.*

FINANCIAL BUSINESS.

15A. *Presentation of Budget.*—(1) The Annual Financial Statement or the statement of the estimated receipts and expenditure of the State in respect of every financial year (hereinafter referred to as "the Budget") shall be presented to the Council on such day as the Governor may appoint.

(2) There shall be no discussion of the Budget in the Council on the day on which it is presented to it.

152. *General discussion of the Budget*:—The Chairman, in consultation with the Leader of the House and the Business Advisory Committee, shall fix and appoint sufficient number of days for the general discussion of the Budget.

153. *Allotment of time for discussion*:—(1) During the days appointed under rule 152 for the general discussions of the Budget, the Council shall be at liberty to discuss the Budget as a whole or any question of principle involved therein, but no motion shall be moved at this stage, nor shall the Budget be submitted to the vote of the Council.

(2) The Finance Minister shall have a general right of reply at the end of the discussion.

153-A *Allotment of time for discussion on Policy Notes*.—(1) The Chairman, in addition to the time allotted under rule 152 and in consultation with the Leader of the House and the Business Advisory Committee, shall allot a day or days for discussion on each of the Policy Notes of the departments of the Government that may be decided upon by the Business Advisory Committee.

(2) The Minister concerned shall have a right of reply at the end of the discussion.

(3) The motion moved by the Minister "That the Policy Note be taken into consideration" shall not be subject to any amendment or vote.

154. *Appropriation Bills*:—(1) Subject to the provisions of the Constitution, the procedure in regard to an Appropriation Bill shall be the same as for Bills generally, with such modifications as the Chairman may consider necessary.

(2) No recommendation shall be proposed to any of the clauses of such a Bill which will have the effect of varying the amount or altering the destination of any grant so made or of varying the amount of any expenditure charged on the Consolidated Fund of the State.

155. *Supplementary or additional or excess demands*:—(1) The Governor may, at any time during a financial year, appoint a day for the presentation of a statement of supplementary or additional or excess expenditure under Article 205.

(2) There shall be no discussion of the statement of supplementary or additional or excess expenditure on the day on which it is presented to the House.

(3) The Chairman shall allot one or more days in consultation with the Business Advisory Committee for the discussion of supplementary or additional or excess expenditure.

(4) No motion shall be moved on the supplementary or additional or excess statement of expenditure nor shall it be submitted to the vote of the Council.

SECTION V.—*Extracts from the Tamil Nadu Government Business Rules.*

10. (1) No department shall, without previous consultation with the Finance Department, authorize any orders (other than orders pursuant to any general delegation made by the Finance Department) which—

(a) either immediately or by their repercussions, will, affect the finances of the State or which, in particular—

(i) involve any grant of land or assignment of revenue or concession, grant, lease or licence of mineral or forest rights or a right to water power or any easement or privilege in respect of such concession; or

(ii) in any way involve any relinquishment of revenue or

(b) relate to the number of grading or cadre of posts or the emoluments or other conditions of service of posts.

(2) Subject to the general provisions of rule 8, no proposal which requires the previous consultation of the Finance Department under this rule, but in which the Finance Department has not concurred and the Finance Minister has agreed with the Finance Department, may be proceeded with unless a decision to that effect has been taken by the Council.

(3) No reappropriation shall be made by any department other than the Finance Department, except in accordance with such general delegations as the Finance Department may have made.

(4) * * *

(5) Nothing in this rule shall be construed as authorizing any department, including the Finance Department to make reappropriations from one grant specified in the Appropriation Act to another such grant.

SECTION V—*Extract from the Secretariat Instructions.*

48. The Finance Department shall have the following powers and responsibilities:—

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(a) In connection with the Annual Financial Statement and supplementary statements of expenditure, it shall have power to prescribe the units of appropriation, to require the department to furnish material on which to base the estimates and to examine and advise on all schemes of new expenditure for which it is proposed to make provision in the estimates and to decline to provide in the estimates for any scheme which has not been so examined;

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APPENDIX B.

[See paragraph 5].

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF STATE RECEIPTS AND DISBURSEMENTS.

GENERAL DIRECTIONS.

1. *General.*

1.1. The minor heads prescribed under each major head and also permitted to be opened as detailed below may be divided into such subordinate heads (sub-heads) as have been specified in the following paragraphs, or indicated in the relevant notes below the major heads or as may be needed to meet the local or special requirements of each Government. The sub-head of classification denotes and identifies the schemes undertaken in pursuance of programmes represented by the minor heads or components of a particular programme, if the programme does not have any scheme but represents non-developmental expenditure or expenditure of an administrative nature. The sub-heads should not be multiplied unnecessarily and new ones opened only when really necessary.

2. *Receipts heads*

2.1. The minor head "Services and Service Fees" maybe opened under the receipt major/sub-major heads, wherever it has not been specifically prescribed.

2.2. 'Deduct—Refunds' may be opened as a minor head under the major/sub-major heads falling in sectors "B. Non-Tax Revenue" (unless it is not practicable to exhibit such refunds as sub-heads below the programme minor heads under the relevant major/sub-major heads in this Sector) and "C. Grants-in-aid and Contributions". Refunds will be accounted for under a distinct sub-head "Deduct-Refunds" to be opened below the relevant minor head under major/sub-major heads falling under "A. Tax Revenue" so that the net collection from each tax/duty can be readily ascertained from the accounts.

2-3. The minor head " Other receipts " provided under the various receipt major/sub-major heads is intended to record, inter-alia, the following receipts for which separate sub-heads may be opened :—

(i) Recoveries of overpayments (a) refunds, in cash of of unutilised balance of Grants-in-aid which will be regulated in terms of Note (2) 'below the major heads' 360, Grants-in-aid to State Governments/361. Grants-in-aid to Union Territory Governments'; (b) refunds of unspent balances of grants/contributions that are initially charged to the major head '364. Technical and Economic Cooperation with other Countries' which may be adjusted under a distinct minor head 'Deduct-recoveries of overpayments' to be opened under the same major head.

(ii) Leave salary contributions.

(iii) Sale proceeds of dead-stock, waste-paper and other articles, the cost of which was met from office expenses.

3. *Expenditure heads (Revenue Account).*

3-1. The following minor heads, even where not specifically prescribed, may be opened below the major/sub-major heads wherever necessary :—

" Direction and Administration " (being placed as the first minor head).

" Other expenditure " (being placed as the last minor head).

"where there is a separate establishment expenditure for "monitoring evaluation and statistics", the expenditure on such establishment may be distinctly recorded in accounts under a sub-head under "Direction and Administration" or other appropriate minor head as the case may be."

"Note — The minor head 'Direction and Administration' when required to be operated in irrigation, Roads and Bridges, Public Health etc. Division working on P.W.D. pattern, will

record expenditure on 'Direction, Execution, Designs, Architecture, Stores Control etc.' for which distinct sub head may be opened".

3.2. Please see *Note* (1) below the major head "364.—Technical and Economic Co-operation with other countries". The minor head "International Co-operation" may be opened under the functional major/sub-major heads, wherever necessary, to record other contributions to International Organisations (e.g., United Nations, International Labour Organisation, World Health Organisation, etc.).

3.3. If necessary, the minor head "Irrecoverable loans written off" may be opened under the various major/sub-major heads, depending on the purposes for which the loans and advances were granted and finally written off. Where the function or purpose cannot be identified with any major head, the above minor head may be opened under the major head "268. Miscellaneous General Services".

3.4. The minor head "Transfers to/from Reserve Funds and deposit accounts" may be opened wherever necessary under the expenditure revenue major heads or sub-major heads there under. Transfers to and from reserve funds and deposit Accounts will uniformly appear under distinct sub-heads (with the object classification "Inter-account transfers" thereunder) under the above minor head below the functional major/sub-major head in the revenue section. Transfers to Funds and Deposit Account will be debited to the above minor head under the appropriate functional major/sub-major head, under distinct sub-heads for each fund styled—"Transfer to Reserve Fund Deposit Account". The actual expenditure (financed from funds/Deposit Accounts) will be debited to the relevant programme minor head under the functional major head in the revenue section capital section, or loan section depending on whether the expenditure is of a revenue or capital nature. Recoveries made from the Funds/Deposits Accounts (expenditure met from the Funds/Deposit Accounts) in either case will be shown as a deduct entry under a distinct sub head for each Fund/Deposit Account styled "Deduct Amount" met from..... Reserve Fund/Deposit Account" below the minor head "Transfers

to/from Reserve Funds and Deposit Accounts" under the functional major head in the Revenue, Capital or loan section where under the related expenditure stands debited."

3.5. Where expenditure is initially recorded under a minor head and either the whole or a portion of it is recoverable by debit to another minor head under the same major head or some other major head, the amount recovered will be recorded under a distinct sub-head "*Deduct*—Amount transferred to other heads of account".

"3.6 The Minor head 'Suspense' provided under various major heads will be divided into sub heads "stock" "Purchases" Miscellaneous Works Advances", and "Workshop suspense" which may be opened wherever Public Works System of accounts is in vogue.

4. *Expenditure Heads (Capital Account)*

4.1. The following minor heads, even where not specially prescribed may be opened below the major/sub-major heads, wherever necessary :—

"Direction and Administration" (being placed as the first minor head).

"Other expenditure" (being placed as the last minor head).

"Note :—See note below paragraph 3.1.

4.2. Investments in each public sector or other undertaking should be recorded under a distinct sub-head below the appropriate programme minor head pertaining to the development of the function (major/sub-major head) to which the public sector or other undertaking is closely related.

Where it is not possible to identify the investments with a particular programme, they may be recorded as sub-heads below the residuary minor head "Other Expenditure" or "Other Services" under the relevant functional capital major/sub-major heads.

4.3 "*Deduct*—Receipts and Recoveries on Capital Account." may be opened, wherever necessary, as a sub-head with in the relevant programme minor heads under the various capital

major heads. Where such receipts and recoveries on capital account are not identifiable with a programme minor head, they may be recorded under a similar deduct sub-head below the minor head "Other Expenditure."

"As an exception, recoveries (Sale proceeds, etc.) relating to Schemes of Government Trading where expenditure on bulk purchase and distribution of certain commodities is required to be shown in Capital Section of accounts, may be shown under a distinct minor head 'Deduct-Receipts and Recoveries on Capital Account' to be opened below the concerned major head".

4.4 " See General Direction 3.6 "

4.5 ' Provision of General direction 3.4 ' will apply to major or sub-major heads relating to expenditure heads (Capital Account).

4.6 " Expenditure of a capital nature which is met from Reserve Funds/Deposit Accounts will be reflected under the relevant programme minor heads. Suitable deduct sub-head for the Fund/Deposit Account concerned may be opened under the omnibus minor head 'Transfers to/from Reserve Funds/Deposit Accounts' for recording the recovery of expenditure financed from the Fund/Deposit Account. "

5. *Departmentally run commercial undertakings and State Trading Schemes.*

5.1 For departmentally run commercial undertakings and State Trading Schemes declared as commercial, a distinct minor head for each or a group of similar such undertakings or schemes may be opened under the appropriate functional receipt/revenue expenditure/capital expenditure major/sub-major heads to record the receipts, revenue expenditure (working expenses) and capital outlay respectively.

Revenue receipts from departmental commercial undertakings and State Trading Schemes declared as commercial will be recorded under suitable sub-heads such as "Receipts from Sales." " Other Receipts" under the minor head.

Working expenses or revenue expenditure may be recorded under suitable sub-heads such as "Management", "Operations and Maintenance", "Renewals and Replacements", "Machinery and Equipment," "Other Expenditure" (to cover interest on capital, suspense, contributions to funds) with suitable detailed heads thereunder.

5.2. For State Trading Schemes not declared commercial, distinct sub-heads for each or a group of similar such schemes, as may be found convenient, may be opened under the relevant programme minor head below the appropriate functional receipt and expenditure major/sub-major heads to record revenue receipts and revenue expenditure if it is decided to meet the expenditure on such trading schemes from revenue. If it is decided to meet the expenditures on such trading schemes from capital account, distinct sub-heads for each or a group of similar such schemes may be opened under the relevant programme minor head below the appropriate functional capital major/sub-major heads and receipts accruing from such schemes will be treated as reduction of capital expenditure.

5.3. In the case of State Trading Schemes with revolving funds from an advance to be credited to a personal ledger account within the major head, the additional sub-heads/detailed heads (as the case may be), "Advances" and "Suspense (Personal Deposits)" may be opened.

6. *Loans and advances.*

6.1 The sub-heads to be opened under the programme minor heads should indicate the schemes for which the loans are made. The Institutions, Organisations, etc., to whom the loans are given will be appearing as detailed heads below the sub-heads concerned as indicated below :—

(i) Municipal Corporations, Municipalities, and other **Local Funds**;

(ii) Panchayati Raj Institutions ;

(iii) Public Sector and other undertakings ;

(iv) Cultivators ;

(v) Port Trusts ; and

(vi) Other parties ;

6.2. The minor head "Other loans" (where not specifically prescribed) may be opened below the major/Sub-major heads under "F. Loans and Advances," wherever necessary.

6.3 Provision of General direction 3.4 will apply to major or sub-major heads relating to loans and Advances.

6.4 " Expenditure of a loan nature, which is met from Reserve Funds/Deposit Accounts will be reflected under the relevant programme minor heads. Suitable deduct sub head for the Fund/Deposit Account concerned may be opened under the omni bus minor head " Transfer to/from Reserve Funds/Deposit Accounts. " for recording recovery of expenditure financed for the Fund/Deposit Account. "

7. Public Account.

7.8 Wherever new ' Reserve Funds ' are to be opened as sub-heads under the minor heads, approval of Comptroller and Auditor General is to be obtained, as in the case of opening of new minor heads. In some exceptional cases like " Depreciation /Renewal Reserve Funds of Government Commercial undertakings " , etc., where creation of a reserve fund is obligatory under statutes or rules/regulations, etc., the heads may be opened as sub heads, without prior approval of Comptroller and Auditor General but under intimation to his office.

Whenever the funds are invested, the sub-head/minorhead for investment account will appear just below the sub-head/minor head for the concerned Reserve fund.

**CONSOLIDATED FUND-REVENUE
RECEIPT HEADS (REVENUE ACCOUNT)**

A. TAX REVENUE

(a) Taxes on Income and Expenditure.

<i>Major/Sub Major Heads.</i>	<i>Minor Heads.</i>
021. TAXES ON INCOME OTHER THAN CORPORATION TAX.	Income Tax (1) Super Tax (1). Surcharge (1). Excess Profits Tax (1). Business Profits Tax (1). Other Receipts (2) Share of net proceeds assigned to States (3). Taxes on income levied under State Laws (Sikkim) (4).

NOTES.—(1) Divided into the following sub-heads—

Income Tax—

1. Ordinary collections—
 - (i) Income tax on Companies.
 - (ii) Income tax on Union emoluments other than deductions by Government at source.
 - (iii) Other collections.
2. Advance payment of tax.
3. Deductions from salaries and pensions—
 - (i) Taxes in respect of Union emoluments.
 - (ii) Taxes in respect of other Government employees.
 - (iii) Taxes in respect of persons other than Government employees.
4. Deductions from interest on Securities.
5. Deductions from interest payments under section 194-A of Income Tax Act, 1961.
6. Deductions from dividends and other incomes (excluding salaries, pensions, interest on securities and interest payments under section 194-A of the Income Tax Act, 1961).

7. Deductions from prize winnings in Lotteries and cross-word puzzles under section 194-B of Income Tax Act, 1961.

8. Deductions from payments to Contractors and sub-contractors under section 194-C of Income Tax Act, 1961.

9. Deductions from payments of Insurance commission, etc. under section 194-D of Income Tax Act, 1961.

Deduct-Refunds—

- (i) Payments on account of double income tax relief granted to Companies.
- (ii) Other income tax refunds granted to Companies.
- (iii) Taxes in respect of Union emoluments.
- (iv) Other refunds.

Super tax—

1. Super tax on Union emoluments.
2. Other collections.

Deduct—Refunds—

- (i) Taxes in respect of Union emoluments.
- (ii) Other refunds.

Surcharge—

<i>Sub-heads</i>	<i>Detailed heads</i>
a. Surcharge (union)	1. Ordinary Collections 2. Advance Payment of tax 3. Deduct-Refunds.
b. Surcharge (Special)	do.
c. Additional surcharge	do.

Excess Profits Tax—

1. Ordinary collections.

2. *Deduct*—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesses] under the Indian Finance Act, 1942.

Deduct—Refunds—

- (i) Double Excess Profits tax relief.
- (ii) Other refunds.

Business Profits Tax—

- (i) Ordinary collections.
- (ii) *Deduct*—Refunds.

(2) The receipts under this minor head do not constitute 'Tax' but are miscellaneous receipts accruing to the Income Tax Department in the administration of "Taxations Laws" and other departmental receipts. Receipts under this minor head should be shown under the following sub-heads.

A. Penalties under the Excess Profits Tax Act, 1940.

B. Penalties under Income Tax Act, 1961.—

C. Interest under the Excess profit Tax Act, 1940.

D. Interest under the Income Tax Act, 1961.

E. Leave Salary contributions.

F. Sale proceeds of dead stock, waste paper and other articles, the cost of which was met from office expenses.

G. Other items.

H. *Deduct*—Refunds.

The sub-head 'G-other items' accommodates fees realised in connection with appeals to the Income-Tax Appellate Tribunal and revision applications to Commissioners of Income-tax receipts representing recoveries of expenditure in the Income-Tax Department which cannot be brought to account by deduction from expenditure such as recoveries of costs of civil suits and collections on account of warrant fees, copying fees and comparing charges.

(3) This minor head will figure as a 'minus-entry' in the Central accounts and as a 'plus-entry' in the State accounts.

“(4) This minor head will be operated only in the State Section of Accounts in Sikkim.”

Major/Sub-Major Heads.

022. TAXES ON AGRICULTURAL
INCOME.

Minor Heads.

Tax collections.
Surcharge.

Other Receipts.

*(b) Taxes on Property and Capital Transactions.**Major/Sub-Major Heads.**Minor Heads.***029. LAND REVENUE**

.. Land Revenue/Tax.

Taxes on plantations.

Rates and Cesses on Land.

Receipts from management of
Ex-zamindari Estates.Receipts from Sale of Govern-
ment Estates.Sale proceeds of waste lands and
redemption of land tax.

Service and service fees

Other receipts (1).

Deduct—Portion of land revenue
due to irrigation works.

Notes.—(1) This records all items of receipts which cannot be accommodated under any of the other minor heads under this major head. It will include the following receipts for which distinct sub-heads may be opened :—

- (i) Receipts in connection with survey and settlement operations;
- (ii) Recovery of the cost of maintenance of boundary pillars;
- (iii) Leave salary contributions;
- (iv) Sale proceeds of dead stock, waste paper and other articles, the cost of which was met from office expenses; and
- (v) Other items.

*Major/Sub-Major Heads.**Minor Heads.***030. STAMPS AND REGISTRATION
FEES.**

A. Printing and stocking of stamps	India Security Press (1). Other receipts.
B. Stamps—Judicial	Court fees realised in stamps. Sale of stamps (2), Other receipts (3).
C. Stamps—Non-Judicial	Sale of stamps (4). Duty on impressing of documents (5). Other receipts (6). Deduct—Payments to local bodies of net proceeds of duty levied by them on transfer of property.
D. Registration fees	Fees for registering documents. Other receipts (7).

NOTES—(1) This minor head will record receipts of the India Security Press, Nasik under the following sub-heads—

- (a) Value of stamps supplied to the State Governments, etc.
- (b) Other receipts.

(2) This includes record room receipts realised in stamps other than Court Fee Stamps.

(3) This includes fines, penalties, Adjudication fees and composition duty.

(4) This includes bills of exchange on hundies.

(5) Includes—

(a) Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925.

(b) Duty on documents voluntarily brought for adjudication (Section 31 of Act II of 1899).

(c) Duty on unstamped or insufficiently stamped documents under Chapter IV of Act II, 1899.

(d) Other items.

(6) Includes fines and penalties under Stamp Act (II of 1899) other than those which are adjusted under other minor/major heads concerned under the relevant provisions of the said Act. It also includes Vakils, stamps and adjudication fees

(7) This includes fees for authentication of powers of attorney and fees for copies of registered documents

*Major/Sub-Major Heads.**Minor Heads.*

031. ESTATE DUTY.

A. Agricultural land	.. ..	Ordinary collections. Other receipts. Share of net proceeds assigned to State/Union Territory Governments (1)
B. Property other than Agricultural Land.		Ordinary collections. Other receipts. Share of net proceeds assigned to State (1).

NOTE—(1) This minor-head will figure as a minus entry in the Central accounts and as a plus entry in the State/Union Territory accounts.

*Major|Sub-Major Heads.**Minor Heads.*

035. TAXES ON IMMOVABLE
PROPERTY OTHER THAN
AGRICULTURAL LAND.

Ordinary collections (1)
Other receipts.

NOTES—(1) This minor head will have the following sub-heads:—

Gross Collections :—

(i) Urban areas :—

(ii) Non-Urban areas.

Deduct—Refunds.

Net Collections.

(c) *Taxes on commodities and services**Major/Sub-Major Heads**Minor Heads.*

039. STATE EXCISE (1)

- .. Country spirits
 Country fermented liquors
 Malt liquor
 Foreign liquors and spirits
 Commercial and denatured spirits and medicated wines.
 Medicinal and toilet preparations containing alcohol, opium, etc.
 Opium, Hemp and other Drugs(2)
 Fines and confiscations (3)
 Other receipts (4)
 Service and service fees

NOTES.—(1) The minor heads below this major head will record receipts from duties as well as other receipts pertaining to country spirits, country fermented liquor, etc. Thus, the minor heads will also record receipts on account of sale of liquor etc., in States which purchase and sell liquor.

(2) Includes Cocaine.

(3) Includes proceeds of fines and confiscations under the Opium and Abkari Acts and sale proceeds of confiscated cocaine. Proceeds of fines when realised by Judicial Officers will be credited to "Administration of Justice".

(4) The sub-head 'Other Items' below this minor head will include rent of Ganja Gola in Excise office compound, rents of godowns, contribution towards cost of special establishment and other miscellaneous receipts which cannot be accommodated under the other sub-heads below this minor head.

*Major/Sub-Major Heads.**Minor Heads.*

040. SALES TAX	Receipts under the Central Sales Tax Act (1) Receipts under the State Sales Tax Acts (1) Surcharge on Sales Tax (2) Tax on Sale of crude oil (3) Tax on purchase of sugarcane (3) Tax on sale of motor spirits and lubricants (3) Receipts of Turnover Tax. Other receipts.
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Notes.—(1) This minor head will be divided into the following sub-heads:—

- (i) Tax collections.
- (ii) Surcharge.
- (iii) Licence and registration fees.
- (iv) Other receipts.
- (v) *Deduct-Refunds.*

The sub-head "Surcharge" will record receipts on account of surcharge levied under the Sales Tax Act. The sub-head "Other Receipts" will record miscellaneous receipts such as penalty, fines etc., in the administration of Tax Laws.

(2) Surcharge levied under separate Act or Acts other than the Sales Tax Acts will be recorded under this minor head

(3) In States, where such receipts are levied under the Sales Tax Act, the same will be recorded under the minor head Receipts under the 'State Sales Tax Acts'. These minor heads are intended to record receipts from taxes levied under separate legislations.

*Major/Sub-Major Heads.**Minor Heads.*

041. TAXES ON VEHICLES ..

Receipts under the Indian Motor
Vehicles Act.Receipts under the State Motor
Vehicles Taxation Acts.

Other receipts (1)

NOTE.--(1) This will include receipts from Non-Motor Vehicles Acts, if any which may be recorded under a separate sub-head.

*Major/Sub-Major Heads.**Minor Heads*

042. TAXES ON GOODS AND
PASSENGERS (1).

Tax collections

Tolls on Roads

Tax on entry of goods into
Local Areas (M.P.)".

Other receipts (2)

NOTES.—(1) This major head will cover the taxes on goods and passengers carried by Road or Inland Water-ways only.

(2) This will include Inter State transit duties.

Major/Sub-Major Heads.

043. TAXES AND DUTIES ON
ELECTRICITY.

Minor Head

Taxes on consumption and sale
of Electricity.

Fees under the Indian Electri-
city Rules.

Fees for the electrical inspec-
tion of cinemas.

Other receipts.

Major/Sub-Major Heads.**Minor Heads.****045. OTHER TAXES AND DUTIES
ON COMMODITIES AND
SERVICES.**

Entertainment tax (1)
 Betting tax (1).
 Luxury tax (1)
 Tax on Railway passenger
 fares (1).
 Tax on postal articles (1).
 Foreign travel tax (2).
 Inland Air travel tax.
 Receipts under Education Cess
 Act (1)
 Receipts under Health Cess Act
 (1).
 Receipts from Cesses under
 other Acts (1) (3)
 Receipts under Raw Jute Taxa-
 tion Acts (1).
 Receipts under the Sugarcane
 (Regulation, Supply and
 Purchase Control) Act (1).
 Other receipts (4).
 Forest Development Tax.

Notes.—(1) The minor heads will be divided into the following sub-heads :—

- (i) Tax Collections.
- (ii) Other Receipts.
- (iii) *Deduct—Refunds.*

The sub-head "Other Receipts" will record miscellaneous receipts like penalty, fine, etc., in the administration of the relevant Acts/Regulations.

(2) Will have three sub-heads as under :—

- (i) Tax on travel by Air.
- (ii) Tax on travel by Sea.
- (iii) *Deduct—Refunds.*

(3) This minor head will include receipts from cesses which are not accountable under other heads in this sector.

(4) The sub-head "Overitems" below this minor head includes tobacco and fees/Licence fees and other miscellaneous receipt

B. NON-TAX REVENUE.

(b) *Interest Receipts, Dividends and Profits.**Major/Sub-Major Heads.**Minor Heads.*

049. INTEREST RECEIPTS—

A. Interest from State Govern- ments.	Interest on loans for State Plan Schemes.
	Interest on loans for Central Plan Schemes.
	Interest on loans for Centrally sponsored plan schemes.
	Interest on loans for Non-Plan Schemes.
	Interest on Ways and Means Advances.
	Interest on the Pre. 1974—con- solidated Loans (7).
	Miscellaneous Interest Receipts (1).

*Major/Sub-Major Heads.**Minor Heads.*049. INTEREST RECEIPTS—*cont.*

B. Interest from Union Territory Governments.

Interest on loans for Union Territory Plan Schemes.

Interest on loans for Central Plan Schemes.

Interest on loans for Centrally sponsored plan schemes.

Interest on loans for Non-Plan Schemes.

Miscellaneous Interest receipts (1).

C. Other Interest receipts of Central Government (2) (6).

Interest from Railways (3).

Interest from Posts and Telegraphs (3).

Interest from Departmental commercial undertakings (4).

Interest from Public Sector and other undertakings.

Interest from Local Bodies.

Interest from Co-operative Societies.

Interest from Cultivators.

Interest from Advances to foreign Governments.

Interest from Port Trust.

Interest from other Parties.

Interest realised on investment of cash balances.

Interest realised on investment of the balances in the sinking Funds.

Other Receipts (5).

D. Interest receipts of State/ Union Territory Governments (2) (6).

Interest from Departmental commercial undertakings (4).

Interest from Public Sector and other undertakings.

Interest from Local bodies.

*Major/Sub-Major Heads.**Minor Heads***049. INTEREST RECEIPTS—cont.**

D. Interest receipts of State/ Union Territory Governments (2) (6)—cont.

Interest from Co-operative Societies.

Interest from Cultivators.

Interest realised on investment of cash balances.

Interest realised on investment of balance in the sinking funds.

Other receipts (5).

Notes.—(1) This will include interest portion of equated payment on account of recovery of capitalised value of sterling pensions from State Governments/Union Territory Governments. Refer to Note (i) below "468. Capital Outlay on Miscellaneous General Services".

(2) Interest which is in the nature of penalties for delayed payments like interest on arrears of revenue, etc., will be adjusted as revenue receipts under the concerned receipt major head and not here.

(3) The interest element on the contributions from Railways and Posts and Telegraphs to General Revenues at the rate charged to the Commercial Departments on the mean capital on which the contribution is worked out is recorded initially under the minor heads "Contribution from Railways" and "Contribution from Posts and Telegraphs" under the major head "050 Dividends and Profits". These elements are subsequently transferred to these minor heads.

(4) This minor head will accommodate the Interest on Capital-at-charge of departmentally run commercial undertakings, which is adjusted by book transfer.

(5) This residuary head is intended for recording interest received on all other accounts. It includes *inter-alia*—

(i) Premium on loans.

(ii) The fixed adjustment in Orissa Government's account, of the interest on Irrigation Capital Outlay incurred before 1st April 1937, which is credited to this head, in the sub-major head by contra debit to '333 Irrigation, Navigation Drainage and Flood Control Projects"

(iii) Interest portion of equated payments on account of write back of Capital value of annuities in purchase of Sterling Pensions. in respect of the Sub-major head 'C' (Also refer to Note 1 below the major head "468. Capital Outlay on Miscellaneous General Services.")

(6) Separate sub-heads may be opened under the minor heads below this sub-major head, corresponding to the minor heads under the various major heads in the sector "F. Loans and Advances".

(7) This minor head is intended to account for interest receipts in respect of loans granted to the State Governments prior to 1st April 1974, which were outstanding on 31st March 1974 and which are consolidated into separate loan repayable over a period of 15, 20, 25 or 30 years in terms of the recommendation made to the Sixth Finance Commission, 1973.

*Major/Sub-Major Heads.**Minor Heads.*

050. DIVIDENDS AND PROFITS ..	Dividends from Public Undertakings (1),
	Dividends from other Investments (2).
	Contributions from Railways (3)
	Contributions from Posts and Telegraphs (3).
	Contributions in lieu of Tax on Railway passenger fares.
	Contributions towards safety works.
	Share of surplus Profits from the Reserve Bank of India (4).
	Share of Profits from Life Insurance Corporation of India (5).
	Share of Profits from Nationalised Banks.
	Share of surplus profits from the I.D.B.I.

NOTES :—(1) Records dividends from investments and interest on debentures in statutory Corporations (other than Life Insurance Corporation) and Government Companies.

(2) Includes dividends from investments and interest on debentures in other joint stock companies and Co-operative Societies.

(3) Divided into the sub-heads—

(i) Gross contributions, and

(ii) *Deduct*—Amount transferred to “049. Interest Receipts” See also Note (3) below the major head “049. Interest Receipts”.

(4) Surplus profits payable by the Reserve Bank of India under section 41 of the Reserve Bank Act is recorded here.

(5) The amount of dividends and other receipts payable to the Government of India by the Life Insurance Corporation under the Life Insurance Corporation Act, 1956 and the rules/regulations made thereunder, which are in the nature of share of profits, are recorded under this minor head.

(c) *Other Non-Tax Revenue.*(i) *General Services.**Major Sub-Major Heads.**Minor Heads.*

051. PUBLIC SERVICE COMMISSION.

Union Public Service Commission

(1)

State Public Service Commission

(1)

Sub-ordinate Service Commission

(1)

NOTE.—(1) 'Examination Fees' and 'Other receipts' will appear as distinct sub-heads below these minor heads.

<i>Major|Sub-Major Heads.</i>	<i>Minor Heads.</i>
055. POLICE	Police supplied to other Governments (1). Police supplied to other parties (2). Receipts of State Headquarters Police (3). Receipts under Arms Act (4). Fees, Fines and Forfeitures (5). Other receipts (6).

NOTES.—(1) This head will be divided into two sub-heads:—

- (i) Contributions towards Railway Police.
- (ii) Recoveries from Other Governments.

(2) This minor head will include receipts on account of Police supplied to private companies and persons, recoveries on account of village police, police supplied to Municipal, Cantonment and Town Funds.

(3) All receipts including fees, fines, and forfeitures realised by the State Headquarters Police will be recorded under this head.

(4) This minor head will have two sub-heads:—

- (i) Collections by district authorities.
- (ii) Other collections.

(5) Includes fees for services of the Government Examiner of questioned documents, receipts on account of public conveyances under the Public Conveyances Act, fees for licences for storing petroleum, if issued by Police Officers and any other fees levied for services controlled by the Inspector-General of Police, but excluding fees, fines and forfeitures realised by State Headquarters Police

(6) Includes recoveries from Special Police for supplies made and other receipts.

*Major/Sub-Major Heads.**Minor Heads.*

50. JAILS	Services and Service fees (1) Sale of Jail manufactures (2). Other receipts.
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NOTES.—(1) This will record receipts for services rendered by the Jail and fees realized for services, if any, including hire of convicts and recoveries of transportation and jail charges from other Governments.

(2) This head records the sale proceeds of articles of Jail manufactures supplied to other departments (if the manufactures are constituted on commercial lines and are declared as Commercial activities of the Jail Department) and other Governments, private parties, etc. Where such jail manufactures are not declared as commercial activities, the sale proceeds to other departments of the Government will be treated as reduction of expenditure under "256. Jail—Jail manufacture". Receipts in respect of jail presses are creditable to "058 Stationery and Printing".

*Major/Sub-Major Heads.**Major Heads.*

058. STATIONERY AND PRINTING.	Stationery receipts. (1)
	Sale of Gazettes etc. (2).
	Other Press receipts.
	Other receipts.

NOTES.—(1) This will include sale proceeds of plain Papers used with stamps.

(2) This will record sale of Gazettes and Government publications, whose cost of printings done of Stationery and Printing Department.

*Major/Sub-Major Heads.**Minor Heads.*

059. PUBLIC WORKS (1)	..	Rents (2). Hire charges of machinery and equipment. Recovery of centage charges. Other receipts (3).
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NOTES.—(1) This major head will record all receipts relating to Public Works (Non-residential buildings).

(2) Rents of buildings including P.W. Circuit Houses and furniture and other special amenities will be recorded under this minor head.

(3) This minor head will have the following sub-heads :—

(i) Sale proceeds of dead stock, waste paper and other items, the cost of which was met from office expenses.

(ii) Other items.

The sub-head "Other items" will include receipts on account of lapsed deposits, fines and confiscations (not representing compensation for damage to works in progress), profits on revaluation of stores, surplus on stock verification, and unclaimed balances under purchases.

*Major/Sub-Major Heads.**Minor Heads.*065. OTHER ADMINISTRATIVE
SERVICES—

A. Administration of Justice

Services and Service fees (1).
Fines and forfeitures (2).
Other receipts (3).

B. Elections

Sale proceeds of election forms
and documents.
Fees, fines and forfeitures (4).
Other receipts.

C. Other Services

Receipts from the Central
Government for administra-
tion of Central Acts and
Regulations (5).

Receipts under Citizenship Act.
Receipts under Explosives Act
(6).

Civil Defence.

Census.

Fire protection and Control.

Fees for Government audit.

Pass-port and Visa fees.

Narcotics Control (7).

Emigration fees.

Copyright fees.

Receipts from Motor Garage,
etc. (8).

Receipts from Guest houses,
Government hostels, etc. (9).

Other receipts (10).

Notes.—(1) This minor head will include court-fees realised in cash (including Amins and Process Server's fees and recoveries on account of pauper suits), Pleadship and Mukhtearship Examination fees, receipts of the Supreme Court, High Courts and other courts, receipts of the Official Assignee, Official Receiver, Administrator General, Official Trustee, etc. Under this head, the following items shall also be recorded :—

(i) Fees received by Government officers under the Act LIII of 1959 for performing duties as Notaries Public.

(ii) Fees realised towards the issue or renewal of certificate of practice or for extension of area of practice as Notaries, under the Notaries Rules, 1956.

(iii) Fees or expenses deposited in civil and criminal courts for the travelling and subsistence allowances of Government servants when summoned to give evidence in their official capacity in criminal cases or in Civil cases to which Government is a party.

(2) This head records all fines and confiscations imposed and realised by judicial officers and District Superintendents of Police acting magisterially. All fines and confiscations imposed by Revenue authorities but realised by Judicial Officers, will be credited to this head unless under the Act under which they are imposed, they have to be credited to a local fund or authority.

(3) This minor head will include sale proceeds of unclaimed and escheated property under a distinct sub-head.

(4) This minor head records Inspection Fees, Copying fees, other fees, forfeited amount in connection with challenged votes, and forfeited amount of the security deposits.

(5) This minor head will be divided into the following sub-heads :—

(a) Explosives Act.

(b) Petroleum Act.

(c) Indian Arms Act.

(d) Carbide of Calcium Rules.

(e) Cinematograph Film Rules.

(f) Rice-Milling Industry (Regulation) Act.

(g) Other Acts and Regulations.

(6) This minor head will be divided into following sub-heads :—

(i) Collections by District authorities.

(ii) Other collections.

(7) This will include receipts of the Central Bureau of Narcotics.

(8) This minor head will record receipts for servicing of vehicles in Government workshops and hire charges of Government motor vehicles, aeroplanes etc., not relating to any particular service/department.

(9) This minor head will record receipts on account of rent, catering and other miscellaneous items like trunk calls from Guest Houses, Government Hostels, M.L.A.'s Hostels etc.

(10) This minor head will include receipts from Prize Competitions and other miscellaneous receipts. Receipts, if any relating to Organs of State, Fiscal Services, or any other expenditure head in the sub-sector 'Administrative Services' for which there is no corresponding separate receipt head will be recorded under this minor head.

Leave Salary contribution, received in respect of all India Service officer on deputation/foreign service will also be credited under this minor head.

Major/Sub-Major Heads.

Minor Heads.

066. CONTRIBUTIONS AND RECOVERIES TOWARDS PENSION AND OTHER RETIREMENT BENEFITS.

Subscriptions and contributions (1).
 Burma Government's contributions towards pre-separation pensionary liabilities.
 Other receipts (2).

NOTES.—(1) "When leave and pension contributions are levied separately recoveries representing leave contribution are credited to the receipt head corresponding to the functional head to which the establishment relates or where there is no corresponding receipt head, to the minor head "Other receipts" under the residuary receipt major head in the respective sectors except All India Service Officers in whose case the same will be adjusted under '065. Other Administrative Services—C. Other Services—Other Receipts while recoveries representing pension contributions will be credited to this minor head. This minor head also accommodates the combined leave and pension contributions where such recoveries are not levied separately.

Additions to regular establishments, the cost of which is recoverable from local funds, etc. (including the recoveries representing supervision and other indirect charges in respect of additional police force deputed or employed under sections 13-15 of Indian Police Act, 1861) should be treated as departmental receipts and credited under the minor heads "Other receipts" of the appropriate functional major head concerned. The recoveries representing leave and pension charges, in those cases should be dealt within accounts in accordance with the principles set forth in the first sub-paragraph above.

Leave and pension contributions of military officers in permanent civil employment to foreign service should be adjusted as indicated in first sub-paragraph above, while contributions of military officers and others in permanent military employments including those in temporary civil employ and contributions for pensions of Indian soldiers lent to other Governments should be credited to Defence Services Estimates.

Contributions recovered from foreign employers towards Government's liability under rule 11 of the I.C.S. (NEM) Provident Fund Rules is credited to this minor head.

Penal interest on arrears of contributions towards leave salary and pension of Government servants on foreign service is credited to the head of account to which the contributions are credited.

(2) This minor head will include the share of commuted value of pension received from other Governments, etc. Recoveries to equivalents to two months emoluments in respect of Government servants who have already been paid the full pensionary benefits on their absorption in autonomous bodies or public Sector under takings and are entitled to family pension will also be recorded under this head.

*Major/Sub-Major Heads.***067. AID MATERIALS AND
EQUIPMENTS(1)***Minor Heads*

Assistance from the Govern-
ment of Federal Republic of
Germany for the Indian Insti-
tute of Technology, Madras.

Assistance from the Govern-
ment of Netherlands.

Assistance from the Govern-
ment of Norway.

Assistance from EEC Swedish
International Development
Agency.

Assistance from UN.

Assistance from the Govern-
ment of Belgium.

**NOTE.—(1) See Note below the major head "267. Aid Materials and Equip-
ments" on the expenditure side.**

*Major /Sub-Major Heads.**Minor Heads.***368. MISCELLANEOUS GENERAL SERVICES.**

Pre-partition receipts.
 State lotteries.
 Unclaimed Deposits.
 Sale of Land and Property.
 Gain by exchange.
 Receipts from Properties acquired under Chapter XXA of Income Tax Act, 1961.
 Receipts relating to guarantee given by Government (2).
 Other receipts (1).

NOTES.—(1) This minor head will include the following items of receipts:—

- (i) Unclaimed loans written off to revenue.
- (ii) Adjustments of writes-off of unclaimed securities of current loans.
- (iii) Lapsed Wasika pensions payable in lieu of interest on the Oudh loans.
- (iv) Sale proceeds of toshakhana.
- (v) Receipts from Bombay Land Scheme.

(2) This minor head will be divided into the following sub-heads:—

- (i) Guarantee fees.
- (ii) Realisation in respect of invoked guarantees.

(vi) Social and Community Services.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
377. EDUCATION—	
A. Primary Education ..	Tuition and other Fees (1). Other receipts (2).
B. Secondary Education ..	Tuition and other Fees (1). Text Book Receipts. Other receipts (2).
C. Special Education ..	Tuition and other Fees (1). Other receipts (2).
D. Pre-University Education	Tuition and other Fees (1). Other receipts (2).
E. University and other Higher Education.	Tuition and other Fees— Government Colleges (1). Tuition and other Fees— Institute of Higher Learning (1). Other receipts (2), (3).
F. Technical Education ..	Tuition and other Fees (1). Other receipts (2).
G. General	Receipts from Sports and Youth Welfare activities. Other receipts (2).

NOTES.—(1) This minor head will include receipts from examination fees for which a separate sub-head may be opened, if necessary.

(2) This minor head will include income from endowments and contributions from local bodies and private parties, for which a separate sub-head "Contributions and income from endowments" may be opened.

(3) This minor head will include Grants from the University Grants Commission for Government Colleges, which may be recorded under a separate sub-head, contributions from the University Grants Commission.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
678. ART AND CULTURE ..	Archives and Museums, Public Libraries, Other receipts.

*Major/Sub-Major Heads.**Minor Heads.*

080. MEDICAL—

A. Allopathy	Tuition and other fees for medical education. Receipts from Patients for Hospital and Dispensary Services (1). Contributions for Central Government Health Scheme Receipts from Employees' State Insurance Scheme. Medical Stores Depot (2). Drug Manufacture (3). Other receipts (4).
B. Other systems of Medicine (5).	Ayurvedic. Homoeopathy. Unani. Siddha. Other systems.

NOTES.—(1) This minor head will include the recoveries from patients for accommodation, supply of medicines, bacteriological and other tests, supply of blood and other services rendered.

(2) Will record receipts from the sale of medicines, drugs, medical instruments and equipments, etc., whose cost is debited to revenue under the expenditure major head "280, Medical".

(3) Will include receipts from departmentally run drug manufacturing concerns, distinct sub-heads with suitable detailed heads thereunder being opened for each concern.

(4) Will be divided into following sub-heads :—

- (i) Bacteriological laboratory receipts.
- (ii) Sale of blood to Institutions, etc., other than in-patients.
- (iii) Sale of dead stock, waste paper and other items the cost of which was met from office expenses.
- (iv) Leave salary contributions.
- (v) Income from endowments.
- (vi) Other Items.

(5) The minor heads under the sub-major head 'A—Allopathy', may, as deemed necessary, be opened as sub heads, the minor heads shown against "B—Other systems of Medicine".

Major/Sub-Major heads.

081. FAMILY WELFARE ..

Minor Heads.

Sale of Contraceptives.

Other receipts.

Major/Sub-Major Heads.

082. PUBLIC HEALTH, SANITA-
TION AND WATER SUPPLY.

Minor Heads

Services and Service Fees.

Sale of Sera and Vaccines etc.

Receipts from Sewerage
Schemes.

Receipts from Urban (Water-
Supply Schemes (1).

Receipts from Rural Water-
Supply Schemes ().

Receipts from Public Health
Laboratories.

Fees, fines etc. (2)

Other receipts (3).

NOTE.—(1) Receipts in respect of each major scheme may be recorded under distinct sub-head.

(2) Will include licence fees, fines etc., under Drug Control Act and Preven-
tion of Food Adulteration Acts etc., if realised by Public Health authorities.

(3) will include income from endowment.

*Major/Sub-Major Heads.**Minor Heads.*

083. HOUSING (1) Receipts from Government
Residential buildings (2).

Other receipts.

NOTES.—(1) Separate minor head may be opened for receipts from each housing scheme under the control of the Government, if the receipts are recurring and substantial.

(2) Will be divided into following sub-heads :—

(i) Rent/Licence Fee.

(ii) Other Items.

*Major|Sub-Major Heads.**Minor Heads.*

084. URBAN DEVELOPMENT (1). Receipts from Greater Calcutta
Development Scheme.

Receipts from Bombay Develop-
ment Scheme.

Other Receipts (2).

NOTES.—(1) Separate minor heads may be opened for receipts from any Urban Development Scheme other than those provided for. This major head will not include receipts from Urban Housing Schemes which will be recorded under the major head "083, Housing"

(2) This minor head will record *inter alia* the receipts on account of the *terates* of Municipalities' etc.

Major/Sub-Major Heads.

085. INFORMATION AND
PUBLICITY.

Minor Heads.

Receipts from advertising and
visual publicity.

Receipts from films.

Receipts from Cinematograph
Films Rules (1).

Receipts from publications.

Receipts from community Radio
& Television.

Employment News.

Other receipts.

NOTE.—(1) Will be divided into the following sub-heads:—

(a) Collections by District authorities.

(b) Other Collections.

6 *Major/Sub-Major Heads.**Minor Heads.*087. LABOUR AND EMPLOY-
MENT.Receipts under Labour laws.
Fees for registration of Trade
Unions.Fees for inspection of Steam
Boilers.Fees realised under the Factory
Act.Examination fees under Mines
Act.Fees under Contract Labour
(Regulation and abolition)
Rules. (1)

Other receipts.

NOTE.—(1) Fees realised under Contract Labour (Regulation and Abolition) Rules framed by the Central Government. State Governments may be accounted for under distinct sub-heads below this minor head.

Major/Sub-Major Heads.

188. SOCIAL SECURITY AND
WELFARE.

Minor Heads:

Civil Supplies.

Relief and rehabilitation of
displaced persons.

Receipts from schemes for Wel-
fare of Scheduled Castes,
Scheduled Tribes and Other
Backward Classes.

Receipts of Correctional Homes,
Other receipts.

Major Heads

097 Foreign Trade and
Export Promotion

Minor Head

Receipts from Export
Trade.

(iii) *Economic Services.*

<i>Major/Sub-Major Heads.</i>		<i>Minor Heads.</i>
09S. CO-OPERATION	..	Audit fees. Other receipts.

*Major/Sub-Major Heads.**Minor Heads.*

104. OTHER GENERAL
ECONOMIC SERVICES.

Land Ceilings.
Fees realised under the Monopolies and Restrictive Trade Practices Act, 1969.
Patent fees.
Fees for Registration of Trade Marks.
Regulation of Joint Stock Companies (1).
Regulation of other business undertakings (2).
Import licence application fees.
Export licence application fees.
Fees for stamping Weights and Measures.
Trade demonstration and publicity.
Other receipts (3)

NOTES.—(1) This will include fees and other receipts realised under the Companies Act and commission received by Court Liquidators under Banking Companies Act.

(2) This minor head will include receipts from the Administration of Indian Partnership Act, Money Lenders Act, Chit Funds Act, and fees under Insurance

(3) Will include receipts towards issue of capital under the Capital India Control Act, 1947. Receipts on account of Emergency Risks (Goods) Insurance Scheme, Emergency Risks (Underlings) (Harine Hulls) Re-insurance Scheme, Emergency Risks (Factories) Insurance Scheme may recorded under distinct sub-heads under this minor head

Major/Sub-Major Heads.

105. AGRICULTURE ...

Minor Heads.

Sale of Seeds.

Sale of manures and fertilizers.

Sale, hire and services of agricultural implements and machinery including tractors.

Receipts from agricultural farms.

Receipts from commercial crops.

Receipts from horticulture.

Receipts from plant protection service (1).

Fees for agricultural education. Quality control (2).

Other Services and Service fees (3).

Grants from Indian Council of Agricultural Research.

Other receipts (4).

Notes.—(1) Includes receipts on account of fumigation of cotton.

(2) Includes fees for quality control, grading of agricultural products, etc.

(3) Includes receipts on account of rents, lease charges for storage and warehousing of agricultural products, etc.

(4) Includes receipts of Agricultural Research Stations, Orchards etc.

Major/Sub-Major Heads.

**106. MINOR IRRIGATION,
SOIL CONSERVATION
AND AREA DEVELOP-
MENT.**

Minor Heads.

Receipts from deepening of wells
and tanks.

Receipts from Lift Irrigation
Schemes.

Receipts from Tube Well
Schemes.

Receipts from Other Minor Irri-
gation works.

Receipts from Soil Conservation
Schemes.

Receipts from Area develop-
ment Programmes.

Other receipts.

<i>Major/Sub-Major Heads.</i>		<i>Minor Heads.</i>
109. FOOD	.. - ..	Nutritious and Subsidiary Food. Other receipts.

*Major/Sub-Major Heads.**Minor Heads.*

110. ANIMAL HUSBANDRY ..

Fees for Veterinary education
 Services and Service Fees (1)
 Receipts from cattle develop-
 ment.
 Receipts from poultry develop-
 ment.
 Receipts from sheep and woo-
 development.
 Receipts from piggery develop-
 ment.
 Receipts from other livestock
 development.
 Receipts from fodder and feed
 development.
 Grants from Indian Council of
 Agricultural Research.
 Other receipts.

NOTE.—(1) Will include services and service fees for veterinary services and animal health.

*Major/Sub-Major Heads.**Minor Heads.*

111. DAIRY DEVELOPMENT.

Dairy development

Other receipts.

Each Milk Supply Scheme (1).

NOTE.—(1) Receipts from each Milk Supply Scheme may be shown under a distinct minor head with suitable sub-heads thereunder.

*Major (Sub-Major Heads.**Minor Heads.*

112. FISHERIES . . .

Rents (1).

Licence fees, fines etc.

Sale of fish, fish seeds etc.(2).

Services and service fees (3).

Other receipts.

NOTES.—(1) Includes receipts from auction of fishing rights.

(2) Includes value of the sale of mechanised fishing boats treated as loans; subsidies.

(3) Includes hire charges for mechanised fishing boats and fees for fishery education.

*Major/Sub-Major Head.**Minor Heads.*

113. FOREST

Sale of timber and other forest produce (1).

Receipts from forest plantations.

Receipts from farm forestries (2).

Receipts from the management of Ex-Lamindari Forest Estates.

Rosin and Turpentine factories.

Grants from Indian Council of Agricultural Research.

Other receipts.

NOTES.—(1) This will include receipts on sale of timber and other produce removed from forest by Government and consumers and purchasers, drift and waif wood and confiscated forest produce.

(2) Each Forestry will appear as a sub-head.

*Major/Sub-Major Heads.**Minor Heads.***114. COMMUNITY DEVELOPMENT.**Receipts from Community
Development Projects.Receipts under Panchayati
Raj Acts.

Other receipts (1)

NOTE.—(1) Includes receipts from 'Rural Works'.

*Major/Sub-Major Heads.**Minor Heads.*

120. INDUSTRIES (1)—

A. General,

Services and Service Fees (2)

Licence fees.

Fines and penalties.

Price Control of Iron and Steel.

Petroleum concession fees
and royalties.Receipts under the Petroleum
Act (3).Receipts under the Rice Milling
Industry (Regulation) Act (3).

Other receipts.

B. Large and Medium
Industries.

Ghazipur Opium Factory.

Neemuch Opium Factory.

Ghazipur Alkaloid Works.

Neemuch Alkaloid Works.

Consumer Industries (4).

Petroleum, chemicals and ferti-
liser Industries.

C. Plantations

Tea (5).

Coffee (5).

Rubber (5).

Cardamom (5).

Cinchona (5).

Other Plantations (5).

D. Atomic Energy (Industrial Receipts from the Atomic
Projects). Energy Industrial Projects.

NOTES.—(1) A separate minor head for recording receipts of each Departmental Commercial Undertaking may be opened under the respective sub-major heads according to the category of the industry to which it belongs.

(2) This minor head includes the receipts under the State Aid to Industries Act, valuation fees, etc.

(3) Will be divided into the sub-heads "Collection by District authorities" and "Other Collections".

(4) This will include receipts relating to consumer goods like receipts from distilleries, etc.

(5) These minor heads will record receipts from Sale of Plantation products and other receipts.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
121. VILLAGE AND SMALL INDUSTRIES(1)	Industrial Estates (2). Small Scale Industries. Handloom Industries. Khadi Industries. Handicrafts Industries. Coir Industries. Sericulture Industries. Other village Industries. Other receipts.

Notes.—(1) A separate minor head may be opened for recording the receipts of each departmental commercial undertaking under this major head.

(2) This minor head will record receipts on account of rent, lease charges and other amenities provided at the Industrial Estates. Receipts from Government units located at the Industrial Estate will, however, be recorded under relevant minor heads under this major head.

Major/Sub-Major Heads.

128. MINES AND MINERALS.

Minor Heads.

Geological Survey of India.

Mines Department.

Mineral concession fees, rents
and royalties.Receipts under the Carbide of
Calcium Rules (1).

Other receipts.

NOTE.—(1) Divided into the sub-heads 'Collections by District authorities' and 'Other collections'.

*Major/Sub-Major Heads.**Minor Heads.*

131. WATER AND POWER
DEVELOPMENT SERVICES.
(1)

Investigation of Multi-purpose
River Schemes
Research Stations.
Other receipts.

NOTE—(1) This major head is intended to record the receipts of the Central Water and Power Commission and similar organisations under State Governments and other non-scheme receipts relating to Multipurpose River Projects in general.

*Major/Sub-Major Heads.**Minor Heads.*133 IRRIGATION, NAVIGATION,
DRAINAGE AND FLOOD
CONTROL PROJECTS.

A. Irrigation Projects— Commercial.	Each Project will be a minor head (1). Other Receipts.
B. Irrigation Projects— Non-Commercial.	Each Project will be a minor head (1). Other receipts.
C. Navigation Projects— Commercial.	Each Project will be a minor head (1). Other receipts.
D. Navigation Projects — Non-Commercial.	Each Project will be a minor head (1). Other receipts.
E. Drainage Projects— Commercial.	Each Project will be a minor head (1) Other receipts.
F. Drainage Projects—Non Commercial.	Each Project will be a minor head (1). Other receipts.
G. Flood Control and Anti-Sea Erosion Projects.	Each Project will be a minor head (1). Other receipts.

NOTE.—(1) The receipts under these minor heads will be classified under the following sub-heads, as deemed necessary.—

- (i) Sale of water for irrigation purposes.
- (ii) Sale of water for domestic purposes.
- (iii) Sale of water for other purposes.
- (iv) Sale proceeds from canal plantations.
- (v) Navigation receipts.
- (vi) Water Power.
- (vii) Workshop receipts.
- (viii) Drainage receipts.
- (ix) Receipts from Flood Control Schemes.
- (x) Other Receipt—to include receipts on account of rent of building

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
134. POWER PROJECTS (1)	
A. Hydro Electric Schemes	Each Scheme will be a minor head (1).
B. Thermal Schemes ..	Each Scheme will be a minor head (1).
C. Nuclear Power Schemes	Each Scheme will be a minor head (1).
D. Diesel Schemes ..	Each Scheme will be a minor head (1).
E. Transmission and Distribution Schemes.	Each Scheme will be a minor head (1), (2). Other Receipts.

NOTES—(1) Will be divided into the sub-heads 'Sale of Power' and 'Other receipts,' of which the latter will include receipts under the 'Electricity (Supply) Act'.

(2) This will include receipts of schemes such as the 'Load Despatching sections', which cannot be identified with any other sub-major head.

*Major/Sub-Major Heads.**Minor Heads.*

135. PORTS, LIGHT HOUSES AND SHIPPING—

A. Ports and Pilotage ..	Receipts from Ferry Services Receipts from welfare organisations for Seamen. Registration and other fees. Other receipts.
B. Light Houses and Light-ships.	Light dues. Contributions. Other receipts.
C. Shipping	Survey fees. Registration and other fees. Receipts from Shipping services (1) Other receipts.

NOTE.—(1) This will include freight, passage and tonnage of Government run shipping services.

*Major/Sub-Major Heads.**Minor Heads.*

136. CIVIL AVIATION

Services and service fees.
Other receipts.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
137. ROADS AND BRIDGES.	Tolls on roads Other receipts

*Major/Sub-Major Heads.**Minor Heads.*

138. ROAD AND WATER
TRANSPORT SERVICES.

Road Transport Services (1).
Receipts under Rail-road-co-
ordination Schemes.
Water Transport Services (1)(2).
Other receipts.

NOTES.—(1) Each Government run transport service will be treated as a sub-
division etc. suitable detailed heads such as "Traffic Receipts", "Workshop Receipts"
etc.

(2) Ferry receipts collected by Public Works Department will be credited
under '137—Roads and Bridges—Tolls on Roads'.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
139. TOUBISM. 	Receipts from Tourist transport Rent and catering receipts Other receipts.
144. OTHER TRANSPORT AND COMMUNICATION SERVICES.	Overseas communication Service (1). Receipts of the Monitoring organisation. Receipts of Wireless Planning and Co-ordination orga- nisation. Receipts from other Services. "Other Receipts."

NOTE.—(1) This minor head will record traffic revenue and other receipts under distinct sub-heads.

C. GRANTS-IN-AID/CONTRIBUTIONS.

*Major/Sub-Major Heads.**Minor Heads.*160. GRANTS-IN-AID FROM
CENTRAL GOVERNMENT.

A. Non-Plan Grants (1) ..

Grants under the Constitution
(Distribution and Revenue)
Order.Grants under the provision to
Article 275 (1) of the Con-
stitution.Grants to meet Non-Plan reve-
nue deficit (2).Grants in lieu of Tax on Railway
Passenger Fare.Grants on account of Agri-
cultural Wealth Tax.

Railway Safety Works.

Grants from Central Road Fund.

Relief and Rehabilitation of
Displaced Persons.

Block Grants.

Other Grants.

B. Grants for State/Union
Territory Plan SchemesGrants under Proviso to Article
275 (1) of the Constitution.C. Grants for Central
Plan Schemes (1)Grants under Proviso to Article
275 (1) of the Constitution.D. Grants for Centrally
Sponsored Plan
Schemes (1)Grants under Proviso to Article^e
275 (1) of the Constitution.Schemes for North Eastern
Council.

NOTES.—(1) Refer to Note (1) below the Major Head 360—Grants in-aid to State Governments.

(2) This minor head will be operated only on the books of the Union Territory Governments.

Major/Sub-Major Heads.

**162. STATES' SHARE OF
UNION EXCISE-
DUTIES.**

Minor Heads.

States' Share of Basic Union
Excise Duties (1).
States' Share of Special Union
Excise Duties.
Additional Excise Duties in lieu
of Sales Tax.

NOTE.—(1) Will include States' Share of additional excise duties on Mineral Products.

EXPENDITURE HEADS (REVENUE ACCOUNT).

A—GENERAL SERVICES.

*(a) Organs of State.**Major/Sub-Major Heads.**Minor Heads.*211. PARLIAMENT/STATE/
UNION TERRITORY
LEGISLATIVES—

A. Parliament	Lok Sabha (1). Lok Sabha Secretariat. Pay and Accounts Office—Lok Sabha. Rajya Sabha. Rajya Sabha Secretariat. Pay and Accounts Office— Rajya Sabha.
B. State/Union Territory Legislatures.	Legislative Assembly (1). Legislative Council (1). Legislature Secretariat.

NOTE.—(1) These minor heads will include expenditure on discretionary grants by Presiding Officers, which may be shown under a distinct sub-head.

*Major/Sub-Major Heads.**Minor Heads.*

**212. PRESIDENT, VICE-PRESIDENT/GOVERNOR/
ADMINISTRATOR OF
UNION TERRITORIES.**

A. PRESIDENT.

Emoluments and allowances of
the President Secretariat.

Household establishment (1).

Sumptuary allowance.

Entertainment expenses.

State conveyance and motor
cars (2).

Expenditure from Contract
Allowance (3).

Tour expenses.

Other expenditure (7).

B. VICE-PRESIDENT.

Secretariat.

Discretionary Grants.

Other expenditure (7).

**C. GOVERNOR/ADMINISTRATOR OF
UNION TERRITORIES.**

Emoluments and Allowances of
the Governor/Administrator
of Union Territories.

Secretariat.

Household establishment (4).

Sumptuary allowance.

Medical facilities (5).

Entertainment expenses.

Expenditure from Contract
Allowance (3).

Tour expenses.

Discretionary Grants.

State conveyance and
Motor Cars.

Chief commissioners (6).

Other expenditure (7).

Norms.—(1) The charges on account of establishment of the Military Secretary to President, Comptroller of Government House and of his establishment and contingencies are recorded under this head. But the pay and allowances etc. of the Military Secretary himself, Aides-de-Camp and Body-Guards of the President are debited to Defence Estimates. If, however, the incumbent of the post of Military Secretary to the President, is not a serving officer of the Indian Armed Forces, his pay and allowances etc., are debited to this head as a civil charge. This head also includes the expenditure on the purchase of motor cars for the President.

(2) Under this head are included charges on account of the purchases, upkeep and feed of State horses, the repairs and upkeep of State Carriages and the maintenance of the State motor cars.

(3) These heads are meant for expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants etc., incurred by the President and the Governors which is met from the contract grant. Charges on account of maintenance of State motor cars for Governors are debited to the head "Expenditure from contract Allowance of the Governor".

(4) This head includes all charges on account of the pay and allowances, etc., of the Military Secretary, Aides-de-Camp and other Staff and Household personnel of the Governors of the States/Administrators of Union Territories and of their establishment and contingencies.

This head also includes —

(i) Expenditure on the purchase of motor cars for Heads of State/Union Territories.

(ii) This head also includes Entertainment allowance provided in Column 4 of the Second Schedule to the Governors' (Allowances and Privileges) Order.

(5) As the Governors of Maharashtra and Tamil Nadu have a separate provision for "Surgeon and his Establishment" in the Second Schedule to the Governors (Allowances and Privileges) Order, the expenses on their medical facilities will not be included under this minor head. In these States, expenditure on Surgeon and his establishment will be recorded under the head "Household establishment of the Governor".

(6) Charges of the Lieutenant Governors/Chief Commissioners of Union Territories administered by Central Government and having no Legislature of their own are recorded under this head.

(7) This head inter-alia includes—

(i) travelling and equipment allowances of the President and Heads of States on appointment;

(ii) travelling allowance of Governors on retirement; and

(iii) expenditure on the purchase of motor cars for heads of States/Union Territories.

*Major/ Sub-Major Heads.**Minor Heads.*

213. COUNCIL OF MINISTERS.

Salary of Ministers and Deputy Ministers (1).

Sumptuary and other allowances.

Tour expenses.

Entertainment and hospitality expenses.

Discretionary grant by Ministers.

Department of Cabinet Affairs.

Prime Minister's Secretariat.

Other Expenditure (2).

NOTES.—(1) The term 'Minister' will include Prime Minister and Chief Ministers. This minor head will also include the salary and allowances of 'Parliamentary Secretaries'. The expenditure on personal staff attached to Ministers/Deputy Ministers, etc., will be recorded under the Secretariat expenditure major head concerned, except in the case of Prime Minister's Secretariat which will be recorded under the minor head "Prime Minister's Secretariat", under this major head.

(2) This minor head will include expenditure on telephone charges, light and water charges, maintenance and running of vehicles etc. Rent of buildings, if any, acquired for residences of the Ministers and paid by the Public Works Department, will however be recorded under "283. Housing-C-Government Residential Buildings—Lease charges".

*Major/Sub-Major Heads.***214. ADMINISTRATION OF
JUSTICE.***Minor Heads.*

Supreme Court.

High Courts.

Judicial Commissioners (Union
Territories).

Civil and Sessions Courts.

Small Causes Courts.

Presidency Magistrates' Courts.

Criminal Courts.

Coroner's Courts.

Administrators General and
Official Trustees.

Official Assignees.

Official Receivers.

Sheriffs and Reporters.

Legal Advisers and Counsels
(1).

Other expenditure (2).

NOTES.—(1) This minor head will include Attorney-General, Advocate-General, Standing Counsel and Solicitors, Legal Remembrancer, Public Prosecutors, Government Pleaders etc. Legal Charges including Pleaders' fees for instituting and for defending suits, etc., will be debited to the department concerned.

(2) This minor head will include Pleadership and Muktearship examination charges.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
215. ELECTIONS	Election Commission Electoral Officers (1) Preparation and printing of electoral rolls (2) Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously. Charges for conduct of election to Parliament (3) Charges for conduct of election to State/Union Territory Legislature (3) Election Tribunals Other expenditure (4)

NOTES.—(1) This minor head will include expenditure on Chief Electoral Officer of the State and his establishment at the headquarters and in the districts.

(2) This minor head includes expenditure on preparation and printing of electoral rolls for Assembly and Parliamentary constituencies. Separate sub-heads may be opened to record distinguishable expenditure for Assembly and Parliamentary constituencies.

(3) This minor head will include expenditure on conduct of election to Council of States (Rajya Sabha) and Legislative Council respectively and also expenditure on bye-elections. Separate sub-heads may be opened, if necessary, to record expenditure on conduct of election to Lok Sabha, Rajya Sabha, Legislative Assembly and Council.

(4) This minor head will include charges for election of the President/Vice President.

(b) *Fiscal Services.*

(i) Collection of Taxes on Income and Expenditure.

<i>Major|Sub-Major Heads.</i>	<i>Minor Heads.</i>
220. COLLECTION OF TAXES ON INCOME AND EXPEN- DITURE (1)	Direction and Administration. (1) (2). Collection Charges—Agricultural Income-Tax (1). Deduct-Proportionate charges transferred to other heads (1). Collection Charges—Corpora- tion Tax (1). Collection Charges—Expendi- ture Tax (1). Collection Charges—Agricul- tural Income Tax. Collection Charges—Tax on Professions, Trades, Callings and Employment.

NOTES.—(1) All charges for the collection of 'Corporation Tax', 'Taxes on Income other than Corporation Tax', 'Estate Duty', 'Taxes on Wealth' and 'Gift Tax' are in the first instance accounted for under the minor heads "Direction and Administration" and "Collection charges-Income Tax" below this major head. At the end of the year the total cost of collection is apportioned among "Income Tax", "Estate Duty", "Taxes on Wealth" and "Gift Tax" in the ratio of 90 per cent, 2 per cent, 7 per cent and 1 per cent respectively. The inter allocation of expenses between "Corporation Tax" and "Taxes on Income other than Corporation Tax", is to be made in the ratio of 1:7 out of 90 per cent amount retained under "Taxes on Income". The shares of the cost of collection so worked out are transferred to the minor heads "Estate Duty", "Taxes on Wealth" and "Gift Tax" (under the major head "231—Collection of Estate Duty, Taxes on Wealth and Gift Tax") and "Collection Charges-Corporation Tax" under this major head.

(2) Includes charges on account of Directorates of Inspection, Income Tax,

(ii) Collection of Taxes on Property and Capital Transactions.

*Major/Sub-Major Heads.**Minor Heads.*

229. LAND REVENUE.

Direction and Administration.

Collection charges.

Survey and settlement operations.

Land records.

Management of Government estates.

Management of Ex-Zamindar estates.

Other expenditure (1).

NOTE.—(1) This minor head will include expenditure of a regulatory nature on consolidation of holdings for general land revenue purposes. See also Notes (1) and (2) below the major head "305. Agriculture".

*Major/Sub-Major Heads.**Minor Heads.*

230. STAMPS AND REGISTRATION—

A. Printing and stocking of stamps.

India Security Press (1).
Central Stamp Office, Calcutta.
State Stamp Manufactory.
State Stamp Depot.

B. Stamps—Judicial.

Direction and Administration (2).
Cost of stamps (2).
Expenses on sale of stamps (3).

C. Stamps-Non-Judicial.

Direction and Administration (2).
Cost of stamps (2).
Expenses on sale of stamps (3).

D. Registration.

Direction and Administration.

NOTES.—(1) This minor head will be divided into the following sub-heads to record working expenses and other expenditure with suitable detailed heads thereunder :—

(a) Management

(b) Operation and Maintenance

(c) Renewals and Replacements

(d) Machinery and Equipment

(e) Other expenditure (will include interest on capital and depreciation)

(f) Buildings

(g) Deduct-Depreciation

(f) and (g) do not form part of Working Expenses.

(2) The distribution of charges under these heads between "Judicial" and "Non-Judicial" will be made according to the decision of the Government. Where this is not possible, the charges may be shown under one of the heads which would account for the major expenditure.

(3) This minor head will record 'commission', 'discount' and pay and allowances of official vendors entertained for the sale of stamp

Major|Sub-Major Heads.

235. COLLECTION OF OTHER
TAXES ON PROPERTY
AND CAPITAL TRANS-
ACTIONS.

Minor Heads.

Taxes on Immovable Pro-
perty other than Agricul-
tural Land.

(iii) Collection of Taxes on Commodities and Services.

<i>Major|Sub-Major Heads.</i>	<i>Minor Heads.</i>
239. STATE EXCISE. . .	Direction and Administration (1). Purchase of liquor and spirits. Purchase of opium etc. (2). Other expenditure (3).

NOTES.—(1) This will include charges for "Excise Bureau" and charges on account of regulation and control of private distilleries. Departmental distilleries will be recorded under the major head "320. Industries".

(2) This minor head will record the cost of opium supplied by the opium factories to the State Governments as well as the cost of purchase of bhang, ganja etc.

(3) This minor head will include expenditure on "Departmental and commission shops".

*Major/Sub-Major Heads.**Minor Heads.*

240. SALES TAX

Direction and Administration.

Collection charges.

Other expenditure.

*Major/Sub-Major Heads.**Minor Heads.*

241. TAXES ON VEHICLES

Direction and Administration:

Collection charges.

Inspection of motor vehicles.

Other expenditure (1)

NOTE.—(1) Transfer to State Road Fund will be recorded under a suo-head below this minor head.

Major|Sub-Major Heads.

**245. OTHER TAXES AND
DUTIES ON COMMODITIES
AND SERVICES.**

Minor Heads.

Collection charges—Entertain-
ment Tax.

Collection charges—Betting
Tax.

Collection charges—Electricity
Duty (1).

Collection charges—Taxes on
Goods and Passengers.

Collection charges—Other
Taxes and Duties (2).

NOTES.—(1) This minor head will include the expenditure on the establishment of Electrical Inspectorate.

(2) This minor head includes charges, if any, in connection with collection of tobacco vend fees, licence fees etc.

(iv) OTHER FISCAL SERVICES.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
247. OTHER FISCAL SERVICES.	Regulation of foreign exchange. Smugglers and Foreign Exchange Manipulators (For forfeiture of Property) Act, 1976, Promotion of Small Savings (1). Additional Emoluments (Compulsory Deposit) Act, 1974 (2). Other expenditure.

NOTES.—(1) This minor head will include expenditure on National Savings Organisation and also State Small Savings Organisations.

(2) This minor head will have the following sub-heads under it:—

- (i) Payments to Employees Provident Fund Organisation.
- (ii) Payments to State Government etc.
- (iii) Interest on deposits in the Additional Wages Deposits Account.
- (iv) Interest on deposits in the Additional Dearness allowance Deposit Account.
- (v) Interest on deposits in the Additional Dearness Deposit Account (New).

Each of the above two *Sub-heads* of "Interest and Deposits", etc., will have the following *five detailed heads* under it:—

- (i) Central Government employees and employees of Union Territories *without* Legislature.
- (ii) Employees of Union Territories with Legislature.
- (iii) State Government employees.
- (iv) Local Authority Employees.
- (v) Non-Government employees other than Local Authority Employees.

(c) *Interest Payments and Servicing of Debt.**Major/Sub-Major Heads.**Minor Heads.*248. APPROPRIATION FOR REDUC-
TION OR AVOIDANCE OF DEBT.Sinking Funds (1).
Other appropriations (2).

NOTES:—(1) A separate sub-head may be opened for each loan for which a sinking fund is created.

(2) This minor head is intended for the record of appropriations from revenue for reduction or avoidance of debt, other than specific appropriations for regularly constituted sinking funds.

*Major/Sub-Major Heads.**Minor Heads.*

249. INTEREST PAYMENTS—

A. Interest on Internal Debt.

Interest on Market Loans (1)

Discount of Loans (2).

Discount on Treasury Bills.

Interest on other Internal debts (3).

Management of debt (4).

B. Interest on External Debt (5).

The Nomenclature of the minor heads under this sub-major head would be Interest on (Names of minor heads below 'E. Public Debt'—602. External Debt').

Discount on Loans (2).

Management of Debt

*Major/Sub-Major Heads.***249. INTEREST PAYMENTS—cont.**

C. Interest on Small Savings,
Provident Funds, etc. (6).

D. Interest on Loans and
Advances from Central
Government.

E. Interest on Reserve Funds.

Minor Heads.

Interest on Savings Deposits.
Interest on Savings Certifi-
cates.

Interest on State Provident
Funds.

Interest on Public Provident
Funds.

Incentive Bonus to Provident
Fund Subscribers.

Interest on Trusts and Endow-
ments.

Interest on Insurance and
Pension Funds.

Interest on Special Deposits
and Accounts.

Bonus on Field Deposits.

Interest on Loans for Non-
Plan Schemes.

Interest on Loans for State/
Union Territory Plan schemes.

Interest on Loans for Central
Plan Schemes.

Interest on Loans for
Centrally Sponsored
Plan Schemes.

Interest on Ways and Means
Advances.

Interest on Pre 1974 con-
solidated Loans (7).

Interest on Depreciation/
Renewal Reserve Funds.

Interest on Revenue Reserve
Funds.

Interest on Railway Deve-
lopment Funds.

	Interest on (P & T) Capital Reserve Fund
	Interest on General and other Reserve Funds.
F. Interest on other Obligations.	Interest on Deposits.
	Interest on Advance Deposit Scheme for giving Telephone connections.
	Miscellaneous.

NOTES :—(1) Please see Note (2) below the major heads "601/603—Internal Debt of the Central Government/State Government". Interest on loans notified for discharge and subsequently paid (except payments of interest which are barred by limitation) should be debited to a separate sub-head "Interest on loans in course of discharge" under this minor head. Payment of interest, if time barred, as well as on loans, if paid, after the expiry of twenty years, when the loans themselves do not form part of Public Debt, will be debited to the head "268—Miscellaneous General Services—Other expenditure".

(2) Separate sub-heads may be opened for each denomination of loan.

(3) Separate sub-heads may be opened for interest paid on internal debt relating to each autonomous or statutory organisation.

(4) Includes expenditure incurred in connection with the issue of new loans, and sale of securities held in cash balance investment account.

(5) A separate sub-head may be opened under the various minor heads below this sub-major head for each denomination of loan from each country and also for the loans from International Banks or other Institutions for each project

(6) Separate sub-heads may be opened under each minor head under the sub-major head corresponding to minor heads in the sector "I—Small Savings' Provident Funds, etc." in the Public Account.

(7) This minor head is intended to record the payments of interest in respect of Loans received by State Governments from Central Government prior 1st April, 1974 [which are outstanding on 31st March, 1974 and which are consolidated into separate loans payable over a period of 15, 20, 25 and 30 years in terms of the recommendations of the "Sixth Finance Commission, 1974."

(d) *Administrative Services.*

Major/Sub-Major Heads.

251. PUBLIC SERVICE COMMISSION.

Minor Heads.

Union Public Service Commission.

Tamil Nadu State Public Service Commission.

Subordinate Service Commission

*Major/Sub-Major Heads.**Minor Heads.*

252. SECRETARIAT—GENERAL
SERVICES.

Secretariat (1).
Board of Revenue.
Attached Offices (2).
Other offices (2).

NOTES :—(1) Separate sub-heads may be opened for each wing of the Secretariat (e.g., Chief Secretariat, Finance Department, Home Department, Law Department, Revenue Department etc.) dealing with policy formulations etc., of functions under "A—General Services".

(2) These minor heads will record expenditure on Attached Offices of the Government of India/Other Offices of the State Government, not identifiable with any particular function.

Major/Sub-Major Heads.

253. DISTRICT ADMINISTRATION.

Minor Heads.

Commissioners.
 District establishment.
 Other establishment (1).
 Court of Wards.
 Other expenditure.

NOTE :—(1) This minor head will include sub-divisional establishments.

Major/Sub-Major Heads.

254. TREASURY AND ACCOUNTS
ADMINISTRATION.

Minor Heads.

Directorate of Accounts
and Treasuries.

Pay and Accounts Offices (1).

Treasury establishment.

Local Fund Audit.

Training.

Other expenditure.

NOTE :—(1) Expenditure on Pay and Accounts Offices accredited to a particular department will be recorded under the major head for that department.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
255. POLICE	Direction and Administration. Education and Training. Research. Criminal Investigation and Vigilance. Central Reserve Police. Assam Rifles. Special Police (1). Border Security Force. Industrial Security Force. State Headquarters Police. District Police. Village Police. Railway Police (2). Harbour Police. Welfare of Police Personnel (3). Modernisation of Police Force.

NOTES :—(1) This minor head includes expenditure on State Militia and Armed Police.

(2) This minor head includes charges for "Crime" and "Order" Police. Expenses in connection with "Order Police" are ultimately recoverable from Railways.

(3) This minor head includes expenditure on all amenities for the police personnel in general (e.g.) subsidised rations, contributions to police amenities, funds, running expenses of police hospitals etc.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
256. JAILS	Direction and Administration Jails.
	Jail Manufactures (1).
	Other expenditure (2).

Notes :—(1) This minor head includes charges for convict labour, except (jails) press charges which are treated as charges of "Stationery and Printing".

(2) This minor head includes charges on account of persons confined or detained in jails outside the State.

Major|Sub-Major Heads.

258. STATIONERY AND PRINTING.

Minor Heads.

Direction and Administration.

Purchase and supply of stationery stores (1).

Printing, storage and distribution of forms.

Government Presses (2).

Cost of Printing by other sources.

Government publications (3).

Other expenditure.

Transfer To/From Reserve Fund.

NOTES—(1) This minor head will include expenditure on Stationery offices.

(2) This minor head will include expenditure on lithography.

(3) This minor head will include the cost of printing of Government publications, codes, manuals etc., and their distribution including charges of Book Depots. The cost of printing of Text Books will be recorded under the functional major head "277.—Education".

*Major/Sub-Major Heads.**Minor Heads.*

259. PUBLIC WORKS (1)	.. Direction and Administration (2) Planning and Research. Construction (1) (3). Maintenance and Repairs (4). Furnishings (5). Lease charges (6). Public Works Workshops (7). Machinery and Equipment (8). Suspense (9) Other expenditure (10)
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NOTES—(1) This major head and the minor head "Construction" thereunder is intended to record the expenditure on "Public works" on all "Non-residential" buildings relating to—

(a) functions falling under "General Services" and

(b) all general purpose office and administrative buildings irrespective of whether they relate to "General Services" "Social and Community Services" or "Economic Services".

Expenditure on buildings for functional purposes in respect of functions falling under "Social and Community Services" and "Economic Services" such

as construction of hospitals, schools, agricultural colleges, etc., will however, be treated as expenditure relating to the appropriate function (though the budgetary and technical control over the expenditure on the buildings will continue to vest with the P.W.D., the provision for expenditure on such buildings being included in the Demands for grants of the P.W.D.), and booked in the accounts under the relevant programme minor head below the functional major heads. For this purpose specific sub-head "Buildings" may be opened below the relevant programme minor heads, under the functional expenditure major head concerned within necessary detailed heads (object classification, e.g. Works, Establishment, Machinery and Equipment) to be operated upon exclusively by the Public Works Department. For instance expenditure on "Construction of a Secondary School" will appear as a sub-head "Buildings" below "277—Education—B—Secondary—Government Secondary Schools. Where it is not possible to identify the expenditure on the buildings to a programme below a function, it will appear under the sub-head "Buildings" below the residuary minor head "Other expenditure" of the functional major/sub major head.

For residential buildings, see major head "263. Housing".

(2) This minor head will record the expenditure on "Direction", "Execution" "Designs," "Architecture", "Stores Control", etc., for which distinct sub-head may be opened. In addition, two distinct deduct—sub-heads may also be opened to record the transfers on percentage prorata basis to other major heads, on account of apportionment of "Common Establishment", viz.—

(i) "Transfer of establishment charges on percentage basis to the Capital major heads". In cases where the P.W. Divisions execute works both of a "Capital" and "Revenue" nature, and the common establishment charges relating to these divisions are initially recorded under this minor head, they will be allocated on a percentage basis in proportion to the works outlay recorded under the capital major heads.

(ii) "Transfer of establishment charges on a *pro-rata* basis to the major heads"—"283—Housing"/"337—Roads and Bridges"—wherever there is a common establishment for 'Buildings and Roads' branches in the P.W.D. catering to buildings (both residential and non-residential) and 'Roads & Bridges'.

The contra debits for these deduct-entry adjustments, will appear either as detailed heads under the sub-head "Buildings" below the appropriate programme minor head under the relevant functional capital major heads or under "Direction and Administration" below "283-Housing" and "337-Roads and Bridges" as the case may be.

The rules for the transfer of the establishment charges in these cases, will be such as laid down in Statement E to Appendix 2 of C.P.W.A. Code or other similar provisions in the State P.W.A. Codes.

(3) See Note (1) above. This minor head may be divided into sub-heads corresponding to various functional major heads as considered necessary.

(4) This minor head will record the expenditure on maintenance and repairs of all Government non-residential buildings. No distinction need be made between "Ordinary Repairs" and "Special Repairs".

(5) This minor head will record the cost of furniture, etc., provided by the Public Works department in non-residential buildings, M.L.A.'s hostels, other Government hostels, Public Works department Circuit houses, etc., which are not let out as regular residential accommodation.

(6) This minor head will record the rent paid by the Public Works department for non-residential accommodation hired, requisitioned or leased by that department. Rent paid by the Public Works Department for non-residential buildings leased for their own use should, however, be debited to the detailed head "Rents, Rates and Taxes" below the concerned sub-heads under the minor head "Direction and Administration". Lease charges paid by the Public Works department in respect of residential accommodation hired, requisitioned or leased by that department will be recorded under the minor head "283. Housing C.—Government Residential Buildings—Lease charges."

(7) This minor head will record the expenditure on the establishment of P. W. Workshops, plant and machinery and their maintenance etc.

(8) This minor head will record expenditure on the common Tools and Plant acquired by the P.W. Divisions, for executing both works of a revenue and capital nature. It will have suitable sub-heads like "New Supplies", "Repairs and Carriage" etc. In addition there will be two specific deduct-sub-heads for adjustment of (i) percentage charges of Tools and Plant transferred to Capital major heads and (ii) *pro-rata* transfer of Tools and Plant charges to the major heads '283—Housing' and '337—Roads and Bridges' in respect of common P.W. Divisions catering to works both for buildings (residential as well as Non-residential) and Roads and Bridges—*Vide* similar adjustments indicated in Note (2) above, for establishment charges.

(9) This minor head will be divided into sub-heads "Stock", "Purchases" workshop suspense and "Miscellaneous works Advances".

(10) This minor head is intended to record expenditure which cannot be recorded under any of the other minor heads—(e.g.) Land Development Office temporary structures not forming part of estimates of any capital work.

Major|Sub-Major Heads.

260. FIRE PROTECTION AND
CONTROL.

Minor Heads.

Direction and Administration.
Protection and control.
Training.
Other expenditure.

*Major/ Sub-Major Heads.***265. OTHER ADMINISTRATIVE SERVICES.***Minor Heads.*

Metropolitan Council (1).
 Zonal Councils.
 Vigilance (2).
 Special Commissions of Enquiry (3).
 Civil Defence.
 Home Guards.
 Census.
 Computer Centre.
 Gazetteer and Statistical Memoirs.
 Vital Statistics (4).
 Rent Control.
 Narcotics Control (5).
 Motor Garages, etc. (6).
 Guest Houses, Government Hostels, etc. (7).
 Emigration.
 Bureau of Immigration.
 Explosives.
 Administration of Citizenship Act.
 Training (8).
 Payment to States/Union Territories for administration of Central Acts and Regulations (9).
 Other expenditure (10).

Notes.—(1) Records expenditure on Metropolitan Council, Delhi.

(2) This minor head will record expenditure on Vigilance Commission, Vigilance Tribunals, Vigilance Departments, etc.

(3) This minor head will record expenditure on Commissions and Committees, the charges on which according to their importance or for any other reason, cannot conveniently be adjusted under functional major heads.

(4) Includes the organisation of 'Registrar of Births, Deaths, and Marriages'.

(5) This minor head will record the expenditure on the establishment of the Central Bureau of Narcotics. The proportionate charges relatable to the Opium and Alkaloid Factories, is then transferred to the appropriate sub-head under the relevant minor head under "320. Industries", through a deduct entry under this minor head.

(6) This minor head will record expenditure on maintenance of motor garages, as well as purchase and maintenance of vehicles not relating to any particular service/department and purchase and maintenance of aircrafts, if any, maintained by Government, not as a regular public service.

(7) This minor head will include expenditure on Guest houses, Government hostels, etc., like catering, other than expenditure on construction, maintenance and repairs of the buildings, which will be recorded under "259. Public Works" or "459. Capital Outlay on Public Works." as the case may be.

(8) This minor head includes expenditure on Training of I.A.S. Officers, (Secretariat training institutes, other general training institutes etc.)

9) Divided into the following sub-heads :

(i) Explosives Act.

(ii) Petroleum Act.

(iii) Indian Arms Act.

(iv) Carbide of Calcium Rules.

(v) Cinematograph Film Rules.

(vi) Rice-Milling Industry (Regulation) Act.

(vii) Other Acts and Regulations.

(10) Will include expenditure on (a) Taxes on non-residential buildings occupied by departments other than the Defence department, and paid by a department nominated by Government and not passed on to the occupying department, (b) deportation of foreigners, (c) rewards for destruction of wild animals, and (d) Leave salary payable to All India Service Officers on deputation/foreign service.

(e) *Pension and Miscellaneous General Services.*

<i>Major/Sub-Major Heads</i>	<i>Minor Heads.</i>
266. PENSIONS AND OTHER RETIREMENT BENEFITS (1).	<p>Superannuation and Retirement Allowances.</p> <p>Commutated value of pensions.</p> <p>Equated payment of sterling pension transferred from Capital (2).</p> <p>Equated payment on account of capital outlay on sterling pensions to the Government of India, by the State/Union Territory Governments (2).</p> <p>Compassionate allowances.</p> <p>Gratuities.</p> <p>Family Pensions.</p> <p>Contributions to pension and gratuities (3).</p> <p>Contributions to Provident Funds (4).</p> <p>Pensions to employees of State aided educational institutions.</p> <p>Other pensions (5).</p> <p>Other expenditure (6).</p> <p>Pensions to Legislators (7)</p>

NOTES.—(1) See major head "268. Miscellaneous General Services" for Pensions in lieu of resumed jagirs, lands, territories, etc., and Pensions and awards for distinguished services and the major head "288. Social Security and Welfare" for Pensions under Social Security Scheme and Pensions to freedom fighters, their dependents, etc.

(2) See Note (1) below "468—Capital Outlay on Miscellaneous General Services."

(3) Contributions payable by one Government to another on account of pensions and gratuities of officers who are either borne on the joint cadre of the two Governments, or lent to the former by the latter Government, are debited to this head. When payments are made at combined rates for both pensions and leave salaries, such contributions are also debited to this head. Leave salary contributions, when paid separately, are, however, debited to the functional major heads concerned except All India Service officers in whose cases it is debited to "265. Other Administrative Services—Other expenditure".

(4) This minor head includes Government contributions to various Contributory Provident Funds.

(5) Includes the following :—

- (a) Pensions under the I.C.S. (N.E.M.) Family Pension Fund.
- (b) Pensions relating to I.C.S. Family Pension Fund, Indian Military Service Family Pension Fund and Indian Military Widows and Orphans Fund.
- (c) Pensions of the Bengal and Madras Service Family Pension Fund.
- (d) Pensions under President's Pension Act.
- (e) Ex-gratia pension to Indian pensioners of Portuguese Colonies.
- (f) Pensions to former employees of Sind and N.W.F.P.
- (g) Donations to Service Funds—other family pension funds.
- (h) Government Contributions payable under I.C.S. Family Pension Fund.
- (i) Covenanted Civil Service Pension.

(6) This minor head will include cost of remittance by money order, of Pensions debitable to this major head.

(7) This minor/head will have two sub-heads

- (i) Members of Parliament and (ii) State Legislature.

Major/Sub-Major Heads.

267. AID MATERIALS AND
EQUIPMENTS (1).

Minor Heads.

Assistance from the Govt. o
Federal Republic of Germany
for Indian Institute of Techno-
logy, Madras.

“Assistance from the Government
of Netherlands ”

Assistance from the Govern-
ment of Norway.

“Assistance from the Governmen^t
of Belgium”

Assistance from EEC
Swedish International Develop-
ment Agency

Assistance from UN

NOTE.—(1) This major head will record adjustments on account of aid-materials, equipments and commodities received from foreign countries. The value of the materials etc. received as aid will be adjusted by debit to this major head and contra credit to the receipt major head of the same nomenclature. In cases where there is an obligation to create a fund for the aid materials, accounts of such funds will be maintained pro-forma, by the departments concerned.

A separate minor head may be opened for Assistance from each country/pro-gramme as deemed necessary.

*Major/Sub-Major Heads.**Minor Heads.*

268. MISCELLANEOUS GENERAL SERVICES.

Pre-partition payments.
State lotteries (1)

Pensions in lieu of resumed jagirs, lands, territories, etc.

Pensions and awards in consideration of distinguished services.

Loss by exchange.

Management of properties acquired under chapter XX-A. Income Tax Act 1961.

Other expenditure (2).

NOTES.—(1) Expenditure on payments to agents, prize money, etc., will be adjusted here. Expenditure on Establishment for running State Lotteries will be recorded under "265. Other Administrative Services—Other expenditure".

(2) This minor head will include expenditure on—

- (a) Payment of allowances to the families and dependants of ex-rulers and
- (b) Payments arising out of the Bombay Land Scheme.

Please also refer to Note (1) below the Major Head. "249 Interest Payments"

B. SOCIAL AND COMMUNITY SERVICES.

*Major/Sub-Major Heads.**Minor Heads.*

276. SECRETARIAT—SOCIAL AND COMMUNITY SERVICES.	Secretariat (1). Attached Offices (2). Other Offices (2).
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NOTES.—(1) See Note (1) below major head '252 Secretariat-General Services'. Separate sub-heads may be opened for the different wings of the Secretariat dealing with policy formulation, etc., relating to functions falling in this sector.

(2) See Note (2) below the major head '252-Secretariat—General Services'

*Major/Sub-Major Heads.**Minor Heads.*

277. EDUCATION (1)—

A. Primary Education (2) ..	Direction and Administration. Inspection. Government Primary Schools. Assistance to non-Government primary schools. Assistance to Local Bodies for primary education. Teachers' Training. Minimum Needs Programme. Other expenditure (3).
B. Secondary Education (2) ..	Direction and Administration. Inspection. Government secondary schools. Assistance to non-Government secondary schools. Assistance to Local Bodies for secondary education. Scholarships. Teachers' Training. Text Books (4). Other expenditure.

*Major/Sub-Major Heads.**Minor Heads.*277. EDUCATION(1)—*cont.*

C. Special Education (5) ..

Adult Education.

Promotion of modern Indian languages and literature (6).

Sanskrit education.

Promotion of Tamil language and Literature.

Other language education (7).

Commercial institutes.

D. Pre-University Education (8).

Direction and Administration.

Government institutions.

Assistance to non-Government institutions.

Scholarships.

Other expenditure.

E. University and other Higher Education.

Direction and Administration.

Assistance to Universities for non-technical education.

Government colleges.

Assistance to non-Government colleges.

Institutes of Higher Learning (9).

Teachers' Development Programme (10).

Scholarships.

Book promotion (11).

Other expenditure.

F. Technical Education ..

Direction and Administration.

Inspection.

Assistance to Universities for technical education.

Technical schools (12).

Polytechnics. (12).

*Major/Sub-Major Heads.**Minor Heads.*277. EDUCATION(1)—*cont.*

F. Technical Education— <i>cont.</i>	Engineering Colleges and Institutes. Assistance to non-Government Technical colleges and Institutes. Scholarships. Book promotion (11). Research. Training. Other expenditure.
G. Sports and Youth Welfare.	Direction and Administration. Physical education (5). Youth welfare schemes (13). Sports and games. Other expenditure.
H. General (14)	Direction and Administration. Research. Training. Scholarships. Other expenditure.

NOTES.—(1) This major head will record expenditure on all activities connected with education, except Agricultural Education, Medical Education, Animal Husbandry Education and other special types of education, the expenditure on which will be recorded under the respective functional head, viz. "Agriculture", "Medical" etc., Expenditure on special programmes for the Scheduled Castes, Scheduled Tribes and the physically handicapped intended to supplement benefits and facilities available to the whole community (and therefore also to the Scheduled Castes, Scheduled Tribes, Other Backward Classes and the physically handicapped) should be recorded under "288. Social Security and Welfare".

(2) Expenditure common to both Primary and Secondary Education such as common Directorate at Headquarters and District level, common Inspectorate, etc., will be recorded below the respective minor heads under the sub-major head "B. Secondary".

(3) School lunch programmes will be recorded under a distinct sub-head under this minor head.

(4) Expenditure on Text Book Committee, printing, publication and distribution of Text Books, will be recorded under this minor head.

(5) Expenditure on colleges of special education affiliated to Universities or not will also be recorded under the appropriate minor head below the sub-major head "C. Special Education". Expenditure on colleges of physical education, affiliated to university or not will be recorded under "G. Sports and Youth Welfare—Physical Education".

(6) Expenditure on teaching of modern Indian languages in Government schools and colleges as part of wider curricula will be recorded under the relevant minor head below the sub-major heads "A. Primary", "B. Secondary", "D. Pre-University Education", and "E. University and other higher education". The minor head "Promotion of modern Indian languages and literature" under the sub-major head, "C. Special Education" will record other expenditure either directly by Government or as grant for promotion of modern Indian languages including Hindi and Urdu.

(7) This minor head will record expenditure on promotion of other languages like Russian, French, Persian, German, etc., Expenditure in connection with the teaching of these languages in schools and colleges will however be recorded under the relevant minor heads below the sub-major heads "B", "D", and "E".

(8) This sub-major head will be operated in States where there is a separate Board for Pre-University Education.

(9) This minor head will record expenditure of other Institutions of higher learning not affiliated to any university, (e.g.) Indian Institute of Management.

(10) This minor head will record expenditure on orientation courses, summer seminars, etc.

(11) These minor heads will record expenditure on bringing out cheap editions of text-books for university and higher education and technical education.

(12) The minor head "Technical Schools" will record expenditure on schools imparting training and education in trades to pre-matric or middle school students. The minor head "Polytechnics" will record expenditure on institutions imparting education and training to post-matric students for a diploma course.

(13) This minor head will include expenditure on organisation of Youth Camps, National Corps, National Discipline Schemes, etc., which will be recorded under distinct sub-heads.

(14) This sub-major head will record expenditure which cannot appropriately be brought under any other sub-major heads "See also Note (2)".

*Major/Sub-Major Heads.**Minor Heads.*

278. ART AND CULTURE (1) ..	Direction and Administration. Fine Arts Education (2). Promotion of Arts and Culture (3). Archaeology (4). Archives and Museums. Public Libraries (5). Archaeological Survey (4). Other expenditure..
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NOTES.—(1) This major head will record transactions connected with promotion of art and culture, including educational institutions imparting education on art and culture.

(2) This minor head will record expenditure on Government institutions for imparting education in fine arts like Music, Drama, Art, Sculpture, etc., and assistance to non-Government institutions imparting such education.

(3) This minor head will include expenditure relating to literary awards.

(4) The minor head "Archeology" will record expenditure on the Department of Archaeology of the State Government including expenditure on preservation of ancient monuments, etc., while the minor head "Archaeological Survey" will record expenditure on Archaeological Survey of India.

(5) This minor head will include expenditure on public libraries but not expenditure on libraries attached to educational institutions and departments.

*Major/Sub-Major Heads.**Minor Heads.*

280. MEDICAL—

A. Allopathy	Direction and Administration. Medical Relief (1). Education (2). Training. Research. Employees' State Insurance Scheme (3). Central Government Health Scheme. Other Health Schemes (4). Medical Store Depots (5). Drug Manufacture (6). Other expenditure.
B. Other Systems of Medi- cine (7).	Ayurvedic. Homoeopathy. Unani. Siddha. Other systems.

NOTES.—(1) This minor head will record expenditure on medical relief provided to general public through hospitals, dispensaries, primary health centres, etc. Each major hospital may, if considered necessary, be treated as a separate sub-head under this minor head, the other standard sub-heads being "Other Hospitals", "Dispensaries" and "Primary Health Centres".

(2) This minor head will record expenditure on medical schools, colleges, etc. imparting medical education and nursing education. Expenditure on hospitals attached to Medical Colleges will be recorded under "Medical Relief".

(3) This minor head will record expenditure incurred in hospitals, dispensaries, etc., in connection with Employees' State Insurance Scheme.

(4) This minor head will include "School Health Scheme" under a distinct Sub-head.

(5) This minor head will record expenditure on establishment of Medical Store Depots and also transactions connected with purchase of medicines, drugs medical instruments and equipments, etc. with suitable subheads, if the Medical Stores Depots charge for the supplies made to hospitals, dispensaries, etc. If on the other hand the Depots are intended only as a central procurement and stocking agency for the hospitals and dispensaries of the State, supplies to the hospitals etc., are not charged for, the transactions on account of the purchase of medicines etc., may be recorded under the minor head "Medical Relief" while the expenditure on the establishment of Medical Stores Depot may alone be recorded under this minor head.

(6) This minor head will include expenditure on departmental manufacture of Common pharmaceutical Preparations.

(7) The minor heads under the sub-major head "A-Allopathy," will appear as sub-heads, as deemed necessary, under the minor heads appearing under this sub-major head.

*Major/Sub-Major Heads.**Minor Heads.***281. FAMILY PLANNING**

Direction and Administration
(1).

Rural Family Welfare Services.

Urban Family Welfare Services.

Maternity and Child Health (2).

Transport (3).

Compensation.

Other services and supplies (4).

Mass Education (5).

Training, research and statistics (6).

Other expenditure.

NOTES.—(1) This minor head will record expenditure of (i) State level Organisation, (ii) City Family Welfare Bureaux and District Family Welfare Bureaux in the States. In the Centre the expenditure on the following items is recorded under this head :—

- (i) Technical Wing at Headquarters,
- (ii) Regional Health Offices, and
- (iii) Other Offices.

(2) This minor head will include expenditure on (i) immunisation of infants and pre-school children against diphtheria, polio and typhoid and of expectant mothers against tetanus and (ii) Prophylaxis against nutritional anaemia for mothers and children and nutritional programme for control of blindness among children.

(3) This will cover expenditure on (i) maintenance of vehicles and supply of vehicles at Primary Health Centres, (ii) Supply of additional vehicles for supervision at District Family Planning Bureaux, (iii) Supply of vehicles and equipment to regional Family Welfare Training Centres and (iv) Health Transport Organisation at the Centre.

(4) This will cover expenditure under the items—

State Sector—

- (i) Sterility Centres and Helpers Scheme;
- (ii) Supply of surgical equipment to rural and urban Family Welfare Planning Centres;
- (iii) Maintenance of beds and static sterilisation units;
- (iv) Conventional contraceptives
- (v) Post Partum Centres ;

- (vi) Supply of surgical equipment to selected hospitals.
- (vii) Construction of sterilisation theatres;
- (viii) Selected Area Programme.
- (ix) Intensive District Programme; and;
- (x) Establishment of additional beds.

Central Sector—

- (i) Expenditure on Family welfare in Railways, P & T and Defence;
- (ii) Nirodh Schemes ;
- (iii) Central Family welfare Corps Doctors ;
- (iv) Awards ; and
- (v) Vehicles, etc.

5. This will cover expenditure on (i) Mass education programme including orientation camps, (ii) Mass mailing schemes and (iii) audio visual equipments and also expenditure incurred by the Ministry of Information and Broadcasting.

6. This will include expenditure under the following items :—

State Sector—

- (i) Regional Family welfare Centres in States (Old and New);
- (ii) Training of A. N. M. S. and Dais & Local Health Visitors;
- (iii) Training of Personnel through I.M.A., Homoeopathic and I.S.M. Practitioners ;
- (iv) Teaching of Family welfare in medical colleges ; and
- (v) Demographic Research Centre.

Central Sector—

- (i) Central Family Planning Field Units;
- (ii) Training of Personnel through I.M.A.
- (iii) Stipends to medical students;
- (iv) Family welfare Training Centres;
- (v) Expenditure on I.S.M. and Homoeopathy; and
- (vi) Experimental Projects.

*Major/Sub-Major Heads.**Minor Heads***282. PUBLIC HEALTH, SANITATION
AND WATER SUPPLY—****A. Public Health and Sanitation.**

Direction and Administration(1)
Prevention and control of
diseases (2).

Prevention of food adulteration.

Prevention of air and water-
pollution.

Drug control.

Training.

Health statistics and research.

Health education and publicity

Manufacture of sera and
vaccine (3).

Public Health Laboratories (4).

Health transport.

Sanitation services.

Minimum Needs Programme.

*Major/Sub-Major Heads.**Minor Heads.*282. PUBLIC HEALTH, SANITATION
AND WATER SUPPLY—*cont.*

B. Sewerage and Water Supply.	Direction and Administration. Survey and Investigation. Research. Training. Machinery and equipment. Suspense. Other expenditure. Sewerage schemes (5). Urban water supply schemes (5). Rural piped water supply schemes (5). Other rural water supply schemes. Minimum Needs Programme.
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Notes.—(1) Will include expenditure on Port Health Establishment and supervisory establishment for Sanitation Services.

(2) Prevention and control of each major disease like Cholera, Leprosy, Malaria, Filaria, etc., should be recorded under distinct sub-heads with suitable detailed heads thereunder.

(3) Will include expenditure on Pasteur Institute.

(4) Will include expenditure on Chemical Examiner.

(5) Each major scheme or group of small schemes will be recorded under distinct sub-heads below these minor heads with suitable detailed heads thereunder.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
283. HOUSING (1)—	
A. General	Direction and Administration. Buildings planning and research. Assistance to Housing Boards, Corporations, etc. (2). Minimum Needs Programme. Other expenditure.
B. Housing Schemes ..	Each class of scheme will be assigned a minor head.
C. Government Residential Buildings (3).	Direction and Administration. Construction. Maintenance and repairs (4). Furnishings. Lease charges. Estate management (5). Machinery and equipment. Suspense. Other expenditure.
D. Bombay Buildings Repairs and Reconstruction Scheme (6).	Direction and Administration. Construction. Maintenance and repairs. Machinery and equipment. Suspense. Other expenditure.

NOTES.—(1) See also Note (5) below the major heads "287. Labour and Employment" and "288. Social Security and Welfare" for "Labour Housing Schemes" and "Housing Schemes for welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes" respectively.

(2) This minor head will record expenditure on assistance to Housing Boards, Corporations, etc., not related to any particular scheme. Assistance for specific schemes—(e.g.) Slum Clearance Schemes, Rental Housing Schemes, Subsidised industrial Housing Scheme, etc., will be recorded under the sub-major head 'B' Housing Schemes.

(3) This sub-major head will include expenditure on housing scheme for specific classes of Government employees like Police Housing Schemes, etc., for which separate minor heads may be opened after the minor head 'Other expenditure'.

This will not include M.L.A.'s. Hostels, Other Government Hostels, P.W. Circuit houses, etc., which are not let out as regular residential accommodation. Expenditure on these will be recorded under '259-Public Works'.

(4) "Ordinary Repairs" and "Special Repairs" may be shown under distinct sub-heads.

(5) This minor head will include expenditure on Directorates of Estates.

(6) This sub-major head will record expenditure incurred by the Government of Maharashtra under the Bombay Buildings Repairs and Reconstruction Board Act, 1969, as a social security measure to provide for the repair or reconstruction of dangerous buildings in Bombay. The Act envisages collection of cess from the owners of the buildings and funding the net collections in a fund called the "Bombay Buildings Repairs and Reconstruction Fund" to which will also be credited the Government contribution and the matching contribution by the Bombay Municipal Corporation. An amount equal to the expenditure will be transferred to this head from the fund. The transfers to and from the Fund will appear as sub-heads under the minor head "Other expenditure".

<i>Major Sub-Major Heads.</i>	<i>Minor Heads.</i>
284. URBAN DEVELOPMENT (1)--	
A. General	Direction and Administration (2) Assistance to Municipalities, Corporations, etc. (3). Town and Regional Planning. Training and Research. Minimum Needs Programme. Other expenditure.
B. Bombay Development Scheme.	Direction and Administration. Construction. Maintenance and Repairs. Machinery and Equipment. Other expenditure (4).
C. Greater Calcutta Development Scheme.	Direction and Administration. Construction. Maintenance and Repairs. Machinery and Equipment. Other expenditure (4).
D. Madras Development Scheme	Direction and Administration. Assistance to Metropolitan Development Authority. Other expenditure.
E. Hyderabad Metropolitan Development Scheme.	Direction and Administration Construction. Maintenance and Repairs. Machinery and Equipment. Assistance to Urban Development Authority for Hyderabad Development Area Other expenditure.

NOTES.—(1) Separate sub-major head with suitable minor heads may be opened under this major head with the approval of the Comptroller and Auditor-General. A new Urban Development schemes, if any, undertaken by the Government, this major head will not include expenditure on Urban Housing Schemes which will be booked under the major head "Housing".

(2) This minor head will include expenditure relating to Municipal Administration.

(3) This minor head will include assistance to Municipalities, etc., not relating of any specific purpose. Assistance for specific purposes will be classified under the relevant major/minor heads.

(4) Will include interest on Capital and Contribution to Sinking Fund.

Major/Sub-Major Heads.

285. INFORMATION AND
PUBLICITY.

Minor Heads.

Direction and Administration (1).
Advertising and Visual Publicity
Information Centres (2).
Press Information Services.
Certification of Cinematographic
films for public exhibitions (3).
Registration of newspapers.
Field publicity.
Songs and Drama Services.
Films (4).
Photo services.
Publications.
Research and training in mass
communication.
Community Radio and Tele
vision.
Employment News.
Other expenditure.

NOTES.—(1) Will include the Directorate of Public Relations.

(2) This will include general information services as distinct from specific information services.

(3) This minor head will record expenditure on film censoring.

(4) This minor head will record all activities relating to Films Division, Film Institute, etc.

*Major/Sub-Major Heads.**Minor Heads.***287. LABOUR AND EMPLOYMENT—**

A. Labour (1)	.. .. Direction and Administration(2). Industrial relations (3). Working conditions and safety(4)- General labour welfare (5). Coal Mines labour welfare Mica Mines labour welfare. Iron Ore Mines labour welfare. Lime Stone and Dolomite mines Labour Welfare. Dock labour welfare. Social Security for labour (6). Education (7). Research and Statistics. Other expenditure.
B. Employment and Training.	Direction and Administration, Employment exchange. Employment, survey and statistics. Training of craftsmen and supervisors (8). Other expenditure.

NOTES.—(1) The expenditure on Special Commissions of Enquiry relating to labour will be recorded under a distinct sub-head under the programme minor heads to which the terms of reference to the Committee/Commission are closely related. Expenditure relating to International Labour Conference, and other general National Conferences on Labour may be recorded as part of expenditure of the Ministry. Contribution to the International Labour Organisation will be recorded under the minor head "International Co-operation" (see general direction No. 3-2).

(2) Includes Labour Commissioner and his establishment.

(3) This minor head will include enforcement of labour laws, settlement of disputes and wage boards. These may be shown under separate sub-heads under this head.

Expenditure on 'Labour Courts' and 'Industrial Tribunals' will also be recorded under this minor head.

(4) This minor head will include Directorate General of Factory Advice Service, Inspectorate of Factories, Inspector of Steam Boilers, Labour Institutes, Rescue Services, Director-General of Mines Safety, under distinct sub-heads.

(5) This minor head will record labour welfare measures not related to sectors covered by minor heads for Coal, Mica and Iron Ore Mines labour welfare. All these minor heads may have sub-heads "Housing", "Education", "Health", etc. as the case may be.

(6) This minor head will include Government contributions towards social security measures for labour and industrial workers such as Family Pension-cum-Life Assurance Scheme, Personal Injuries Compensation Schemes, etc.

(7) This minor head will record expenditure on Education, including Workers Education Programme, National Institute of Labour, etc.

(8) This minor head will include expenditure on Industrial training institutes

*Major/Sub-Major Heads.**Minor Heads.*

288. SOCIAL SECURITY AND WELFARE—

A. Civil Supplies (1)

Direction and Administration.
 Inspection.
 Civil Supplies Schemes.
 Consumer subsidies.
 Other expenditure.

B. Relief and Rehabilitation of Displaced Persons (2) (4).

Direction and Administration.
 Pay and Accounts Office (Rehabilitation).
 Dhandagaranya Development Scheme.
 Displaced Persons from former West Pakistan.
 Displaced Persons from East Pakistan.
 Expenditure on Repatriates.
 Repatriates from Burma.
 Repatriates from Sri Lanka.
 Repatriates from other countries.
 Relief and Rehabilitation of Persons affected by Indo-Pak Hostilities/Conflict, 1971.
 Migrants from Pak held Territories of Jammu and Kashmir
 Tibetan refugees.
 Other relief measures (3).
 Other rehabilitation schemes.
 Other expenditure.
 Irrecoverable loans written off :

*Major/Sub-Major Heads,**Minor Heads,*288. SOCIAL SECURITY AND WELFARE—*cont.*

C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.

Direction and Administration.
 Welfare of Scheduled Castes (5)
 Welfare of Scheduled Tribes (5)
 Welfare of Denotified and Nomadic Tribes (5).
 Welfare of other Backward Classes (5).
 Tribal Areas Programme.
 Other expenditure.

D. Social Welfare (6)

Direction and Administration.
 Pre-Vocational training.
 Education and welfare of handicapped.
 Women's welfare.
 Family and child welfare.
 Welfare of poor and destitute.
 Prohibition.
 Correctional homes.
 Minimum Needs Programme.
 Other expenditure.

E. Other Social Security and Welfare Programmes.

Insurance schemes (7).
 Pension under Social Security Schemes.
 Pension to freedom fighters, their dependents, etc.
 Protected Savings Scheme (CTD/RD).
 Other programmes (8).

Notes.—(1) See Note (1) below major heads "257 Supplies and Disposals" and "309. Food".

This sub-major head will record expenditure on Civil Supplies Schemes, other than those relating to foodgrains and pulses, such as on procurement and distribution of Vanaspati, edible oils, kerosene, cement, etc. The element of subsidies in respect of these schemes will be transferred and finally adjusted under the minor head "Consumers Subsidies".

(2) The expenditure on relief and rehabilitation of persons displaced as a result of natural calamities will be recorded under major head "289. Relief on account of Natural Calamities".

(3) Will include expenditure on relief measures, as distinct from relief rehabilitation schemes.

(4) Suitable minor heads will be opened below this sub-major head for important schemes, other schemes being grouped under a common minor head.

(5) Under these minor heads suitable sub-heads may be opened for the various programmes such as education, health, housing, economic betterment, etc.

6. The grants given to Central Social Welfare Board and other Bodies should be recorded under the various minor heads provided under this sub-major head, if the purpose of the grants are distinguishable.

7. This minor head will include management expenditure on Life and other Insurance Schemes run by State Governments

8. This minor head will include expenditure on "District Soldiers', Sailors', and Airmen's Welfare Boards", "Legal Aid Committees", relief to persons affected by riots, ex-gratia payments to families of Ministers, Government servants, etc., dying in harness and assistance to goldsmiths and their dependants.

*Major/ Sub-Major Heads.**Minor Heads.*289. RELIEF ON ACCOUNT OF
NATURAL CALAMITIES (1)—

A. Special Relief	Medical Relief. Public Health, Water Supply and Sanitation. Rehabilitation. Agricultural facilities. Minor Irrigation. Other special relief measures.
B. Gratuitous Relief	Cash doles. Food and clothing. Housing. Educational concessions. Supply of medicines. Supply of seeds, fertilisers and agricultural implements. Supply of fodder. Other gratuitous relief.
C Relief Works (2)	Roads. Irrigation works. Other works.
D. General	Direction and Administration 3 Other Expenditure. 4

NOTES (1)—All expenditure incurred directly for the relief of distress shall be debited to this major head. Expenditure incurred indirectly due to any natural calamity shall be debited to appropriate functional major head.

(2) Public works undertaken for giving relief to people affected by natural calamities and treated as relief works will be recorded under the relevant minor heads under this sub-major head. In cases where these works are not treated as relief works, the same will be classified in accounts, as ordinary public works expenditure and dealt with in accordance with directions indicated in Note No. (1) below the major head '259. Public Works'.

(3) In the case of a Government servant already in the service of Government pay and allowances, etc., shall be debited to the appropriate functional head when he is merely an addition to the existing establishment entertained for natural calamities work. If he is detached from regular service and employed mainly on natural calamities relief, pay and allowances will be debited to this major head. The pay and allowances of an establishment specially entertained for and employed mainly on such relief will also be debited under this head.

(4) This minor head will record expenditure on prevention of cattle epidemic and other miscellaneous expenditure not identifiable with other sub-major/minor heads.

Major/Sub-Major Heads.

295. OTHER SOCIAL AND COMMUNITY SERVICES.

Minor Heads.

Zoological and Public Gardens.
Administration of Religious and Charitable Endowments Acts,
Upkeep of Shrines, Temples, etc.
Donations for charitable purposes.
Other expenditure (1).

NOTE. (1) This minor head will include expenditure on public exhibitions, fairs and pilgrimages beyond India.

C. ECONOMIC SERVICES.

(a) *General Economic Services.*

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
296. SECRETARIAT-ECONOMIC SERVICES (1).	Planning Commission/Planning Board. Secretariat (1). Attached Offices (2). Other Offices (2).

NOTES.—(1) *See* Note (1) under ‘ 252. Secretariat-General Services.’.

(2) *See* Note (2) under ‘ 252. Secretariat-General Services’.

Major/Sub-Major Heads.

297. FOREIGN TRADE &
EXPORT PROMOTION.

Minor Heads.

Foreign Trade Control
Trade representation (1)
Trade Information &
Statistics (2)
Trade demonstration and
Publicity.
Quality Control of exports.
Administration of Export
Promotion Schemes. (3)
Assistance for Export Promo-
tion and market Development
(4)
Export Subsidy (5)
Other Expenditure.

Notes:—(1) This minor head will record expenditure on Trade Commission abroad.

(2) This minor head will record expenditure on commercial intelligence & Statistics.

(3) This minor head will record expenditure of the Director of Export Promotion

(4) This minor head will record assistance to Export Promotion Bodies and for market development but excludes items relating to the minor head Export Subsidy.

(5) This minor head will record expenditure on export promotion assistance commodity development assistance and export subsidy schemes of all Ministries.

Major/Sub-Major Heads.

208. CO-OPERATION (1) ..

Minor Heads.

Direction and Administration.
 Audit of co-operatives.
 Education, research and training.
 Information and Publicity.
 Credit co-operatives.
 Housing co-operatives.
 Labour co-operatives.
 Farming co-operatives.
 Warehousing and Marketing co-operatives.
 Processing co-operatives.
 Dairy co-operatives.
 Fishermen's co-operatives.
 Co-operative Sugar Mills.
 Co-operative Spinning Mills.
 Industrial co-operatives (2).
 Consumers' co-operatives.
 Other co-operatives.

NOTES.—(1) This major head will record expenditure on all co-operative activities, irrespective of the function to which the activities relate.

(2) Will include Handloom co-operatives and Coir co-operatives.

*Major/Sub-Major Heads.**Minor Heads.*

304. OTHER GENERAL ECONOMIC SERVICES.

Land ceilings (1).
 Regulation of Monopolies and Restrictive Trade practices.
 Regulation of Joint Stock Companies (2).
 Regulation of other business undertaking (3).
 Economic advice and statistics (4).
 Regulation of Patents, Designs and Trade Marks.
 Regulation of Weights and Measures.
 Regulation of Markets.
 Other expenditure (5).

Notes.—(1) This minor head will include compensation (including amounts initially debited to capital major head "504. Capital Outlay on Other General Economic Services", transferred to revenue), and administrative expenditure for enforcing the land ceiling laws for which separate sub-heads may be opened.

(2) This minor head will include expenditure on Official Liquidators under Companies Act, Regional Directors, Company Law Board and Court Liquidators, under Banking Companies Act.

(3) This minor head will include expenditure on Controller of Insurance Administration of Indian Partnership Act, Money Lenders Act and Chit Fund Act.

(4) This minor head will record expenditure on statistics of a general economic nature under a centralised Statistics Department/Organisation and will thus include expenditure of the Central Statistical Organisation and National Sample Survey under Cabinet Secretariat of the Government of India and on the State side, expenditure of the Statistics Department. Expenditure on Statistics relatable to any specific function will be reflected under the respective functional heads.

(5) This minor head includes *inter-alia*—

(i) Payments against Tax Credit Certificates;

(ii) Expenditure on trade representatives of State Governments; and

(iii) Expenditure connected with Emergency Risks (Goods) Insurance Scheme/Emergency Risks (undertakings) Insurance Scheme/War Risks (Maine Hulls) Re-Insurance Scheme/Emergency Risks (Factories). Insurance Scheme may be booked under distinct sub-heads below this minor head.

*(b) Agriculture and Allied Services.**Major/Sub-Major Heads.**Minor Heads.*

305. AGRICULTURE	Direction and Administration. Land Reforms (1). Consolidation of Holdings (2). Multiplication and distribution of seeds (3). Agricultural farms (4). Manures and fertilizers. High yielding varieties pro- gramme. Plant protection. Commercial crops (5). Schemes for small and marginal farmers and agriculture labour. Drought Prone Areas pro- gramme. Extension and Farmers' training (6). Agricultural education (7). Agricultural engineering (8). Agricultural research (9). Assistance to Indian Council of Agricultural Research. Agricultural economics and statistics. Storage and warehousing (10). Agricultural Marketing and Quality Control (11). Horticulture (12). Other expenditure.
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NOTES.—(1) This will include expenditure on land reforms relating to agricul-
 ture and development.

(2) Expenditure on the consolidation of holdings for development of agricul-
 ture will be recorded under this minor head.

minor head will also record expenditure on seed farms

(4) This minor head will include expenditure on Commercial Farms, and Experimental Farms, other than Seed Farms (*vide* Note (1) above).

(5) Expenditure on development of each type of commercial crop will be recorded under distinct sub-heads. Thus there will be distinct sub-heads for Jute, Oil Seeds, Cotton, Sugarcane, Potato, Tobacco, Coconut, Cashew, Arecanut, Pepper, Cardamom, etc.

(6) This minor head will record expenditure on information, publicity demonstration, and farmers' training and education.

(7) This minor head will record expenditure on Agricultural Colleges, Universities, Schools, etc.

(8) This minor head will include expenditure on agency for the hire and servicing of agricultural machinery and implements including tractors.

(9) This minor head will record expenditure on research other than that relating to the Indian Council of Agricultural Research which will be recorded under the minor head "Assistance to Indian Council of Agricultural Research."

(10) This minor head will include expenditure on cold storage facilities for fruits and vegetables.

(11) This minor head will include expenditure on enforcement of Fruit Products Order, 1955 and the Cold Storage Order, 1965 to develop Fruit Products Industry and the Cold Storage Industry on scientific lines and to make quality products available for internal market and exports.

(12) This minor head will include expenditure on schemes relating to fruits, vegetables, Nurseries, Kitchen gardens and Orchards, and suitable sub-heads for individual scheme or a group of schemes may be opened, with appropriate grouping under "Fruits", "Vegetables" and "Nursery". It will, however, exclude expenditure on Forest nurseries which will be recorded under Major head "313-Forest—Nurseries".

Major/Sub-Major Heads.

306. MINOR IRRIGATION ..

*Minor Heads.*Investigation and development
of ground water resources.Construction and deepening of
wells and tanks.

Tube wells.

Lift Irrigation Schemes.

Other minor irrigation works.

Machinery and equipment.

Suspense.

Other expenditure.

Major/Sub-Major Heads.

307. SOIL AND WATER CONSERVATION.

Minor Heads.

Direction and Administration.
 Soil survey and testing.
 Research.
 Education and training.
 Soil conservation schemes (1).
 Assistance to Indian Council of
 Agricultural Research.
 Other expenditure.

NOTE.—(1) This minor head will include schemes relating to desert areas, saline alkaline and water logged areas, reclamation of ravine, heavy rainfall areas and forest areas, besides bunding works on agricultural lands.

Major/Sub-Major Heads.

308. AREA DEVELOPMENT (1).

Minor Heads.

Ayacut development.

Dry land development.

Development of hill areas.

Development of desert areas.

NOTE.—(1) This major head is intended for recording expenditure on programmes for integrated development of selected command areas within the command of the major river valley projects and integrated development of agriculture and allied activities in other special areas such as dry areas, desert areas, hill areas, etc. These programmes may be not only related to development of agriculture in these selected areas, but also other allied activities like development of fisheries animal husbandry, link roads, storage, processing facilities for agricultural commodities, creation of marketing complexes, etc.

Major/Sub-Major Heads.

309. FOOD (1).

Minor Heads.

Direction and Administration.
 Pay and Accounts Offices(Food).
 Procurement and Supply (2).
 Food subsidies (3).
 Food Processing
 Nutritious and Subsidiary
 Food.
 Research, Training and Evaluation.
 (4).
 Other expenditure (5).

NOTES.—(1) This major head will be operated for the recording of expenditure of State Civil Supplies Department to the extent of their activities, relating to procurement, storage and distribution of food grains and pulses. Expenditure on other activities of the State Civil Supplies Department will be recorded under the major head " 288. Social Security and Welfare ".

(2) This minor head will record expenditure on trading schemes in foodgrains and pulses (including trading losses written off from Capital head). The element of subsidies under these schemes will be transferred and finally accounted for under the minor head " Food subsidies ".

(3) This minor head will include subsidy to the Food Corporation of India.

(4) This minor head will include expenditure on Hapur Institute and Modern Rice Mills, etc.

(5) This minor head will include incidental expenses on Gift Food Grains from abroad.

Major/Sub-Major Heads.

310. ANIMAL HUSBANDRY ..

Minor Heads.

Direction and Administration.

Veterinary Education and Training.

Veterinary Services and Animal Health (1).

Veterinary Research.

Investigation and Statistics.

Cattle development (2).

Poultry development.

Sheep and Wool development.

Piggery development.

Other livestock development.

Fodder and feed development.

Assistance to Indian Council of Agricultural Research.

Other expenditure.

NOTES.—(1) Will include expenditure on prevention and control of animal diseases.

(2) This minor head will include cattle breeding, cattle shows, etc.

*Major/Sub-Major Heads.**Minor Heads.***311. DAIRY DEVELOPMENT (1).**

Direction and Administration.

Dairy development.

Research.

Education and Training.

Assistance to Indian Council of
Agricultural Research.

Other expenditure.

Each milk supply scheme is
to be treated as a minor
head (2).

NOTES.—(1) This major head will include expenditure on Milk Supply Schemes.

(2) Each milk supply scheme which has been declared as commercial will be treated as a minor head with the following sub-heads with suitable detailed heads thereunder, as may be found necessary, viz :—

- (i) Administration ;
- (ii) Procurement ;
- (iii) Processing ;
- (iv) Distribution ;
- (v) Land and Buildings ; and
- (vi) Other expenditure.

Milk supply schemes which are not declared as commercial will, however be treated as sub-heads below the minor head " Dairy Development ".

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
312. FISHERIES	Direction and Administration. Research. Education and Training. Inland Fisheries. Fishing Harbour and Landing Facilities. Off-shore Fisheries. Deep sea Fisheries (1). Processing, Preservation and Marketing. Mechanisation and Improvement of Fishing Crafts. Assistance to Indian Council of Agricultural Research. Other expenditure (2).

NOTES—(1) Will include Pearl and Chank fisheries.

(2) Will include expenditure on Aquarium and schemes for relief and welfare of fishermen.

*Major/Sub-Major Heads**Minor Heads.***813. FOREST**

Direction and Administration.

Research.

Education and Training.

Forest Conservation and Development.

Survey of Forest Resources.

Plantation Schemes (1).

Farm Forestry (2).

Forest produce.

Rosin and Turpentine Factories (3).

Communications and Buildings.

Preservation of Wild Life.

Nurseries.

Expenditure on management of Ex-Zamindari Forest Estates.

Assistance to Indian Council of Agricultural Research.

Other expenditure (4).

Notes—(1) Will include economic plantations and plantations of quick growing species.

(2) This minor head will include expenditure relating to Grassland Schemes, Orchards, etc., within the forest area.

(3) Each factory will be recorded as a minor head with suitable sub-heads thereunder.

(4) This will include expenditure on Forest Statistics

*Major/Sub-Major Heads.**Minor Heads.*

314. COMMUNITY DEVELOPMENT—

A. General	Direction and Administration (1). Training. Assistance to Panchayati Raj Institutions (2). Other expenditure.
B. Community Development Programmes (3).	Education. Agriculture. Minor Irrigation. Animal Husbandry. Health and Sanitation Nutrition. Industries. Housing. Roads. Multipurpose Programmes. Buildings. Machinery and equipment. Suspense. Other expenditure.
C. Rural Works Programme (4).	Water Supply and Sanitation Agriculture. Minor Irrigation. Roads. Buildings. Machinery and equipment. Suspense. Other expenditure.

NOTES—(1) This minor head will include expenditure relating to the Directorate of Panchayats.

(2) This minor head will record the expenditure on assistance to the institutions for general purposes, such as Managerial subsidy. Grants for specific purposes will be recorded under the relevant functional major and minor heads.

(3) This sub-major head and the minor heads thereunder will normally be operated upon in States/Union Territories, where direct expenditure is incurred on community development programmes. Where such programmes have been transferred to Panchayati Raj Institutions under the scheme of democratic decentralisation, assistance given to such institutions will be recorded under the respective functional major and minor heads.

(4) This sub-major head will include expenditure on Rural Man Power programmes for relief of unemployment, if not related to any other programme under this head.

(c) *Industry and Minerals.**Major/Sub-Major Heads.**Minor Heads.*

320. INDUSTRIES (1)—

A. General	.. ..	Direction and Administration. Standardisation and quality control. Industrial productivity. Industrial education, research and training. Tariff and Price Regulation. Other expenditure.
B. Large and Medium Industries (2).		Mining and Metallurgical Industries. Machinery and Engineering Industries. Petroleum, Chemicals and Fertilizer Industries. Ship-building and Aeronautical Industries. Consumer Industries (3). Telecommunication and Electronics Industries. Ghazipur Opium Factory (4). Neemuch Opium Factory (4) Ghazipur Alkaloid Works. (5). Neemuch Alkaloid Works (5). Asian Refractories Other Industries.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
320. INDUSTRIES (1)— <i>cont.</i>	
C. Plantations (2)	Direction and Administration. Tea (6). Coffee (6). Rubber (6). Cardamom (6). Cinchona (6). Other Plantations.
D. Atomic Energy—Industrial Projects.	Isotopes. Atomic fuels. Fuel reprocessing. Instrumentation. Fabrication of equipment. Waste treatment facilities. Heavy water Common Service.

NOTES.—(1) Each departmental commercial undertaking will appear as a minor head under the sub-major heads appropriate to the nature of industry developed by the undertaking.

The minor head for each departmental commercial undertaking may have the following standard sub-heads with suitable detailed heads thereunder:—

Management.
Operation and Maintenance.
Renewals and Replacements.
Buildings.
Machinery and Equipment.
Suspense.
Other expenditure.

(2) The minor heads under these sub-major heads will include expenditure on regulation and development of the categories of industries represented by them.

(3) This minor head will include expenditure relating to consumer goods like Textiles, Distilleries, Sugar, Leather, Cement, Ceramics, etc.

(4) These minor heads will have the following sub-heads with suitable detailed heads thereunder:—

Working Expenses	.. Management.
	Purchase of Opium.
	Repairs and Maintenance.
	Buildings.
	Machinery and Equipment.
	Suspense.
	Other expenditure.
	Deduct—value of Opium transferred to Alkaloid works.

The sub-head "Other expenditure" will include "Interest on capital" and "Contributions to Funds"

The sub-head "Management" will include proportionate expenditure of Bureau of Narcotics recorded under the minor head "Narcotics Control" below the major head "265—Other Administrative Services".

(5) These minor heads will have the following sub-heads with suitable detailed heads thereunder:—

Working expenses	.. Management.
	Value of Opium transferred from Opium Factories.
..	Buildings.
	Repairs and Maintenance.
	Machinery and Equipment.
	Other expenditure.

The sub-head "Other expenditure" will include "Interest on Capital" and "Contributions to Funds".

The sub-head "Management" will include proportionate expenditure of Bureau of Narcotics recorded under the minor-head "Narcotics Control" below the major head "265—Other Administrative Services".

(6) Payments to various Boards (Tea Board, Coffee Board, Rubber Board, etc.) against collection of cesses will be recorded under distinct sub-heads below these minor heads.

Major/Sub-Major Heads.

321. VILLAGE AND SMALL
INDUSTRIES (1).

Minor Heads.

Direction and Administration,
Industrial Estates (2).
Small Scale Industries.
Handloom Industries.
Handicraft Industries.
Khadi Industries.
Coir Industries.
Sericulture Industries.
Other Village Industries.
Other expenditure.

NOTES—(1) A separate minor head may be opened for each departmental commercial undertaking relating to "Village and Small Industries", with suitable sub-heads for 'working expenses' as indicated below :—

Management.

Operation and maintenance.

Renewals and replacements.

Buildings.

Machinery and equipment.

Other expenditure (to record interest on capital and contribution to funds, etc.)

(2) This minor head will record expenditure on the management and maintenance of Industrial Estates. There will be a distinct sub-head for each Industrial Estate. Expenditure on Government Units in the Industrial Estates will, however, be recorded under the relevant programme minor head under this major head.

*Major/Sub-Major Heads.**Minor Heads.*

328. MINES AND MINERALS—

A. Geological Survey of India.	Direction and Administration (1) Survey and Mapping Mineral exploration Other explorations Investigation Research Education and Training Other expenditure.
B. Regulation and Development of Mines.	Direction and Administration (1) Survey and Mapping Mineral exploration Coal Mines (2) Bureau of Mines Research Education and Training Other expenditure (3)

NOTES.—(1) This will include expenditure on the administration of section 16 of the Mines and Minerals Regulation Act.

(2) This minor head will include Payments to Coal Board against collection of fees on Coal and Coke as a distinct sub-head. This will also include expenditure of the Coal Controller and his establishment, subsidies for transport of coal, expenditure on schemes for guarantee of advances to collieries, etc.

(3) This minor head will record miscellaneous expenditure which is not allocable to the other prescribed minor heads such as payment to Railways on account of freight concessions, etc.

(d) *Water and Power Development.**Major/Sub-Major Heads.**Minor Heads.***331. WATER AND POWER DEVELOPMENT SERVICES (1)—**

A. Water Development	..	Technical Control and Supervision
		Data collection
		Research
		Training
		Survey and Investigation
		Consultancy
		Regional Co-ordination (2)
		Flood Control (3)
		Other expenditure (4)
 B. Power Development	 ..	 Technical Control and Supervision.
		Data collection
		Research
		Training
		Survey and Investigation
		Consultancy
		Regional Co-ordination
		Other expenditure (5)

NOTES.— 1) This major head will record non-scheme expenditure such as Central Water and Power Commission.

(2) Will record expenditure on Inter-State or Regional Control Boards for Irrigation Schemes and Water Development.

(3) This will include expenditure of the flood control wing of the Central Water and Power Commission.

(4) This minor head will include expenditure on Irrigation Commission.

(5) This minor head will include expenditure on Central Electrical Authority & Electricity Boards, etc.

*Major/Sub-Major Heads.**Minor Heads.***333. IRRIGATION, NAVIGATION,
DRAINAGE AND FLOOD CONTROL
PROJECTS—**

A. Irrigation (Commercial).	Projects	Direction and Administration (1) Machinery and Equipment (1-A) Suspense Other expenditure Each Irrigation Project (2)
B. Irrigation (Non-Commercial).	Projects	Direction and Administration Machinery and Equipment Suspense Other expenditure Each Irrigation Project (2)
C. Navigation (Commercial).	Projects	Direction and Administration Machinery and Equipment Suspense Other expenditure Each Navigation Project (2)
D. Navigation (Non-Commercial).	Projects	Direction and Administration Machinery and Equipment. Suspense Other expenditure Each Navigation Project (2)
E. Drainage (Commercial).	Projects	Direction and Administration Machinery and Equipment Suspense Other expenditure Each Drainage Project (2)
F. Drainage (Non-Commercial).	Projects	Direction and Administration Machinery and Equipment Suspense Other expenditure Each Drainage Project (2)

*Major/Sub-Major Heads.**Minor Heads.*

**333. IRRIGATION, NAVIGATION
DRAINAGE AND FLOOD
CONTROL PROJECTS—cont.**

**G. Flood Control and Anti-
Sea Erosion Projects.**

Direction and Administration
Machinery and Equipment
Suspense
Other expenditure
Anti-sea erosion works
Each Flood Control Project (2)

NOTES.—(1) Three sub-heads may be opened under this minor head to record the following expenditure :—

(i) Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the major head "332. Multi-purpose River Projects" or the corresponding Capital major heads "533. Capital Outlay on Irrigation, Navigation Drainage and Flood Control Projects" and "532. Capital Outlay on Multi-purpose River Projects".

(ii) Expenditure on common establishment not related to any particular project opened as minor heads under this sub-major head.

(iii) Expenditure on general planning and research connected with Irrigation, Navigation, Embankment, Drainage and Flood Control Works.

(1.A) Sub-paragraphs (i) and (ii) of Note (1) apply *mutatis mutandis* for adjustment of expenditure on Common Tools and Plants.

(2) Each project minor head will have the following sub-heads :—

Direction and Administration (a).

Machinery and Equipment (a)

Suspense (a).

Other expenditure (b).

Each part or aspect of a project as may be found convenient (c).

(a) These sub-heads will record expenditure on establishment, special tools and plant and suspense transactions relating to the project as a whole and not identifiable with any particular scheme of the project.

(b) This sub-head will include interest on capital.

(c) Expenditure on extension and improvements maintenance, etc., will be shown under the detailed heads "Major/Minor Works" "Maintenance etc. under each sub-head.

*Major/Sub-Major Heads.**Minor Heads.***334. POWER PROJECTS—****A. Hydro-Electric Schemes**

Direction and Administration
 Machinery and Equipment
 Suspense
 Other expenditure
 Purchase of Power
 Each hydro-electric scheme
 will appear as a minor head (1)

B. Thermo-Electric Schemes

Direction and Administration
 Machinery and Equipment
 Suspense
 Other expenditure
 Purchase of Power
 Each thermo-electric power
 scheme will appear as a minor
 head (2).

C. Nuclear Power Schemes

Direction and Administration
 Machinery and Equipment
 Suspense
 Fuel Inventory
 Other expenditure
 Each Nuclear power scheme
 will appear as a minor head.

D. Diesel Schemes

Direction and Administration
 Machinery and Equipment
 Suspense
 Other expenditure
 Each diesel power scheme which
 appear as a minor head (3).

*Major/Sub-Major Heads.**Minor Heads.***334. POWER PROJECTS—cont.**

**E. Transmission and
Distribution Schemes (4)**

Direction and Administration
Machinery and Equipment

Suspense

Other expenditure

Each transmission or distribution scheme will appear as a minor head.

F. General

Assistance to Electricity Boards

Minimum Needs Programmes.

NOTES.—(1) The sub-heads will be (i) Head Works (ii) Hydro-Electric Installation, (iii) Transmission and (iv) Rural Electrification.

(2) The sub-heads will be (i) "Power House and Ancillary Works", (ii) "Transmission and Distribution" and (iii) "Rural Electrification".

(3) The sub-heads will be (i) Power Plant and Ancillary Works, (ii) Transmission and Distribution and (iii) Rural Electrification.

(4) This sub-major head is intended to record common 'Transmission and distribution Schemes', if any, which cater to either Hydro, Thermo or Diesel schemes and cannot be identified with the particular type of generation system.

(e) *Transport and Communications.**Major/Sub-Major Heads.**Minor Heads.***335. PORTS, LIGHT HOUSES AND SHIPPING—**

A. Ports and Pilotage ..	Investigation (1) Construction and repairs Port management (2) Dredging and surveying (3) Piloting (4) Dock yard and dry docking (5) Stevedoring (6) Ferry services (7) Other expenditure
B. Light houses and Light-ships.	Direction and Administration Light Houses—Working Expenses. Light Ships—Working Expenses Other revenue expenditure
C. Shipping.. ..	Direction and Administration(8) Regulation and Inspection (9) Training and Education (10) Sea Men's welfare (11) Shipping services (12) Other expenditure (13)

NOTES.—(1) This minor head will record expenditure on preliminary investigations not related to any specific capital project.

(2) This minor head will record expenditure on administrative, engineering and other staff which cannot be adjusted under the other minor heads.

(3) This minor head will record expenditure on Dredging and Suez Organisation, operation of dredgers and also payments to other parties for dredging and survey works.

(4) This minor head will record expenditure on pilotage operations including salary of staff employed.

(5) This minor head will record operating expenses of dockyards including work-shops attached to them.

(6) This minor head will record expenditure on stevedoring staff and also cost of casual labour employed for stevedoring where stevedoring is done departmentally.

(7) This minor head will record expenditure on running harbour ferry services including salaries and wages, petrol, oil and lubricant charges, repairs to crafts, etc.

(8) This minor head will record expenditure on Director-General of Shipping and his establishment and supervising staff.

(9) This minor head will record expenditure on the Mercantile Marine Department responsible for the administration of Merchant Shipping Act, and other enactments for the safe transport of cargo and passengers on the high seas.

(10) This minor head will record expenditure on training of ratings, marine engineering recruits and cadets for merchant ships, operation of training ship, Nautical Engineering College, etc.

(11) This minor head will record expenditure on welfare organisation, welfare measures for sea-men and for arranging for employment of seamen.

(12) This minor head will record expenditure on shipping services run departmentally and assistance to shipping services run by others including assistance for acquisition of ships.

(13) This will include grants to " Shipping Development Fund ".

*Major/Sub-Major Heads.**Minor Heads.*

336. CIVIL AVIATION	Direction and Administration(1) Inspection (2). Aerodromes and Air route services (3). Aeronautical communication services (4). Training and education (5). Research and Development (6). Air transport promotion (7). Other expenditure.
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NOTES.—(1) This minor head will record expenditure on Director-General of Civil Aviation and his headquarters establishment.

(2) This minor head will record expenditure on inspection, issue of airworthiness certificates, registration of aircraft and investigation of accidents.

(3) This minor head will record expenditure on maintenance and management of terminal buildings, runways, aprons, taxi tracks, etc.

(4) This minor head will record expenditure on provision of aeronautical communication, radio aids to navigation and other facilities for operations of civil aircrafts.

(5) This minor head will record expenditure on training in aviation including subsidies to flying clubs.

(6) This minor head will record expenditure on type certification, laying down of design evaluation, development of indigenous equipment, etc.

(7) This minor head will record expenditure on subsidies to the Corporation and passengers with a view to develop air transport.

Major/Sub-Major Heads.

337. ROADS AND BRIDGES.

Minor Heads.

Direction and Administration
 (1).
 Planning and Research.
 National Highways.
 Roads of Inter-State importance.
 Strategic and Border Roads.
 State Highways.
 District and Other Roads (2).
 Railway Safety Works.
 Machinery and equipment.
 Suspense.
 Minimum Needs Programme.
 Other expenditure.

NOTES.—(1) This minor head will record expenditure on general establishment. The actual cost of construction, development, maintenance and repairs will be accounted for under distinct sub-heads below respective minor heads, e.g., "Planning and Research" to "Railway Safety Works".

(2) Separate sub-heads may be opened for "District Roads" and "Rural Roads".

*Major/Sub-Major Heads.**Minor Heads.*338. ROAD AND WATER
TRANSPORT SERVICES—

A. Road Transport ..	Direction and Administration (1). Assistance to Transport Services (2). Training and Research (3). Government Transport Services Working expenses (4). Other expenditure.
B. Water Transport ..	Direction and Administration (1). Assistance to Transport Services (2). Training and Research (3). Government Transport Services Working expenses (4). Other expenditure (5).

NOTES.—(1) This minor head will record expenditure on Road Transport/Water Transport Directorates, Regional Offices, etc.

(2) This minor head will record grants and subsidies to Road Transport/Water Transport services.

(3) This minor head will record expenditure on road transport training and research, training of inland water transport personnel, etc.

(4) Expenses on each Government-run transport service will be recorded under the following sub-heads, with suitable detailed-heads thereunder:—

(a) Management

(b) Operation

(c) Repairs and maintenance

(d) Users' facilities

(e) Buildings

(f) Other expenditure (will include interest on Capital and contribution funds).

(g) This minor head will include expenditure on development of inland ports

*Major/Sub-Major Heads.**Minor Heads.*

339. TOURISM	Direction and Administration. Tourist information and publicity (1). Tourist Transport Service (2). Tourist accomodation (3). Tourist Centres (4). Other expenditure.
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NOTES.—(1) This minor head will record expenditure on tourist organisation except those allocable to other minor heads and also publicity either direct or through other bodies.

(2) This minor head will record expenditure on the purchase and repairs of vehicles as well as operational expenses of tourist transport service including subsidies to agencies operating air, road and water transport services for tourists.

(3) This minor head will record expenditure on repairs and maintenance of tourist bungalows, hotels, etc., owned or run departmentally.

(4) This minor head will record expenditure on repairs and maintenance facilities at tourist centres excluding that allocable to other minor heads e.g. expenditure on a bus shelter or booking office will be recorded under "Tourist Transport Service."

*D. Grants-in-aid/Contributions.**Major/Sub-Major Heads.**Minor Heads.*

363. COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS.

Land Revenue.
 Entertainment Tax.
 Betting Tax.
 Terminal Tax.
 Taxes on Vehicles.
 Other Miscellaneous Compensations and Assignments.

**CONSOLIDATED FUND—CAPITAL, PUBLIC DEBT,
LOANS ETC.**

**EXPENDITURE HEADS—
CAPITAL ACCOUNT.**

A. CAPITAL ACCOUNT OF GENERAL SERVICES.

Major/Sub-Major Heads.

Minor Heads.

459. CAPITAL OUTLAY ON PUBLIC Works (1)	Direction and Administration (2) Acquisition of land (3) Construction (1) (4) Machinery and equipment (5) Suspense (6) Other expenditure.
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Notes.—(1) This major head and the minor head 'Construction' thereunder is intended to record the capital expenditure by Public Works department on all non-residential buildings in respect of the following categories.—

(a) Functions/organisations covered by the major/sub-major heads falling in the sector "General Services" except the 'India Security Press', 'Currency Note Press', 'Bank Note Press', 'Security Paper Mill', and 'Mints' for which separate major heads have been provided for in this sector.

(b) All general purpose office and administrative buildings, irrespective of the function to which they relate.

Capital expenditure on non-residential buildings for functional purposes like "Hospitals", "Schools", "Agricultural Colleges", etc., will, however be recorded under the relevant programme minor heads below the functional capital major heads in the sector "Social and Community Services" and "Economic Services", though the budgetary and technical control over expenditure on such buildings will continue to vest with the P.W.D. For this purpose, the programme minor heads will have a distinct sub-head "Buildings" to be operated exclusively by the P.W.D. and included in the Demand for grants of the P.W.D. For instance capital expenditure on "Construction of Agricultural College at " will be recorded under the sub-head "Buildings" below "508. Capital Outlay on Agriculture—Agricultural Education". Where it is not possible to identify the capital expenditure on a functional building to any distinct programme minor head the expenditure may be recorded under the sub-head "Buildings" below the residuary minor head "Other expenditure" of the functional capital major/sub-major heads.

(2) This minor head will record the expenditure on establishment of P.W.D. exclusively engaged for capital works relating to non-residential buildings. Where such establishment caters to the expenditure on buildings for residential and other functional purposes and also roads and bridges, proportionate establishment charges should be transferred *pro-rata* to those heads of account from this minor head. For this purpose, a deduct sub-head "Deduct—Establishment charges transferred

pro-rata to other capital major heads", may be opened. The contra debits for these adjustments will appear as object classification under the sub-head 'Buildings' below the programme minor head under the functional capital major head concerned or under appropriate programme minor head below '483. Capital Outlay on Housing' or '537—Capital Outlay on Roads and Bridges' as the case may be.

A sub-head "*Add*—percentage charges for establishment transferred from revenue" may also be opened under this minor head to record the percentage transfers, if any, made from the revenue expenditure head "259. Public Works" in respect of works expenditure for functions under "General Services".

(3) This minor head will record expenditure on acquisition of land by the Public works Department for general purposes. Cost of land acquired for any specific work or purpose will be recorded either as part of cost of the works or separately under the relevant functional major/minor head.

(4) See Note (1) above. This minor head may be divided into sub-heads corresponding to various functional major heads, as considered necessary.

(5) This minor head will record the expenditure on ordinary tools and plant, if any, acquired by P.W. divisions exclusively for capital works. In this connection please also refer to Note (2) above for *pro-rata*/percentage transfers of tools and plant on the basis stated therein.

(6) See Note (2) below the major head '259—Public Works'.

*Major/Sub-Major Head.**Minor Heads.*

465.	CAPITAL OTHER SERVICES (1)	OUTLAY ADMINISTRATIVE	ON Other expenditure.	Stationery and Printing.
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NOTE.—(1) This major head will record expenditure of a capital nature other than expenditure on building of Stationery and Printing and other Administrative departments, falling under the sector "General Services" for which there is no capital major head. See Note (1) below the capital major head, "459. Capital Outlay on Public Works" for Capital expenditure of these departments on buildings.

b. CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES.

*Major/Sub-Major Heads**Minor Heads.*

477. CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE.	Primary Education (1).
	Secondary Education (1).
	Pre-University Education (1).
	University and Other Higher Education (1).
	Technical Education (1).
	Sports and youth welfare (1).
	Other expenditure (1) (2).

NOTES.—(1) The sub heads under these minor heads will be 'Buildings' and 'Equipment'. Investments in each public or other undertaking will appear as a distinct sub-head under the respective programme minor head. In cases where they cannot be linked with specific programme minor heads, the same will appear as sub-heads under "Other expenditure".

(2) This minor head will also include capital expenditure on Promotion of Art and Culture, Libraries, etc.

*Major/Sub-Major Heads.**Minor Heads.*

480. CAPITAL OUTLAY ON MEDICAL—

A. Allopathy	Medical relief Medical education. Drug manufacture (1). Medical stores (2). Employee's State Insurance Scheme. Central Government Health Scheme. Other expenditure;
B. Other Systems of Medicine.	Ayurvedic (3). Homoeopathy (3). Unani (3). Siddha (3). Other systems (3).

NOTES.—(1) See Note (6) under major head '280, Medical'.

(2) See Note (5) below the major head '280, Medical'.

(3) The minor heads under the sub-major head "Allopathy" will, as deemed necessary, appear as sub-heads under these heads along with the sub-head "Buildings".

*Major/Sub-Major Heads.**Minor Heads.*

481. CAPITAL OUTLAY ON FAMILY WELFARE.	Welfare Centres (1). Services and supplies (2). Other expenditure.
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NOTES.—(1) Will include maternity and child welfare health centres.

(2) Investments in each public or other undertaking will appear as a separate sub-head under this minor head.

Major/Sub-Major Heads.

482. CAPITAL OUTLAY ON
PUBLIC HEALTH, SANITA-
TION AND WATER
SUPPLY.

Minor Heads.

Public Health and Sanitation
programmes (1).
Sewerage schemes (1).
Urban Water Supply Schemes
(1).
Rural Piped Water Supply
schemes (1).
Other Rural Water-Supply
schemes.
Other programmes (1).

NOTE.—(1) Each scheme will be recorded under a distinct sub-head below these minor heads with suitable detailed heads thereunder.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
483. CAPITAL OUTLAY ON HOUSING (4)	
A. Government Residential Buildings (1).	Direction and Administration Construction. Machinery and equipment. Suspense. Other expenditure.
B. Other Housing Schemes (2).	Each class of scheme will be a minor head.
C. Other Investments (3) . .	Investments in Housing Boards, Corporations, etc.

NOTES—(1) See also Notes (1) and (3) below the major head “ 283. Housing

(2) Investments either directly by Government or in the form of share capital in Corporations, Boards, etc., identifiable with a specific class of Housing Schemes be recorded under distinct minor heads for each class of schemes below this major head.

(3) Investments not identifiable with any specific class of schemes will be recorded under this sub-major head.

(4) For adjustment of debits on account of *Pro-rata* charges of Establishment/Tools and Plants charges transferred from “ 259/459. Public Works/ Capital Outlay on Public Works ”, please see Note (2) below these major heads.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
484. CAPITAL OUTLAY ON URBAN DEVELOPMENT (1)	
A. General	Buildings. Other expenditure (2).
B. Bombay Development Scheme.	Direction and Administration. Land. Construction. Machinery and equipment. Suspense. Other expenditure.
C. Greater Calcutta Deve- lopment Scheme.	Direction and Administration. Land. Construction. Machinery and equipment. Suspense. Other expenditure.
D. Delhi Capital Develop- ment.	Direction and Administration. Land. Construction. Machinery and equipment. Suspense. Other expenditure.
E. Chandigarh Capital Development.	Direction and Administration. Construction. Machinery and equipment. Suspense. Other expenditure.

*Major/Sub-Major Heads**Minor Heads.*484. CAPITAL OUTLAY ON
URBAN DEVELOPMENT
(1)—*cont.*F. Gujarat Capital Con-
struction Scheme.

Direction and Administration.

Construction.

Machinery and equipment.

Suspense.

Other expenditure.

G. Assam Capital Con-
struction Scheme.

Direction and Administration.

Construction.

Machinery and equipment.

Suspense.

Other expenditure.

H. Madras Development
Scheme.

Direction and Administration.

Construction.

Machinery and equipment.

Suspense.

Other expenditure.

I. Bhopal Capital Project.

Direction and Administration.

Construction.

Machinery and equipment.

Other Expenditure.

NOTES.—(1) Separate sub-major heads with suitable minor heads may be opened under this major head with the approval of the Comptroller and Auditor General for New Urban Development Schemes undertaken by Governments.

(2) Investments in each public or other undertaking connected with urban development in general will appear as distinct sub heads under this minor head.

*Major/Sub-Major Heads.**Minor Heads.*

485. CAPITAL OUTLAY ON
INFORMATION AND
PUBLICITY.

Information and Publicity.

*Major/Sub-Major Heads.**Minor Heads.*488. CAPITAL OUTLAY ON
SOCIAL SECURITY AND
WELFARE—A. Dandakaranya Deve-
lopment Scheme.Direction and Administration
(1).

Reclamation of land.

Housing.

Roads.

Transport.

Irrigation.

Agricultural services.

Medical and Health facilities.

Education.

Other facilities.

Machinery and equipment.

Suspense.

Other expenditure.

Deduct—Recoveries within the
project.B. Rehabilitation recla-
mation Scheme.Direction and Administration.
Machinery and equipment.

Suspense.

Other expenditure (2).

C. Development of Anda-
man and Nicobar Islands
for rehabilitation.Direction and Administration.
Land reclamation.

Roads.

Rubber research-cum-develop-
ment Station.

Rubber plantations.

Other expenditure.

*Major/Sub-Major Heads.**Minor Heads.*

488. CAPITAL OUTLAY ON
SOCIAL SECURITY AND
WELFARE—*cont.*

D. Other Rehabilitation
Schemes.

Each scheme will be a minor
head.

Other expenditure (2).

E. Other social security and
Welfare Programmes.

Welfare of Scheduled Castes,
Scheduled Tribes and other
Backward classes.

Social security and welfare.

Civil Supplies Schemes.

Other expenditure.

Notes.—(1) Will include expenditure on general office buildings of the project, while those relating to the programme minor heads will be booked under the respective minor heads.

(2) Investments in each public or other undertaking relating to rehabilitation of displaced persons, will be accounted for under a distinct sub-head under the minor head.

*Major/Sub-Major Heads.**Minor Heads.*

495. CAPITAL OUTLAY ON
OTHER SOCIAL AND COM-
MUNITY SERVICES (1).

Zoological and Public Gardens.
Labour.
Employment.

NOTE.—(1) Investments in each public or other undertaking relateable to the concerned minor head will appear as distinct sub heads. 'Buildings' and 'Equipments' will be other sub-heads, under these minor heads, wherever necessary.

CAPITAL ACCOUNT OF ECONOMIC SERVICES.

(a) *Capital Account of General Economic Services.*

Major|Sub-Major Heads.

Minor Heads.

498. CAPITAL OUTLAY ON
CO-OPERATION.

Credit co-operatives.
Housing co-operatives.
Labour co-operatives.
Farming co-operatives.
Warehousing and Marketing
co-operatives.
Processing co-operatives.
Dairy co-operatives.
Fishermen's co-operatives.
Co-operative sugar mills.
Co-operative spinning mills.
Industrial co-operatives.
Consumer's co-operatives.
Other co-operatives.

Major Sub-Major Heads.

504. CAPITAL OUTLAY ON
OTHER GENERAL ECONOMIC
SERVICES.

Minor Heads.

Land Ceilings (1), (3).
Compensation to Landholders
on abolition of Zamindari
System (2), (3)

Notes.—(1) Compensation Bonds issued under Land Ceiling laws will be accounted for under this head.

(2) This head will record payments of compensation to Landholders on the abolition of Zamindari system, when it is decided to capitalise the expenditure.

(3) In cases where Bonds are issued in lieu of cash payments the value of the bonds is debited to this head by per contra credit to the head '501.—Internal Debt of the Central Government—Compensation and other Bonds'/' 503.—Internal Debt of the State Government—Compensation and other Bonds' as the case may be in the sector 'E. Public Debt'

*(b) Capital Account of Agriculture and Allied Services.**Major/Sub-Major Heads.**Minor Heads.*

505. CAPITAL OUTLAY ON
AGRICULTURE (1).

Seeds (2).
Agricultural farms (3).
Manures and fertilizers.
Plant protection.
Commercial Crops.
Agricultural education.
Agricultural engineering.
Agricultural research.
Storage and warehousing.
Marketing.
Horticulture.
Other expenditure.

NOTES.—(1) Investments in each public or other undertaking will appear as distinct sub-heads below the concerned programme minor heads. In addition there may be sub-heads for 'Buildings' and 'Equipments' wherever necessary.

(2) This will include expenditure on seed farms.

(3) This will include expenditure on commercial, experimental and other agricultural farms other than seed farms.

Major/Sub-Major Heads.

506. CAPITAL OUTLAY ON
MINOR IRRIGATION SOIL
CONSERVATION AND AREA
DEVELOPMENT.

Minor Heads.

Minor Irrigation.
Soil conservation schemes.
Area Development programme
(1).

NOTE.—(1) See Note (1) below the major head "308. Area Development

Major/Sub-Major Heads.

09. CAPITAL OUTLAY ON
FOOD.

Minor Heads.

Procurement and Supply (1)
(2).

Food processing (2).

Nutrition and subsidiary food
(2).

Other expenditure.

NOTE.—(1) This minor head will record the expenditure on Government Grain Supply Schemes. Each such scheme will appear as a sub-head

(2) Investments in each public or other undertaking may be recorded under distinct sub-heads, (e.g.) "Investments in Food Corporation of India" will be a distinct sub-head under "Procurement and Supply" while "Investments in Modern Bakeries (India) Ltd." will appear as a distinct sub-head under "Food processing".

Major Sub-Major Heads

510. CAPITAL OUTLAY ON
ANIMAL HUSBANDRY (1).

Minor Heads.

Veterinary education and
training.

Veterinary Services and animal
health.

Cattle development.

Sheep and wool development.

Other expenditure.

Poultry development.

NOTE:—(1) Distinct minor heads other than those mentioned here with the nomenclature corresponding to the minor heads below the major head "31 Animal Husbandry" may be opened, wherever necessary.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
11. CAPITAL OUTLAY ON DAIRY DEVELOPMENT (1).	Dairy development (2) Other expenditure

NOTE.—(1) This major head will record the capital expenditure on the various departmentally run milk supply schemes also.

(2) Investments in each public or other undertaking, if any, will appear as a distinct sub-head below this minor head

Major/Sub-Major Heads

512. CAPITAL OUTLAY ON
FISHERIES (1).

Minor Heads.

Inland fisheries.

Fishing harbour and landing
facilities.

Marine fisheries.

Processing, preservation and
marketing.

Mechanisation of fishing
crafts.

Other expenditure.

NOTE.—(1) 'Investments' in each public or other undertaking will be recorded under a distinct sub-head below the concerned programme minor heads.

*Major/Sub-Major Heads.**Minor Heads.*

513 CAPITAL OUTLAY ON
FORESTS (1).

Forest conservation and
development (2).

Plantations.

Forest produce.

Rosin and turpentine fac-
tories.

Communications and buildings.

Other expenditure.

NOTES.—(1) Investments in each public or other undertaking will be accounted for under a separate sub-head below the concerned minor heads.

(2) This minor head will include expenditure on acquisition and development of forests.

Major/Sub-Major Heads.

514. CAPITAL OUTLAY ON
COMMUNITY DEVELOPMENT.

Minor Heads.

Community Development.
Rural Works Programme.

*Major/Sub-Major Heads.**Minor Heads.*

515 INVESTMENT IN AGRICULTURAL FINANCIAL INSTITUTIONS.

Investments in Public undertaking(1) Other investments (1).

NOTE.— Each undertaking will appear as a sub-head under the minor head

(c) *Capital Account of Industry and Minerals.*

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
520. CAPITAL OUTLAY ON INDUSTRIAL RESEARCH AND DEVELOPMENT.	Education, research and training. Other expenditure (1).

NOTE :—(1) This minor head will record the capital expenditure of a general nature, which cannot be recorded under other major heads in this sub-sector.

Major/Sub-Major Heads.

521. CAPITAL OUTLAY ON
VILLAGE AND SMALL
INDUSTRIES (*).

Minor Heads.

Industrial Estates.
Small Scale Industries.
Handloom Industries.
Handicrafts Industries.
Khadi Industries.
Coir Industries.
Sericulture Industries.
Other Village Industries.
Other expenditure.

NOTE:—* Investments in each public or other undertaking will be recorded under a district sub-head below the concerned programme minor head.

*Major/Sub-Major Heads.**Minor Heads.*

526. CAPITAL OUTLAY ON
CONSUMER INDUSTRIES
(1).

Sugar.
Textiles.
Ceramics.
Leather.
Cement.
Distilleries.
Tobacco.
Tea (3).
Coffee (3).
Rubber (3).
Vanaspati.
Soap.
Plastics.
Toilets.
Paper.
Photo Films.
Other Industries.

NOTES:—1 Suitable additional minor heads may be opened, if necessary for each type of industry or group of industries, not provided for.

2 Investments in each public or other undertaking will appear as a district sub-head below the programme minor head concerned.

3 These minor heads will include capital outlay on plantations, if any.

Major/Sub-Major Heads.

528. CAPITAL OUTLAY ON
MINING AND METALLURGI-
CAL INDUSTRIES.

Minor Heads.

Mineral exploration and deve-
lopment (1)
Coal and Lignite (2)
Non-Ferrous metals
Iron and Steel (2)
Other mining and metallurgi-
cal industries (2)

NOTES --(1) This minor head will include capital expenditure on general schemes of mineral exploration and development (e.g.), " Geological Survey of India ".

(2) Investments in each public or other undertaking will appear as a distinct out-head under these minor heads.

Major/Sub-Major Heads.

530. INVESTMENT IN INDUSTRIAL FINANCIAL INSTITUTIONS.

Minor Heads.

Investment in public undertakings (1)

Other investments (1).

NOTE.—(1) Each undertaking will appear as a sub-head. This major head will include investments in "State Financial Corporations".

(d) *Capital Account of Water and Power Development.*

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
531. CAPITAL OUTLAY ON WATER AND POWER DEVELOPMENT.	Water Development (1). Power Development (1).

NOTE.—(1) These minor heads will record expenditure on Buildings, Machinery etc., in respect of the Central Water and Power Commission, Central Water and Power Research Stations and the various Power Research Institutes, etc. Investments in each public undertaking such as the Damodar Valley Corporation Rural Electrification Corporation, Electric Supply Companies, Water and Power Consultancy Services (India) Limited, etc. will appear as sub-heads under these minor heads. Investments in National Project Construction Corporation will be recorded under distinct sub-head below the minor head 'Other expenditure authorised to be opened in terms of general direction No. 4. (1)

*Major/Sub-Major Heads.**Minor Heads.*533. CAPITAL OUTLAY ON
IRRIGATION, NAVIGATION,
DRAINAGE AND FLOOD
CONTROL PROJECTS (1).A. Irrigation Projects—
(Commercial)

Direction and Administration,
Machinery and equipment,
Suspense,
Other expenditure.
Each irrigation project will
appear as a minor head (2).

B. Irrigation Projects—
(Non-Commercial)

Same as for A above.

C. Navigation Projects—
(Commercial)

Direction and Administration,
Machinery and equipment,
Suspense,
Other expenditure.
Each navigation project will
appear as a minor head (3).

D. Navigation Projects—
(Non-Commercial)

Same as for C above.

E. Drainage Projects—
(Commercial)

Direction and Administration,
Machinery and equipment,
Suspense,
Other expenditure.
Each drainage project will
appear as a minor head (4).

F. Drainage Projects—
(Non-Commercial)

Same as for E above.

*Major/Sub-Major Heads.**Minor Heads.*

533. CAPITAL OUTLAY ON
IRRIGATION, NAVIGATION,
DRAINAGE AND FLOOD
CONTROL PROJECTS (1)

— cont.

G. Flood Control and Anti-
sea Erosion Projects.

Direction and Administration
Machinery and equipment.
Suspense.
Anti-sea erosion works.
Other expenditure.

Each flood control project will
appear as a minor head (5).

NOTES.—(1) See Notes (1) and 2) under the major head “ 333. Irrigation, Navigation, Drainage and Flood Control Projects.

(2) For “Irrigation Projects”, the sub-heads will be “ Reservoirs”, “ Dam and Appurtenant Works”, “ Spill Way”, “ Barrage”, “ Wier”, “ Buildings”, “ Canals”, Branches, “ Distributories”, “ Water Courses”. In addition, sub-heads with nomenclature “ Advances to other Governments and agencies for common works” and “ Deduct—Advances recovered from other Governments and agencies for common works”, may be opened wherever necessary.

3) For “ Navigation Schemes”, the sub-heads will be “ Interconnecting channels”, “ Locks”, “ Quays”, “ Wharfs and Jetties”, “ Dredging”, and “ Buildings”.

(4) For “ Drainage Projects” the sub-heads will be “ Drainage Works”, “ Protective Works” and “ Buildings”.

(5) For “ Flood Control Projects” the sub-heads will be Embankment Protective Works and Buildings.

*Major/Sub-Major Heads.**Minor Heads.*534. CAPITAL OUTLAY ON
POWER PROJECTS—**A. Hydro-Electric Schemes.**

Direction and Administration.

Machinery and equipment.

Suspense.

Other expenditure.

Each hydro-electric scheme
will appear as a minor head
(1).

B. Thermo-Electric Schemes.

Direction and Administration.

Machinery and equipment.

Suspense.

Other expenditure.

Each thermo-electric scheme will
appear as a minor head (2).

C. Nuclear Power Schemes.

Direction and Administration.

Consultancy.

Machinery and Equipment.

Suspense.

Fuel.

Each nuclear power scheme will
appear as a minor head.

D. Diesel Power Schemes.

Direction and Administration.

Machinery and equipment.

Suspense.

Other expenditure.

Each diesel power scheme will
appear as a minor head (3).

*Major/Sub-Major Heads.**Minor Heads.*534. CAPITAL OUTLAY ON
POWER PROJECTS—*cont.*E. Transmission and Distri-
bution Schemes (4).

Direction and Administration.

Machinery and equipment.

Suspense.

Other expenditure.

Each transmission or distribu-
tion scheme will appear as a
minor head (5).

NOTES.—(1) The sub-heads will be 'Dams', 'Barrage', 'Power House', 'Water Conduit System', 'Tail Race Channel', 'Generating Plant and Machinery', 'Transmission', 'Distribution', 'Ancillary Works', 'Machinery and equipment', 'Buildings' and 'Other expenditure'.

(2) The sub-heads will be "Power House", 'Boiler Plants and Turbines', 'Coal and ash handling systems', 'Water Treatment and Cooling', 'Transmission', 'Distribution', 'Ancillary Works', 'Buildings' and 'Other expenditure'.

(3) The sub-heads will be 'Power House', 'Power Plant' and 'Ancillary Works'.

(4) This sub-major head will record the expenditure on general transmission and distribution schemes, which cannot be related as such to specific generating systems such as 'Hydro' or 'Thermo' electric schemes.

(5) Each scheme such as the "Load Despatching Stations" will appear as a minor head with suitable sub-heads thereunder. Expenditure of non-scheme nature such as that on "Load Despatching Institute" will however be recorded under the major head "531 Capital Outlay on Water and Power development services."

(e) *Capital Account of Transport and Communications.*

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
535. CAPITAL OUTLAY ON PORTS, LIGHTHOUSES AND SHIPPING.	
A. Ports	Development of minor ports (1) Mangalore port (2) Tuticorin port (2) Pradeep port (2) Kudemukh Iron Ore Project Port Facilities (6) A minor head for each major port.
B. Lighthouses and Light- ships.	Construction and development of Lighthouses. Construction and development of other navigational aids (3) Suspense. Other expenditure (4).
C. Shipping.. .. .	Acquisition and expansion of tonnage (5). Other expenditure (4).

NOTES.—(1) Suitable sub-heads may be opened below this minor head to record expenditure on land acquisition, construction, equipment, etc.

(2) These minor heads will record the expenditure on development under the following sub-heads with suitable detailed heads thereunder :—

- (1) Preliminary Expenses.
- (2) Acquisition of Land.
- (3) Construction of docks, berths and jetties
- (4) Port equipment and machinery.
- (5) Transport facilities and fleet

- (6) Floating craft.
- (7) Warehousing facilities.
- (8) Buildings.
- (9) Suspense.
- (10) Other expenditure.

(3) This minor head will include expenditure on lightships, beacon, radar reflectors, buoys, launches, etc.

(4) This minor head will include expenditure on buildings for offices of the Department of lighthouses and lightships and Shipping.

(5) This minor head will include expenditure on purchase of ships for departmentally services, and will include investments in each public and other undertaking run for which separate sub-head may be opened.

(6) This minor head will record expenditure under the following sub-heads :—

- (1) Dredging.
- (2) Extension of break water.
- (3) Construction of Ore berth.
- (4) Harbour Crafts.
- (5) Appurtenant works.
- (6) Navigational aids.
- (7) Preliminary Expenses, Investigations Tools, Plant, etc.
- (8) Establishment charges.
- (9) Engineering.
- (10) Contingencies.—
 - (i) Administrative expenses.
 - (ii) Office equipment.
 - (iii) Furniture.
 - (iv) Fittings.
 - (v) Others.
- (11) Suspense.
- (12) Deduct—Receipt and Recoveries on capital Account.

Major/Sub-Major Heads.

536. CAPITAL OUTLAY ON
CIVIL AVIATION.

Minor Heads.

Aerodromes and Air route ser-
vices (1).

Aeronautical communication
and other services.

Air Traffic Control and Safety
Services.

Training in Education, Research
and Development.

Suspense.

Machinery and equipment.

Other expenditure.

NOTE.—(1) Investment in each public and other undertaking will appear as a sub-head below this minor head.

Major/Sub-Major Heads.

537. CAPITAL OUTLAY ON
ROADS AND BRIDGES (1).

Minor Heads.

Direction and Administration.
National highways.
Roads of inter-state importance.
Strategic and border roads.
State highways.
District and other roads.
Railway Safety Works.
Machinery and equipment.
Suspense.
Other expenditure.

NOTE.—(1) For adjustment of debits on account of *pro-rata* Charges of establishment/tools and plant charges transferred from "259/459. Public works/Capital outlay on Public Works," please see Note (2) below those major heads.

<i>Major/Sub-Major Heads.</i>	-	<i>Minor Heads.</i>
538. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES—		
A. Road Transport ..		Land and Buildings. Acquisition of fleet. Workshop facilities. Suspense. Other expenditure (1)
F. Water Transport ..		Land and Buildings. Acquisition of fleet. Workshop facilities. Suspense. Other expenditure (1)

NOTE.—(1) Investment in each public or other undertaking will appear as a sub-head below these minor heads.

*Major/Sub-Major Heads.**Minor Heads.*

544. CAPITAL OUTLAY ON
OTHER TRANSPORT
AND COMMUNICATION
SERVICES.

Tourism (1).
Construction and development
of OCS. facilities (2).
Satellite project.
Miscellaneous Services (3).

NOTES.—(1) Investments in each public or other undertaking will appear as a distinct sub-head.

(2) This minor head will have the following sub-heads with suitable detailed heads thereunder :—

- (1) Direction and Administration.
- (2) Land.
- (3) Buildings.
- (4) Equipment.
- (5) Other expenditure.

(3) This minor head will include expenditure on buildings, etc., for the Monitoring Organisation.

E. PUBLIC DEBT.

<i>Major/Sub-Major Heads.</i>	<i>Minor-Heads.</i>
603. INTERNAL DEBT OF THE STATE GOVERNMENT.	Market Loans bearing interest (1). Market Loans not bearing interest (1) (2). Loans from the Life Insurance Corporation of India. Loans from the National Agri- cultural Credit Fund of the Reserve Bank of India. Loans from the State Bank of India and other Banks. Loans from other Institutions (3). Ways and Means advances from the Reserve Bank of India. Compensation and other Bonds. Other Loans.

NOTES—(1) See Note (1) below “601. Internal Debt of the Central Government” extracted below :—

“Each denomination of loan will appear as a distinct sub-head under these minor heads”.

2. See Note (2) below “601. Internal Debt of the Central Government” extracted below:—

“The accounts representing unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge will be transferred from the minor head “Market loans bearing interest” to “Market loans not bearing interest”, and will appear under corresponding sub-heads under the latter minor head. These unclaimed balances are usually retained in Government accounts as debt for twenty years from the date of discharge of the loan, after which the balances are transferred to revenue by credit to the head “068-Miscellaneous General Services—Other receipts”. Repayments of these amounts subsequently claimed are likewise debited to the head “268-Miscellaneous General Services—Other expenditure”.

3. Each institution from which loans are received will appear as a distinct sub-head under this minor head.

*Major/Sub-Major Heads.**Minor Heads.*604. LOANS AND ADVANCES
FROM THE CENTRAL
GOVERNMENT (1)—

A. Non-Plan Loans ..	Loans to cover gap in resources Share of Small Savings Col- lections. Other Educational Loans. House Building Advances. Development of National Capital Region. Pre 1974 consolidated Loans (2).
B. Loans for State/Union Territory Plan Schemes.	Block Loans. Other Loans. Pre 1974 consolidated Loans (2).
C. Loans for Central Plan Schemes.	Schemes for North Eastern Council. Other Educational Loans. Development of National Capital Region. Pre 1974 consolidated Loans (2).
D. Loans for Centrally Spon- sored Plan Schemes—	Pre 1974 consolidated Loans (2).
E. Ways and Means Advances	Ways and Means advances for Plan Schemes. Other Ways and Means advances. Pre 1974 consolidated Loans (2).

NOTES.—(1) See Note (1) below the major head “760—Loans and Advances to State Governments”.

(2) This minor head is intended to record the transactions in respect of payments loans received by the State Government from Central Government to 1st April 74, which were outstanding on 31st March 74, and which are consolidated into separate loans repayable over a period of 15, 20, 25 and 30 years terms of the recommendations of the Sixth Finance Commission, 1973.

(Authority :—File No. 36-AC (Impl.)/73.)

F—LOANS AND ADVANCES.

*Major/Sub-Major Heads**Minor Heads.*

677. LOANS FOR EDUCATION,
ART AND CULTURE.

Primary Education

Secondary Education.

University and Other Higher
Education.

Technical Education.

General Education

Sports and Youth Welfare

Other educational Loans (1)

NOTE.—(1) This will include loans given for promotion of Art and Culture, Libraries etc.,

Major/Sub-Major Heads.

680. LOANS FOR MEDICAL ..

Minor-Heads

Medical education.

Drug manufacture.

Systems of Medicine other than
Allopathy.

Other loans.

*Major|Sub-Major Heads.**Minor Head.*681. LOANS FOR FAMILY
WELFARE.

Family Welfare.

Major/Sub-Major Heads.

682. LOANS FOR PUBLIC
HEALTH, SANITATION
AND WATER SUPPLY.

Minor Heads.

Public Health and Sanitation
Programmes.

Sewerage Schemes.

Urban Water Supply Schemes.

Rural Piped Water Supply
Schemes.

Other Rural Water-Supply
Schemes.

Other loans for public health
purposes.

*Major/Sub-Major Heads.**Minor Heads.*

683. LOANS FOR HOUSING ..

Loans to Housing Boards, Corporations, etc (1)

Each Class of Housing Scheme will be assigned a minor head (2).

NOTES.—(1) Loans to each public or other undertaking including Housing Boards/Corporations, etc., which are not *ab-initio* earmarked for identifiable schemes like those mentioned in Note (2) below, will be recorded under distinct sub-heads below this minor head.

(2) Loans to each public or other undertakings/parties including Housing Boards/Corporations etc., which are *ab-initio* earmarked for identifiable schemes like rural housing schemes, subsidised industrial housing schemes, rental housing schemes, slum clearance and improvement, etc., will be recorded under distinct minor heads.

*Major/Sub-Major Heads.**Minor Head.*

684. LOANS FOR URBAN
DEVELOPMENT.

Urban Development (1)

NOTE.—(1) This minor head will include loans to Municipalities, Corporations etc., not relating to any specific purpose

Major/Sub-Major Heads.

685. LOANS FOR INFORMATION AND PUBLICITY.

Minor Head.

Information and Publicity.

Major/Sub-Major Heads.

688. LOANS FOR SOCIAL
SECURITY AND WELFARE.

Minor Heads.

Welfare of Scheduled Castes,
Scheduled Tribes and other
Backward Classes.

Social Welfare.

Relief Measures.

Rehabilitation Schemes.

Other Social Security and
Welfare Programmes.

Major|Sub-Major Heads.

695. LOANS FOR OTHER
SOCIAL AND COMMUNITY
SERVICES.

Minor Heads.

Labour.
Employment.
Relief for natural calamities.
Other loans.

Major|Sub-Major Heads.

698. LOANS FOR CO-OPERATION.

Minor Heads.

Credit co-operatives.
 Housing co-operatives.
 Labour co-operatives.
 Farming co-operatives.
 Warehousing and Marketing
 co-operatives.
 Processing Co-operatives.
 Dairy co-operatives.
 Fishermen's co-operatives.
 Co-operative Sugar Mills.
 Co-operative Spinning Mills.
 Industrial co-operatives.
 Consumer co-operatives.
 Other co-operatives.

Major/Sub-Major Heads.

704. LOANS FOR OTHER
GENERAL ECONOMIC
SERVICES

Minor Head.

Other loans.

Major/Sub-Major Heads.

705. LOANS FOR AGRICULTURE.

Minor Heads.

Seeds.
 Agricultural farms.
 Manures and Fertilizers.
 High yielding variety programmes.
 Plant protection.
 Commercial crops.
 Schemes for small and marginal farmers and agriculture labour.
 Agricultural education.
 Agricultural engineering.
 Agricultural research.
 Storage and Warehousing.
 Marketing.
 Horticulture.
 Other agricultural loans (1)

NOTE—This minor head will include transactions on account of Loans under the "Land Improvement Act" and "Agriculturist's Loan Act", if they are related to the function 'Agriculture'. If, however, such loans are for the purposes of "Minor Irrigation", "Soil Conservation" or "Area Development" they will be accounted for under the relevant minor heads below the major head "705—Loans for Minor Irrigation, Soil Conservation and Area Development".

(Authority :—File No. 7-AC (Impl)/73).

*Major/Sub-Major Heads.**Minor Heads*

706. LOANS FOR MINOR
IRRIGATION, SOIL CONSER-
VATION AND AREA DEVE-
LOPMENT.

Minor Irrigation.
Soil Conservation Schemes.
Area Development programmes.

NOTE:—(1) See Note (1) below the Major head "705 Loans for Agriculture".

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*Major/Sub-Major Heads.***709. LOANS FOR FOOD***Minor Heads.***Procurement and Supply.****Food processing****Nutritious and Subsidiary
food.**

Major/Sub-Major Heads.

710. LOANS FOR ANIMAL
HUSBANDRY.

Minor Heads.

Veterinary Education and
Training.

Cattle development.

Poultry development.

Sheep and Wool development.

Piggery development.

Other Livestock development.

Other loans.

Major/Sub-Major Heads.

711. LOANS FOR DAIRY
DEVELOPMENT.

Minor Heads.

Dairy development.
Milk supply schemes.

*Heads.**Minor Heads.*

RS.

Processing, preservation and
marketing.

Mechanisation of fishing or other

Other loans.

*Major/Sub-Major Heads.**Minor Heads.*

713. LOANS FOR FOREST	...	Education, Training and Research.
		Forest conservation and development.

Major/Sub-Major Heads.

714. LOANS FOR COMMUNITY DEVELOPMENT.

Minor Heads.

Community Development.

Rural works programme.

Assistance to Panchayati Raj Institutions (1).

NOTE.—(1) See Note (2) below the major head "314. Community Development".

*R Major/Sub-Major Heads.**Minor Heads.*

720. LOANS FOR INDUSTRIAL
RESEARCH AND DEVELOP-
MENT.

Education, Research and
Training.
Standardisation and Quality
control.

Other loans (1).

NOTE.—(1) This minor head is intended to record the transactions on account of loans granted for industrial development in general which cannot be identified with any specific programme under the various categories of industries.

Major/Sub-Major Heads.

721. LOANS FOR VILLAGE
AND SMALL INDUSTRIES.

Minor Heads.

Industrial Estates.
Small Scale Industries.
Handloom Industries.
Handicraft Industries.
Khadi Industries.
Coir Industries.
Sericulture Industries.
Other Village Industries.

Major/Sub-Major Heads.

722. LOANS FOR MACHINERY
AND ENGINEERING INDUS-
TRIES.

Minor Heads.

Heavy Engineering Industries.
Light Engineering Industries.
Electrical Engineering Indus-
tries.

Other Industries (1).

NOTE.—(1) This minor head is intended to record loans granted for the Machinery and Engineering Industries, which cannot be accommodated under any of the other minor heads, such as, Loans to "Engineers (India) Ltd.," "National Buildings Construction Corporation Ltd." etc.

*Major/Sub-Major Heads.**Minor Heads.*726. LOANS FOR CONSUMER
INDUSTRIES (1).

NOTE.—(1) The minor heads shown against the Capital major head '526. Capital Outlay on consumer Industries, may be opened as minor heads under this major head, as may be deemed necessary.

*Major/Sub-Major Heads.**Minor Heads.*

728. LOANS FOR MINING AND
METALLURGICAL INDUSTRIES.

Development of Mines.
Coal and Lignite.
Non-Ferrous metals.

Iron and Steel.

Other Mining and Metallurgical
Industries.

Major/Sub-Major Heads

730. LOANS TO INDUSTRIES
FINANCIAL INSTITUTIONS.

Minor Heads.

Loans to public undertakings.
Loans to other undertakings.

*Major/Sub-Major Heads.**Minor Heads.*

731. LOANS FOR WATER AND
POWER DEVELOPMENT
SERVICES (1).

Water Development.
Power Development.

NOTE.—(1) This major head will accommodate loans for water and power development, investigation, research, etc., as distinct from schemes for power generation, transmission and distribution which will be recorded under major head 734. Loans for Power Projects.

Major/Sub-Major Heads.

734. LOANS FOR POWER
PROJECTS (1)

Minor Heads.

Hydro-Electric Schemes.
Thermo Electric Schemes
Diesel Power Schemes.
Transmission and Distribution
Schemes.
Other Loans to Electricity
Boards.(1)

NOTE—(1) Loans to Electricity Boards and other parties earmarked for identifiable, thermo-electric (excluding diesel), diesel and hydro-electric power, and their transmission and distribution will be accounted for under the minor heads "Thermo electric schemes", "Diesel power schemes", "Hydro electric schemes," and "Transmission and Distribution schemes" respectively. Other loans to Electricity Board not identifiable with any of these schemes, will be accounted for under the minor head "Other Loans to Electricity Boards." See also Note (1) below the major head "731 Loans for Water and Power Development Services".

*Major/Sub-Major Heads.**Minor Heads.*

35. LOANS FOR PORTS,
LIGHTHOUSES AND SHIP
PING.

Ports (1).
Shipping services.

NOTE.—(1) Will include loans to Port Trusts and major ports.

*Major/Sub-Major Heads.*736. LOANS FOR CIVIL
AVIATION.*Minor Heads.*Aerodromes and Air Route
services.

Major/Sub-Major Heads.

737. LOANS FOR ROADS
AND BRIDGES.

Minor Heads.

District and Other Roads.

Major/Sub-Major Heads.

738. LOANS FOR ROAD AND
WATER TRANSPORT SER-
VICES.

Minor Heads.

Road Transport.
Water Transport.

Major/Sub-Major Heads.

766. LOANS TO GOVERNMENT
SERVANTS, ETC., (1).

Minor Heads.

House Building Advances.
Advances for purchase of Motor
conveyances.
Advances for purchase of Other
conveyances.
Festival advances.
Other advances.

NOTE.—(1) Advances to Ministers, Deputy Ministers, Presiding Officers of the Houses of Parliament and State Legislatures for the purchase of motor conveyances are also recorded under this major head.

*Major, Sub-Major Heads.**Minor Heads.*

767. MISCELLANEOUS LOANS ..

Loans to Sikkim
Miscellaneous Loans.

G-INTER-STATE SETTLEMENT.

*Major/Sub-Major Heads.**Minor Heads.*

768. INTER-STATE SETTLEMENT (1).

India and Pakistan.
 India and Burma.
 India and France.
 Centre and Tamil Nadu.
 Centre and Maharashtra.
 Centre and Karnataka.
 Centre and Kerala.
 Centre and Rajasthan.
 Andhra Pradesh and Karnataka.
 Andhra Pradesh and Maharashtra.
 Bihar and West Bengal.
 Maharashtra and Madhya Pradesh.
 Maharashtra and Rajasthan.
 Maharashtra and Karnataka.
 Maharashtra and Gujarat.
 Tamil Nadu and Kerala.
 Madhya Pradesh and Rajasthan.
 Karnataka and Gujarat.

NOTE.—(1) This major head is intended to provide for the accounting of sums due by one State Government to another under the financial settlement on the setting up of new States or under the States Reorganisation Acts as well as the financial settlement between the Centre and foreign countries. New minor heads other than those provided, may be opened as and when necessary. These minor heads will close to Government in the Ledger.

H-TRANSFER TO CONTINGENCY FUND.

*Major|Sub-Major Heads.**Minor Head.*769. APPROPRIATIONS TO CON-
TINGENCY FUND.Appropriations to Contingency
Fund.

H. TRANSFERTO CONTINGENCY FUND.

Major/Sub-Major Heads.

Minor Heads.

800. CONTINGENCY FUND .. Appropriations from the Consolidated Fund (1).

Each Major Head in the Consolidated Fund (Revenue expenditure heads, Capital Expenditure, Public Debt, Loans and Advances and Inter-State Settlement as deemed necessary will appear as a minor head.

NOTE.—(1) The amounts appropriated from the Consolidated Fund for transfer to the Contingency Fund, and debited under the major head "Appropriations to Contingency Fund", will be credited under this minor head.

PUBLIC ACCOUNT.

I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.

(a) *Small savings.*

<i>Major/Sub-Major Head.</i>	<i>Minor Heads.</i>
801. SAVINGS DEPOSITS ..	Post Office Savings Bank Deposits.
	State Savings Bank Deposits (1)
	Fixed and Time Deposits (1).
	Cumulative Time Deposits (1).

NOTE.—(1) Under these minor heads separate sub-heads may be opened for recording each type of deposit notified from time to time, such as One-year, Three year and Five-year time Deposits, 5 years, 10 years and 15 years cumulative Time Deposit Accounts, etc.

*Major/Sub-Major Heads.**Minor Heads.*

802. SAVINGS CERTIFICATES ..	Post Office Certificates (1)(2). Treasury Savings Deposits Certificates (1). Defence Savings Certificates (1). State Savings Certificates. Savings Certificates—Bank Series (1).
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NOTES.—(1) Separate sub-heads may be opened for each type of savings certificates, such as Cash Certificates, Savings Certificates of different denominations, etc.

(2) Unclaimed balances of cash certificates are transferred to revenue after the expiry of three complete years after the date of maturity.

(b) Provident Funds.*Major/Sub-Major Heads.**Minor Heads.***805. STATE PROVIDENT FUNDS—**

A. Civil	.. ..	General Provident Fund. Contributory Provident Fund. I.C.S. Provident Fund (1). All India Services Provident Fund.
B. Defence	.. ..	Defence Savings Provident Fund. Defence Services Officer Provident Fund. Defence Services Personnel Provident Fund. Indian Ordinance Factories Workmen's Provident Fund. Indian Naval Dockyard Workmen's Provident Fund. Other Miscellaneous Provident Funds.
C. Railways	.. ..	State Railways Provident Fund (2). Transferred Railway Personnel Provident Fund (2).
D. Other Provident Funds	..	Workmen's Contributory Provident Fund. Contributory Provident Pension Fund. Other Miscellaneous Provident Funds (3).

*Major/Sub-Major Heads.**Minor Heads.*805. STATE PROVIDENT
FUNDS—*cont.*

E. Interest Suspense .. Interest Suspense Account (4).

NOTES.—(1) I.C.S. (Non-European Members) Provident Fund may be recorded under a separate sub-head below this minor head.

(2) 'Contributory' and 'Non-contributory' Provident Funds may be shown under distinct sub-heads under these minor heads.

(3) Each provident fund will be shown distinctly under a separate sub-head.

(4) When a Government servant is transferred permanently from one Government to another, interest on provident fund balances received from the transferring Government is held temporarily under this head pending clearance by ~~per~~ contra credit to the Fund account of the subscriber concerned.

Major/Sub-Major Heads.

Minor Head.

906. PUBLIC PROVIDENT FUNDS

Public Provident Funds.

(c) *Other Accounts.**Major/Sub-Major Heads.**Minor Heads.*

810. TRUSTS AND ENDOWMENTS.

Treasury Notes (1).

Endowments by the Late
King of Oudh.Trusts created under the
Edavagai Rights Acquisition
Act, 1955.Endowments for Charitable
and Educational Institutions.

Other Trusts (2).

NOTES.—(1) Separate sub-heads may be opened for the Treasury Notes on account of the 'Bhonsla and other Nagpur Temples' and Non-Transferable Notes at 4 per cent (Madras).

(2) Deposits of Trusts created by the "Nizam of Hyderabad" and 'Appropriation for the maintenance of Madho Rao' will be recorded under separate sub-heads under this minor head. This minor head will include inter alia transactions relating to 'Deposits of Assam William son Education Endowments Fund (Assam) Deposits of Gopal Chandra Trust Fund' (Assam), 8 per cent and 6 per cent Perpetua loans (Madras) and other similar trusts, if any, for each of which there will be specific sub-heads.

J. RESERVE FUNDS.

(a) Reserve Funds bearing interest.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
815. DEPRECIATION/RENEWAL RESERVE FUNDS.	Depreciation Reserve Fund— Railways (1).
	Depreciation Reserve Fund— Government Commercial Departments and Undertak- ings(2).
	Depreciation Reserve Fund— Government Non-Commercial Departments/Undertakings(2).
	Depreciation Reserve Funds— Investment Account (3).

NOTES.—(1) Depreciation Reserve Funds of commercial lines and strategic lines may be recorded distinctly under separate sub-heads below this minor head. Interest on the balances of these funds as well as interest and dividends on securities purchased from these funds are also credited to this head.

(2) Each fund relating to each Government Commercial or Non-Commercial department/undertaking may be recorded under a distinct sub-head below these minor heads.

(3) Investments relating to each fund may be recorded under a distinct sub-head below this minor head.

*Major/Sub-Major Heads.**Minor Heads.*81. GENERAL AND OTHER
RESERVE FUNDS.General and Other Reserve
Funds of Government Com-
mercial Departments/ Under-
takings (1).Development Fund for Agri-
cultural purposes.

Railway Pension Fund (2).

"Accident, Compensation,
Safety and Passenger Amen-
ities Fund.""Staff Benefit Fund (Rail-
ways).""Staff Benefit Fund (Rail-
ways)—Investment Account"Contingency Reserve Fund—
Electricity (3) (4).Contingency Reserve Fund—
Electricity-Investment
Account (4).

Amenities Reserve Fund.

General Insurance Fund.

General Insurance Fund—
Investment Account.

NOTES.—(1) This minor head will record transactions Reserve Funds of Government commercial departments such Fund of Light-houses and Lightships, and Deposits of Government commercial undertakings. Each fund may be recorded under a distinct sub-head.

(2) This fund has been set up to even out the fluctuating burden of pension payments over the years, that will otherwise arise.

(3) See Note (1) below major head " 816. Revenue Reserve Funds " extracted below :—

"Interest on the balances of this fund as well as interest and dividends on securities purchased from this fund are credited to this fund".

(4) These minor heads will include also the transactions on account of the Contingency Reserve Funds of the Nuclear Power Schemes. For this purpose a separate sub-head may be opened for the Contingency Reserve Fund of each Nuclear Power Station.

(b) *Reserve funds not bearing interest.**Major/Sub-Major Heads.**Minor Heads.*

822. SINKING FUNDS—

A. Appropriation for reduction
or avoidance of Debt.

Sinking Funds (1).

Other Appropriations (2).

B. Sinking Fund Investment
Account (3).Sinking Fund Investment
Account.

NOTES.—(1) This head is credited with the amount set apart each year for the sinking fund created for a loan by charge to "248. Appropriation for Reduction or Avoidance of Debt" and with the profits realised on investment of balances in the fund. The charges connected with the redemption of debt by direct discharge are debited to the head "Internal Debt.". On the maturity of the loan, the balance outstanding under this head is credited to the head "880. Miscellaneous Government Account-Ledger Balance Adjustment Account".

In cases of securities purchased and cancelled before maturity, the purchase price of the securities is debited initially to "Sinking Fund Investment Account". On actual cancellation of the securities, the nominal value of the securities cancelled is debited to the head "Internal Debt" by contra credit to the "Sinking Fund Investment Account" to the extent of the original purchase price and loss or gain, due to difference between the purchase price and the face value of the securities is debited or credited to this head (Sinking Fund). Simultaneously an amount equivalent to the nominal value of the securities cancelled is credited to "880. Miscellaneous Government Account-Ledger Balance Adjustment Account" by per contra debit to this head.

(2) This head will be closed to "880. Miscellaneous Government Account Ledger-Balance Adjustment Account".

(3) In cases where the amounts at credit of the Sinking Funds are invested the amount expended on the purchase of securities should be debited to this head which will be credited to the same extent when the securities are sold, and any profit or loss arising out of the investment being transferred to the head "Appropriation for Reduction or Avoidance of Debt-Sinking Funds". Interest realised on securities purchased on the investment account should be credited and any payment of advance interest on securities purchased on that account should be debited to the head 'Sinking Fund', unless the respective Government decide that such receipts on interest and payments of advance interest on securities purchased should be taken to the Revenue Account under, "049. Interest Receipts/049. Interest payments."

*Major|Sub Major-Heads.**Minor Heads.*

823. FAMINE RELIEF FUND .. Famine Relief Fund (1).

Famine Relief Fund—Investment Account (2).

NOTES.—(1) In States where this Statutory Fund is styled under a different name such as "West Bengal Famine Insurance Fund", in West Bengal, the nomenclature of this minor head may be modified accordingly. When more than one Fund other than this statutory fund is in operation in any State, e.g., Famine Fund Deposit Account (Bihar) each such fund may be exhibited under a separate sub-head, below this minor head. The Account of this fund may be exhibited under the following distinct sub-heads:—

Receipts—

Transfers from the revenue account.

Interest receipts.

Gain on realization of securities.

Other receipts.

Payments—

Transfers to the revenue account.

Transfers to general balances for repayment of debt.

Transfers to the general balance for financing loans to cultivators, etc.

Loss on realization of securities.

Other payments.

Wherever it is decided to transfer amount from this fund to general balance either for repayment of debt or for financing loans to cultivators, etc., such amounts shall be debited to the sub-heads "Transfers to General balance for repayment of debt" and "Transfers to general balances for Financing loans to cultivators, etc." respectively by per contra credit to "880—Miscellaneous Government Account-Ledger Balance Adjustment account."

(2) The sub-heads will be "Purchase of Securities" and "Sale of Securities."

*Major|Sub-Major Heads.**Minor Heads.*

24. CENTRAL ROAD FUND (1) Central Road Fund (1).

NOTES.—(1) This fund is constituted out of the proceeds of excise and import duties on motor spirits earmarked for road development. The amount sanctioned each year for transfer to this fund is credited to this head by contra debit to major head, "337. Roads and Bridges" in the account of the Central Government. Out of this amount 80 per cent is allocated to the States, etc., and the balance 20 per cent is retained by the Central Government as ordinary reserve to which is also added receipts accepted from other sources which are treated as Special Reserves.

The accounting procedure for allocations from this fund and expenditure therefrom is as under:—

A. Central Government and Union Territory Governments without Legislature— Direct expenditure on roads, etc., incurred and to be met out of the allocations from the Fund (Ordinary or Special) and the expenditure on the Roads wing of the Ministry of Transport are initially debited to major head, '337. Roads and Bridges' or any other appropriate head of account concerned and '296. Secretariat—Economic Services' respectively. The debits under these heads are subsequently set off by transfer of equivalent amount from this fund.

B. State Governments.—The amounts allocated to the State Governments whether from the 80 per cent allocation to the States or from the Reserves are debited in the Central Books to the major head '360. Grants-in-aid to State Governments'. This head is relieved simultaneously by a deduct entry by transfer of equivalent amounts from this Fund.

In the State Accounts, the amounts so received are credited to the major head '160. Grant-in-aid from Central Government'. Out of these amounts, the allocations other than those from reserves, are credited to major head '848. Other Deposits-Subventions from Central Road Fund', by per contra debit to the major head '337. Roads and Bridges' or any other appropriate head of account concerned. Such of the expenditure under this major head as is to be met out of the allocations other than those from the Reserves, is set-off by transfer of the equivalent amounts from the deposits head mentioned above.

C. Union Territories with Legislature.—The amounts sanctioned to the Union Territories with Legislature are debited in the accounts of the Central Government to the major head '361. Grants-in-aid to Union Territories Government'. This head is relieved simultaneously by transfer of equivalent amounts from this fund.

In the books of the Union Territory Governments with Legislature these grants are credited under the major head '160. Grants-in-aid from Central Government'. The expenditure in reimbursement of which these grants are made is debited to the major head '337. Roads and Bridges'.

*Major/Sub-Major Heads.***825. STATE ROADS AND BRIDGES
FUND.***Minor Heads.*State Road Fund.
State Road Fund Investment
Account.

State Bridges Fund.

State Bridges Fund Investment
Account.State Roads and Bridges
Fund.

Major/Sub-Major Heads.

826 DEPRECIATION/RENEWAL
RESERVE FUNDS.

Minor Heads.

Depreciation Reserve Funds of
Government Commercial
Departments/Undertakings
(1).

Depreciation Reserve Funds of
Government Non-commercial
Departments (1) (2).

NOTES.—(1) Please see Note (2) below the Major head '815. Depreciation/Renewal Reserve Funds'.

(2) This minor head is intended to record the transactions on account of Depreciation Reserve Funds of Non-commercial Departments of Government like the Government Presses.

*Major/Sub-Major Heads**Minor Heads*

829 DEVELOPMENT AND WELFARE FUNDS.

Development Funds for Educational purposes (1).

Development Funds for Medical and Public Health Purposes (2).

Development Funds for Agricultural purposes (3);

Development Funds for Animal Husbandry purposes.

Co-operative Development Funds (4).

Funds for Development of Milk Supply:

Industrial Development Funds (5).

Electricity Development Funds (6).

Capital Construction Funds.

Mining Areas Development Funds.

Port Development Fund.

Port Development Fund-Investment Account.

Special Development Funds (7)

Mines Welfare Funds (8).

Kutch Benevolent Fund.

Other Development and Welfare Funds (9).

Notes :—(1) This minor head will include funds like University Fund, Library Fund, Scholarships Fund, Education Cess Fund, Non-Government Schools and Colleges Loan Fund (Assam), Fund for Development of Hindi and other State Languages etc., which would be recorded under distinct sub-heads. Where any such fund is invested, the corresponding investments should also be exhibited under a distinct sub-head.

(2) This head includes funds like 'Hospital Fund', 'Fund for Research and Development of Haffkine Institute', 'Fund for development of Water-Supply (Madras), etc., which should be recorded under distinct sub-heads. Where any of the funds is invested, the corresponding investment should also be exhibited under distinct sub-heads.

(3) This includes 'State Agricultural Credit Relief and Guarantee Fund', 'Sugar Cane Cess Fund', etc., which should be recorded under distinct sub-heads. Where any of the funds are invested, the corresponding investments should also be exhibited under distinct sub-heads.

(4) This includes 'State Co-operative Development Fund'.

(5) Includes 'Industrial Loan Fund', 'Industrial Research and Development Fund', 'Cotton Textile Fund', 'Reserve Fund for protection of Sugar Industry' etc., as distinct sub-heads. If any of these funds are invested, the investment accounts should be exhibited under distinct sub-heads.

(6) Includes 'Special Reserve Fund—Electricity', 'Special Reserve Fund—Electricity Investment Account', etc., as distinct sub-heads.

(7) This minor head is intended to record transactions relating to counterpart funds where these are required to be kept distinct in Government accounts. A separate sub-head may be opened for each operational agreement.

(8) "Mica Mines Welfare Fund", "Coal Mines Labour Housing and General Welfare Fund", "Coal Mines Central Rescue Station Fund", "Kerala Mining Areas Welfare Fund", "Salt Mines Welfare Fund", etc., will appear as distinct sub-heads under this minor head.

(9) Includes 'Defence Modernisation Fund', 'Mandi Development Fund', 'Special Development and Reserve Fund (Mysore)', 'Village Development Fund', 'Fund for village reconstruction and Harijan uplift', 'Teachers' gratuity fund', 'Fund for the benefit of cotton growers', 'Fisherman's Relief Fund', 'Flood and Fire Emergency Fund', "Sugar Research and Labour Housing Fund", 'Fund for the promotion of education amongst the educationally backward classes', etc., as distinct sub-heads.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
835. GENERAL AND OTHER RESERVE FUNDS.	General Reserve Funds of Government Commercial Departments/Undertakings. Zamindari Abolition Fund., Religious and Charitable Endowment Funds. Railway Safety Works Fund. General Insurance Fund (1). General Insurance Fund— Investment Account (1). Food Grains Reserve Fund “Ethyle-Alcohol Storage faci- lities Fund.” “Levy Sugarprice Equalisa- tion Fund.” Other Funds (2). Other Funds—Investment Account (3).

NOTES—(1) Transactions relating to ‘Motor Vehicles (Third Party) Insurance Fund’ and the corresponding investments should be shown under distinct sub-heads.

Also includes transaction pertaining to the following funds which should be recorded under district sub-heads.

- (i) Emergency Risks (Good) Insurance Fund, 1962.
- (ii) Emergency Risks (Factories) Insurance Fund, 1962.
- (iii) Emergency Risks (Good) Insurance Fund, 1971.
- (iv) Emergency Risks (Undertaking) Insurance Fund, 1971.
- (v) War Risks (Marine Halls) Re-Insurance Fund, 1971.

(2) Includes the following funds, which should be recorded under distinct sub-heads:

- (i) Publication Fund (Assam).
- (ii) Magh Mela Fund (U.P.)
- (iii) Nazul Fund (Lucknow).
- (iv) Motor Transport Reserve Fund.
- (v) State Equalisation Fund.
- (vi) Silver Redemption Fund.

(3) ‘Investments’ in respect of the various funds referred to in Note (2) any, should be recorded under distinct sub-heads under this minor head.

K. DEPOSITS AND ADVANCES.

(a) Deposits bearing Interest.

Major/Sub-Major Heads

Minor Heads

836. CIVIL DEPOSITS

Security Deposits.

Other Deposits.

<i>Major/Sub-Major Heads.</i>	<i>Minor Heads.</i>
838. DEPOSITS OF LOCAL FUNDS.	Deposits of Municipal Corporations (1). Deposits of State Transport Corporation. Deposits of State Housing Boards. Deposits of other autonomous bodies (2).

NOTES.—(1) Deposits in respect of each Municipal Corporation may be shown under a distinct sub-head.

(2) This minor head will record interest bearing deposits of autonomous bodies which have been declared as Local Funds. Deposits in respect of each such fund will be recorded under a distinct sub-head.

Major/Sub-Major Heads.

Minor Heads.

S42. OTHER DEPOSITS ..

National Defence Fund.

Deposits of Shipping Development Fund.

Deposits of Government Companies and Corporations, etc. (1).

Field Deposits

Telephone Application Deposits

Miscellaneous deposits (2).

NOTES.— (1) Deposits of each Government Company/Corporation will be recorded under a separate sub-head.

(2) This is a residuary head, intended to record all types of miscellaneous deposits with a distinct sub-head for each type of deposit.

(5) Deposits not bearing Interest.

Major/Sub-Major Heads.

Minor Heads.

843. CIVIL DEPOSITS

- Revenue deposits (1).
- Customs and Opium deposits (2).
- Security deposits (3).
- Civil Court deposits (4).
- Criminal Courts' deposits.
- Personal deposits (5).
- Trusts Interest Funds (6).
- Public Works deposits.
- Forest deposits.
- Deposits of Police Funds.
- Other departmental deposits.
- Deposits for purchases, etc., in India (7).
- Deposits for purchases, etc., abroad (8).
- Export Trade Deposits
- Deposits received by Government Commercial Undertakings.
- Deposits under various Central and State Acts (9).
- Deposits for work done for Public Bodies or private individuals (10).
- Deposits of fees received by Government servants for work done for private bodies.
- Companies liquidation accounts (11).

*Major/Sub-Major Heads.*843. CIVIL DEPOSITS—*cont.**Minor Heads.*

Provident Societies liquidation accounts (12).

Deposits of autonomous District and Regional Funds (Assam, Meghalaya and Mizoram).

Deposits in connection with elections (13).

Mines Labour Welfare deposits (14).

Deposits of educational institutions.

Unclaimed deposits in the G.P. Fund (15).

Unclaimed Savings Bank deposits.

Unclaimed deposits in other Provident Funds (15).

Deposits of Local Bodies for meeting claims of contractors/employees / pensioners; etc., who have migrated to Pakistan.

Deposits on account of cost price of liquor, ganja and bhang.

Other deposits (16).

NOTES.—(1) Revenue deposits are deposits made in Revenue Courts be in connection with revenue administration.

(2) These will appear as deposits of the Central Government in the Accounts of Accountant-General.

(3) These will include earnest money deposits made by intending tenders of the Civil and Defence Departments and security deposits realised by the Police Department, under the Motor Vehicles Tax Act or other Acts. In the case of earnest money deposits intending tenders of the P.W.D. those relating to successful tenderers, where the Departmental Officers of the P.W.D. desire that these deposits should be transferred to the credit of the P.W.D. as security deposit of contractors, they may be transferred to the minor head P.W. Deposits, in terms of rule 631 of the C.T. Rs. Vol. I. This head also included cash security deposits realised under the Financial Rules of the Government Cash security deposits of subordinated of the Public Works Department realised in Public Works Divisions, will, however, be credited under the minor head "Public Works Department".

(4) Under Civil Court Deposits, Supreme Courts, High Courts, Small Cause Courts and Income-tax Officers who receive such deposits may be distinguished in inner columns.

(5) 'Personal Deposits' are deposits of which a banking account only is kept (not being Civil or Criminal Court Deposits). Details such as "Wards" and "Attached Estates Deposits" and "Trusts and Endowments" may be kept in the local accounts.

(6) This head is intended as a 'Personal deposits' for accommodating receipt on account of interest on the securities held by the Accountants General and other Government Officers acting as Treasurers of Charitable Endowments under the Charitable Endowments Act, and also for making payment of arrears of interest, etc., from out of the accretions and balances lying at the credit of this head.

(7) This head is intended to record inter-alia the deposits received from Municipalities and other outside bodies, etc., on account of value of stores purchased by them through the Director General of Supplies and Disposals of Government of India or other Central Stores purchases organisation, etc., in the State Governments.

(8) Amounts deposited in respect of purchases and procurements under foreign Credit/Loan Agreements are adjusted under a sub-head "Purchases under Credit/Loan Agreements", while those relating to other purchases and procurements, viz., through the I.S.M., etc., are taken to a sub-head "Other Purchases". Suitable detailed heads may be opened for each Credit/Loan Agreements wherever necessary. Another sub-head "Miscellaneous" is intended to account for the rupee deposits made by the State Electricity Boards on account of inspection charges.

(9) Deposits in respect of each "Act" may be shown under a distinct sub-head, such as "Deposits under Section 22-D of Minimum Wages Act, 1948", "Deposits under the Contract Labour (Regulations and Abolition) Act, 1970", "Deposits of the surplus estates of deceased officers, deserters and others of the Indian Army", "Deposits under the Bombay Public Conveyance Act", etc.

(10) Sums received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies are credited to this head. Fees deposited by Indian Nationals for procurement of educational certificates, etc., for them from the Bangladesh authorities (through the Indian High Commission in Bangladesh) will also be recorded under this minor head.

(11) This head is intended to record the credits on account of unclaimed dividends and undistributed assets of companies in official or voluntary liquidation.

(12) This head receives the sums made over by the Liquidators to the Superintendent of Insurance under section 93 (5) of the Insurance Act, 1938. If within a period of five years from the date on which any sums have been made over to the Superintendent of Insurance an order of a Court of competent jurisdiction has not been obtained at the instance of any claimant to such sums for their disposal, the said sums shall become the property of Government.

(13) The deposits under this minor head are to be classified under the following sub-heads :—

1. Deposits made by candidates for State Union Territory Legislature.
2. Deposits made by candidates for Parliament.
3. Deposits made for election petitions.
4. Deposits made for election appeal.
5. Deposits made by candidates for Presidential/vice-presidential elections

(14) Deposits on account of the Coal, Mica and Other Mines may be shown under distinct sub-heads.

(15) The sums lying at the credit of the subscribers in these Provident Funds, of which payments have not been taken within prescribed period after they become payable under the P.F. rules, should be transferred to these heads at the end of each year, and dealt with under the ordinary rules relating to deposits.

(16) This residuary minor head includes all other categories of deposits, which cannot be brought under the other distinct minor heads under this major head. These include "Deposits of the District Chowkidar Reward Fund, Assam" "Deposits of the Assam Village Development Fund" "Deposits of the Coal field Recruiting Organisation" "Municipal Taxes on Government Residential Buildings" "Sinhastha Mela Fund (M.P.)" "Official Receivers Remuneration Fund" "Cash Deposits of Retiring Government servants", etc., Separate sub-heads may be opened for each of these deposits, under this minor head.

*Major/Sub-Major Heads.**Minor Heads.*

847. DEPOSITS OF LOCAL FUNDS.

District Funds.
 Municipal Funds.
 Contonment Funds.
 Insurance Association of India-
 Funds.
 State Transport Corporation
 Funds.
 Funds of the Indian Council of
 Agricultural Research.
 State Electricity Boards Work-
 ing Funds.
 State Housing Board Funds.
 Panchayat Bodies Funds (1).
 Education Funds.
 Medical and Charitable Funds.
 Port and Marine Funds.
 Other Funds.

NOTES :

(1) Includes funds such as "Panchayat Samiti Funds", Village Panchayat Funds", "Zila Parishad Funds", etc., which may be exhibited under district sub-heads.

(2) Includes all other miscellaneous funds such as "Town and Board Funds" which may be shown under district sub-heads.

Major/Sub-Major Heads. *Minor Heads.*

848. OTHER DEPOSITS	Subventions from Central Road Fund (1).
	Countess of Dufferin Fund.
	Cement Regulation Account.
	Deposits of Mines Provident Fund.
	Deposits of Local Bodies for discharge of loans (2).
	Deposits of Market Loans (3).
	Accounts under Indo-U.S. Agreement 1974 (5)
	Miscellaneous Deposits (4).

Notes.—(1) See Note I (B) below the major head "824. Central Road Fund".

(2) Represents deposits of Sinking Funds created by local bodies for discharge of Loans taken from Government.

(3) Subscriptions received towards various market loans floated by the State/Central Governments are initially recorded under this minor head, pending eventual transfer to the major head "Internal Debt of the State Governments/Central Government-Market Loans" on receipt of details from the Reserve Bank of India, Bombay.

(4) This residuary minor head is intended to record transactions on account of deposits which cannot be accommodated under any of the other minor heads under this major head. Separate sub-heads may be opened for each type of such deposit.

(5) Following are the authorised sub heads under this minor head "Transition Account under Indo-U.S. Agreement 1974", "Colley Accounts under the Indo-U.S. Agreement 1973" "Rupee Account under the Indo-U.S. Agreement 1974", "Dollar Denominated Account under the Indo U.S. Agreement 1974.

Authority :—Ministry of Finance (DEA)'s letter No. 500-B (AB)/74 dated 28th May 1974 File No. 207-AQ/1973

(c) *Advances.*

<i>Major/Sub-Major Heads.</i>	..	<i>Minor Heads.</i>
850. CIVIL ADVANCES	..	Forest Advances. Revenue advances (1). Other departmental advances (2). Other advances (3).

NOTES (1).—Will be divided under two sub-heads with details as follows :—

<i>Sub-Heads.</i>	..	<i>Detailed Heads.</i>
Advances for Survey Operations.	..	Advances for boundary pillars Revenue Survey Advances. Talukdari settlement advances. Cost of survey marks. Cost of boundary marks recoverable from landholders. Cost of boundary marks pending completion of survey operation.
Excise Advances	.. ..	Abkary Advances.

(2) Separate sub-heads may be opened for each type of advance granted for departmental purposes. Separate sub-heads may be opened for departmental advances granted by High Commission for India in London.

(3) Includes advances for rest camps granted by Civil Officers for marching of troops. This will also include transactions of the nature of Special Advances. For each such advance, a separate sub-head may be opened, and advances granted to families of deceased Government servants under provisions of rule 262 of General Financial Rule 1963 or other similar provisions in the State Financial Rules.

L. SUSPENSE AND MISCELLANEOUS.

(b) Suspense.

<i>Major / Sub-Major Heads.</i>	<i>Minor Heads.</i>
858. SUSPENSE ACCOUNTS	Departmental Adjusting Account (1).
	Cash Settlement Suspense Account (2).
	Pay and Accounts Offices Sus- pense (3).
	Reserve Bank Suspense-Head quarters (4).
	Central Accounts Office-Reserve Bank Suspense.
	Provident Fund Suspense.
	Tele-communication Accounts Office Suspense.
	Suspense Account (Civil) (5).
	Suspense Account (Posts and Telegraphs) (6).
	Suspense Account (Defence) (6).
	Suspense Account (Railways) (6).
	Remittances between England and India through Reserve Bank.
	Payments to exports under the U.S. AID P.D. 31 Pro- gramme.
	Payment on behalf of Central Claims Organisation-Pensions and Provident Funds.
	Adjustments in Debt Settle- ment with Pakistan.
	Transactions on behalf of the Reserve Bank (7).

The sub-heads at (i) and (ii) above will be used for initially classifying the inter-divisional transactions relating to the services rendered or supplies made by one division to another pending clearance on receipt of cheque/draft from the division concerned.

Recoveries on account of rent made in one State on behalf of another State are to be credited under sub-head at (iii) above. This will be cleared when bank drafts are drawn by the Accountant General concerned in favour of the Accountant General of the Division on behalf of which the rent is recovered.

The sub head (iv) is used for settlement of transactions pertaining to the Provident Fund Credits/Debits of Certain Indian Revenue Services officers (viz Indian Income Tax Service, Class I, Central Excise and Customs Service Class I, Central Revenues Chemical Service Class I and Chief Accounts Officers and Assistant Chief Accounts Officers, Class II under the control of the Central Board of Customs and Excise which are centralised in the books of the Accountant-General, Central, Bombay, The Credit/Debits initially recorded under this head in the Central Sections of the Accounts of the various other Accountant-General, be paired off in their books with reference to the net debit for the amount of the demand drafts (purchased for being sent to the A. G. Central Bombay) with schedules showing details of of the Credits debits), which will be

appearing through the treasury accounts. The Accountant-General, Central Bombay will on receipt of the Bank drafts along with the relevant schedules and vouchers showing the details bring to account the credits and debits under "G.P.F. (Central) in the month of account, then open by debit to this suspense head with the amount of the demand drafts per contra". The debit under this suspense head will be eventually cleared in his books with reference to the credit for the realisation of the Bank drafts to be encashed by him received through the treasury accounts. In a month in which the net amount under this suspense head happens to be "debit" the Accountant-General concerned will merely intimate such net debit to the A.G., Central Bombay forwarding in support thereof the relevant schedules and vouchers. On receipt of these documents, the Accountant-General Central, Bombay will account for the G.P.F. transactions under G.P.F. Central affording Credits/debits to subscribers' account, per contra credit to this suspense head for the net debit intimated by the other Accountant-General. This credit under the suspense head in the books of the Accountant-General, Central, Bombay, will be cleared, by purchasing demand drafts for the amounts to be sent to the Accountants General concerned".

The sub-head (iv) above is used for the settlement of Provident Fund credits and debits pertaining to All India Service Officers (i.e. I.C.S., I.A.S., I.P.S. etc.) borne on the Ministries or Departments of the Central Government in Delhi and whose pay and allowances are audited and adjusted in accounts by the Accountant General, Central Revenues and Commerce, Works and Miscellaneous but who are subscribing to the I.C.S. Provident Fund All India Service Provident Fund, etc., which form part of the Public Accounts of the State Governments concerned. It is also to be utilised for the settlement of recoveries made from the said officers on account of interest bearing advances received by them from the State Government which are in the process of recovery even after their transfer to the Central Government on deputation. There will be as many such detailed heads below this sub-head as the number of States are concerned.

(3) This head is intended for the initial record of inter-departmental and inter-Government transactions where on one side a separated Pay and Accounts Officer is a party as well as for recording the initial debit on account of outstation payments of pay, allowances, etc., by Government drafts when the amounts are to be taken to final heads of account in the succeeding month's accounts

Separate sub-heads "Transactions adjustable with Accountant-General, Tamil Nadu (Central)/Accountant-General, Tamil Nadu (State), Pay and Accounts Officer, Works, Housing and Supply, Bombay/Northern Railway" and so on, will be opened under this minor head for each Accounts Officer with whom the transactions are to be settled. For the other category of transactions also a separate sub-head 'Pay bills of out-station Establishment' will be opened. The amount placed under this suspense head will be cleared by minus debit or minus credit, as the case may be.

(4) Debits and credits appearing in the Bank's Scrolls on account of cash settlement of inter-departmental and inter-Government transactions involving on one side a separated Pay and Accounts Officer are recorded under this head pending adjustment of the accounts received from the other party. The amounts so adjusted will be cleared by minus debit or minus credit as the case may be.

(5) This head is intended to record transactions such as "Treasury Suspense", "Objection Book Suspense", National Defence Fund Suspense and items of receipts and payments appearing through Inward Settlement and Exchange Accounts which cannot be transferred to final heads of account due to one reason or other such as want of full particulars/vouchers etc. Decretal amounts ordered to be deposited by Appellate Courts, either as a condition precedent to the grant of stay order, as well as amounts deposited in Supreme Court as security deposit while filing appeals against the decisions of High Courts are also recorded under this minor head under a distinct sub-head.

(6) This head is sub-divided into-

- Reserve Bank Suspense.
- Pay and Accounts Officers—Suspense.
- Remittances into Banks.
- Cheques and Bills.
- Other transactions.

(7) The receipts and payments on account of the Reserve Bank appearing in the Government accounts should in the first instance be credited or debited to this minor head under the appropriate sub-heads specified below :—

Receipts.

1. Renewal and enfacement fees on G. P. Notes.
2. Commission for the management of Public Debt.
3. Brokerage, Commission, etc., on new loans.
4. Postage and telegram charges and out of pocket expenses in connection with new loans.
5. Postage and telegram charges reimbursed to the Public Debt Office.
6. Miscellaneous.
7. Balance due from the Reserve Bank.

Payments.

8. Cost of note forms.
9. Charges for remittance of treasure—

- (a) Police escort charges.
 - (b) cost of boxes, cart and cooly hire, etc.
 - (c) Pay and allowances of potdars.
 - (d) Railway and Steamer freights.
10. Dividend on Reserve Bank Shares.
 11. Miscellaneous.
 12. Balance due to the Reserve Bank.

Transactions on account of the Reserve Bank occurring at Treasuries or sub-Treasuries should be carried by the Government Central or State, in whose jurisdiction the Treasury or Sub-Treasury is situated, until they are cleared by the Accountant-General with the Bank. Transactions, brought to account under this head by adjustment in Accounts Offices should be classified as Central or State according as the office of the origin is Central or State.

This minor head should also be opened in the books of Railway Accounts Officers for adjustment of the cost of Railway freight in connection with the remittances of treasury. Each Railway Accounts Officer will prepare monthly bills for the amounts of credit notes and Railway Warrants issued by the Reserve Bank, or on its behalf, by Treasury Officers, etc., and submit them to the Central Accounts Section of the Reserve Bank at Nagpur which will make payment by cheques, drafts or remittance transfer receipts. The bills for the amount of commission due on these credit notes and Railway Warrants will be similarly dealt with.

Explanation.—Charges for remittances of treasure for which the Reserve Bank of India is liable, include charges for keeping Currency Chests supplied with sufficient notes and coins, charges for remittance of small coins between regular Small Coin Depots and treasuries and sub-treasuries where there are Currency Chests and charges for remittance of uncurrent coin when sent separately

(8) See Note 5 below Article 181 of Account Code, Vol. IV".

(9) This minor head has been opened for recording transactions of recoveries of compulsory deposit of 100% of Emoluments (Compulsory Deposit) Ordinance 1974".

(10) The minor heads have been opened for recording transactions of deductions/repayments of compulsory deposits of 50% of additional dearness allowance separately for the period upto 30-6-76 and thereafter from 1-7-76 under the "Additional Emoluments (Compulsory deposit) Act, 1974 and the Additional Emoluments (Compulsory Deposit) Amendment Act, 1976" respectively.

*(c) Other Accounts.**Major/Sub-Major Heads.**Minor Heads.*

870. CHEQUES AND BILLS ..	Pre-audit cheques. Pay and Account Offices cheques. Departmental cheques (1). Treasury cheques. I.R. L.A. cheques. Telecommunication Accounts Office cheques.
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NOTE.—(1) Any Civil Department other than Public Works and Forest Departments authorised to draw money on cheques will operate this head.

<i>Major/Sub Major Heads.</i>	<i>Minor Heads.</i>
871. DEPARTMENTAL	Civil.
BALANCES (1).	Posts and Telegraphs.
	Defence.
	Railways.

NOTE.—(1) These accounts receive debit for the cash balance held by departmental officers outside the generally available cash balances.

*Major/Sub-Major Heads.**Minor Heads.*

872. PERMANENT
 IMPRES.

CASH

Civil.
Posts and Telegraphs.
Defence.
Railways.

Major/Sub-Major Heads.

873. CASH BALANCE Cash Balance Investment
 INVESTMENT ACCOUNT. Account (1).

NOTE.—(1) This minor head is intended for the record of transactions connected with temporary investments of cash balance e.g. in short term loans or other Government securities. Long term investments in industrial or commercial concerns etc., should not be accommodated under this minor head, but routed through the Consolidated Fund. In the Central Accounts this head is debited with the amounts expended on the purchase of securities, and on the cancellation of the loans, the nominal value of the cancelled securities is debited to "Internal Debt" etc., by per contra credit to this head to the extent to the purchase price originally debited to it. The difference, if any, will be added to or deducted from interest on cash balance investment under "049—Interest Receipts". Similarly any profit or loss arising out of the transfer of securities held in the investment account is adjusted by addition to or deduction from the amount of the said interest, the sale proceeds being credited to this head to the extent of the purchase price. This minor head will include investment of surplus cash balances of High Commissions or India in United Kingdom.

*Major/Sub-Major Heads.**Minor Heads.*

874. SECURITY DEPOSITS MADE
BY GOVERNMENT.

Security deposits made by
Government.

*Major/Sub-Major Heads.**Minor Heads.*

875. DEPOSITS WITH RESERVE BANK. Deposits with Reserve Bank (1)

NOTE.—(1) This is a mere adjusting head and records the net results transactions and adjustment with the Reserve Bank pending eventual to the sector "N. Cash Balance—Deposits with the Reserve Bank".

(d) *Accounts with Governments of foreign countries.**Major/Sub-Major Heads.**Minor Heads.*

879. ACCOUNTS	WITH	Aden.
GOVERNMENTS	OF	Australia.
OTHER COUNTRIES.		Burma.
		Malaysia.
		Pakistan (1).
		Singapore.
		Sri Lanka (Ceylon).
		United Kingdom.
		Other Governments (2).

NOTES.—(1) Separate sub-heads may be opened for transactions in respect of 'Civil', 'Posts and Telegraphs', 'Defence' and 'Railways'. A separate detailed head may be opened for each State Accounts Officer in Pakistan in the accounts of the States which have agreed to operate on this head.

(2) This head is intended for the record of transactions with Nepal, Bhutan and other Governments, with a distinct sub-head for each Government.

(e) *Miscellaneous.**Major/Sub-Major Heads.**Minor Heads.*

880. MISCELLANEOUS GOVERNMENT ACCOUNT.	Ledger Balance Account (1).	Adjustment
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Write off from heads of account
closing to balance (2).

NOTES.—(1) The 'Revenue', 'Expenditure' and 'Capital Heads' of account, are separately closed to Government Account, through this head, in the Journal and Ledger, for purpose of preparing the General Review of Balances and proving the account for the whole year through the Trial Balance Sheet. Such other heads in the Public Account like "Sinking Funds—Other Appropriations", "Accounts between Civil and Defence" etc. which are closed to Government are also brought on to this head through the Journal and Ledger.

(2) This head is intended for the 'Writes off' from heads of account closing balance under sanction of the Comptroller and Auditor General, Government or the Accountant General wherever the power has been delegated to him.

M. REMITTANCES.

(a) *Money orders, Remittances and adjustments between the officers rendering accounts to the same Accountant-General, etc. and other Remittances.*

Major/Sub-Major Heads.

881. MONEY ORDER.

Minor heads.

Inland Money Order.

Foreign Money Order.

Major/Sub-Major Heads.

882. CASH REMITTANCES
AND ADJUSTMENTS
BETWEEN OFFICERS
RENDERING ACCOUNTS
TO THE SAME ACCOUNT-
TANT-GENERAL/
ACCOUNTS OFFICER.

Minor Heads.

Cash Remittances between Treasuries and Currency chests.
Public Works Remittances (1).
Forest Remittances.
Remittances of Government Commercial Undertakings.
Reserve Bank of India Remittances (2).
Small Coin Depot Remittances.
Mint Remittances.
Other Departmental Remittances (3).
Assam and Meghalaya Remittances.
Miscellaneous Remittances.
Pay and Accounts Office Remittances.
Transfers between Pay and Accounts Officers of the same Ministry.
Transfers between Accounts Officers, Commerce, Works and Miscellaneous.
Transfers within the Rajasthan Canal Project (4).
Mines Labour Welfare Remittances (5).
Posts and Telegraphs Remittances

Transfers within the same Railway.
Remittances of Military Engineers Services (6).
Transfers between Officers of the Military Engineer Services (7).
Mizoram Suspense.
Balance of Arunachal Pradesh.

NOTES.—(1) For transactions of Public Works Officers with Treasury and Other Officers of the Civil Departments (including Forests Department) within the same circle of Account. Transactions originating in other circles of account are also passed on to Public Works Officers by the Accountants-General through this head. This head is sub-divided into the following sub-heads (viz):—

- I. Remittances into Treasuries.
- II. Public Works Cheques.
- III. Other Remittances—
 - (a) Items adjustable by Civil.
 - (b) Items adjustable by Public Works.
- IV. Transfers between Public Works Officers.

If a Public Works Officer deals with Treasuries in account with another Accounts Officer, the transactions on account of remittances into such treasuries and cheques drawn on such Treasuries are classified as pertaining to the sub-head " III. Other Remittances—(b) Items adjustable by Public Works ".

The procedure mentioned above does not apply to transactions in respect of cheques and cash remittances of Central Public Works Officers, occurring in State Treasuries. These items are passed on to the Accountant General concerned through Exchange Accounts in accordance with the procedure laid down in Article 133 of Account Code, Vol. IV.

The sub-head " Transfers between Public Works Officers " is intended for settlement of transaction between Public Works Divisional Officers rendering account to the same Accountant-General, who have not switched over to the system of 'Cash Settlement'. [See note (2) below major head " 858. Suspense Accounts".]

(2) This head records transactions connected with the drawing and encashment of Telegraphic transfers and drafts on Reserve Bank Account, including transactions relating to Security Deposit interest drafts and Dividend Warrant payment orders issued by the Bank.

(3) This head is intended for remittances between Treasuries and the Departmental Accounts. A separate sub-head may be opened for each Department which has been allowed to have this facility such as ' Opium ', ' Excise ', ' Customs etc.

(4) This head is intended for the initial record of inter-departmental and inter-Governmental transactions to be settled in Cash (by cheques/Bank Draft by the Chief Accounts Officer, Rajasthan Canal Project. It is subdivided into—

- (1) Items adjustable by the Chief Accounts Officer.
- (2) Items adjusted by the Chief Accounts Officer.
- (3) Items adjusted by the Division.

(5) Separate sub-heads may be opened for " Coal " and other Mines Labour Welfare Remittances.

Remittances and other transactions between Army and Military Engineering Services within the same Military Accounts District, are adjusted under the head.

(7) Transfers between Military Engineering Services District within the same Military Accounts District, are accounted for under this minor head.

Major/Sub-Major Heads.

Minor Heads.

885. OTHER REMITTANCES..

Foreign Remittances.

(b) *Inter-Government Adjustment Account.**Major|Sub-Major Heads.**Minor Heads.*

886. ADJUSTING ACCOUNT
BETWEEN CENTRAL
AND STATE GOVERN-
MENTS.

A separate minor head for each
State Government and Cent-
ral Government and a minor
head "Other items".

Major/Sub-Major Heads.

**887. ADJUSTING ACCOUNT
WITH RAILWAYS.**

Minor Heads.

A separate minor head for each Railway, the Financial Advisor and Chief Accounts Officer of C.L.W., D.L.W., I.C.F., etc., and the Secretary, Railway Board.

Major/Sub-Major Heads.

888. ADJUSTING ACCOUNT
WITH POSTS AND
TELEGRAPHS.

Minor Heads.

A separate minor head for each
Posts and Telegraphs
Accounts Officer.

Major/Sub-Major Heads.

889. ADJUSTING ACCOUNTS
WITH DEFENCE.

Minor Heads.

A separate minor head for each
Defence Accounts Officer.

Major/Sub-Major Heads.

890. ACCOUNTS WITH STATES
ETC. (RAILWAYS) (1).

Minor Heads.

A separate minor head for each Accounts Officer, with whom the transactions are adjustable.

NOTE.—(1) This head will be operated only by the Account Officers of the Railways for adjustment of transactions arising in their accounts and adjustable in the books of the Civil Accounts Officers.

*Major/Sub-Major Heads.**Minor Heads.*

891. ACCOUNTS WITH STATES,
ETC. (POSTS AND
TELEGRAPHS) (1).

A separate minor head for each
Accounts Officer, with whom
the transaction are adjust-
table.

NOTE.— (1) This head is operated only by the Accounts Officers of the Chief Accounting Authority in Posts and Telegraphs and his subordinate Officers, for adjustment of transactions arising in their accounts, and adjustable in the books of the Civil Accounts Officers.

Major/Sub-Major Heads.

892. ACCOUNTS WITH STATES,
ETC. (DEFENCE) (1).

Minor Heads.

A separate minor head for each Accounts Officer, with whom the transactions are adjustable.

NOTE.—(1) This head is operated only by the Accounts Officers of the Defence for the adjustment of transactions arising in their accounts, and adjustable in the books of the Civil Accounts Officers.

Major/Sub-Major Heads.**893. INTER-STATE SUSPENSE
ACCOUNT.****Minor Heads.****A separate minor head for trans-
actions between any two
States.**

N. CASH BALANCE.*Major/Sub-Major Heads.*

999. CASH BALANCE

Minor Heads.

Cash in Treasuries.

Deposits with Reserve Bank.

Remittances in Transit—Local.

Remittances in Transit-Foreign.

APPENDIX-C.

STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

(SEE PARAGRAPH 21)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (skeleton form with actuals filled in)</i>
			<i>The Finance Department and Administrative department from the Estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
RECEIPTS.					
021. Taxes on Income other than Corporate tax.					
22. Taxes on Agricultural Income					
029. Land Revenue	Commissioner Land Revenue.	Land Revenue Department	October 5	October 5	October 5
AA. Land Revenue Tax.					
AD. Receipt from Management of Ex-Zamindari Estates.	Commissioner of Land Revenue Settlement of Estates.	Do.	Do.	Do.	Do.

APPENDIX C.

STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND FINANCE DEPARTMENT, ETC.

(See PARAGRAPH 21.)

Head of Account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton from the actuals filled in).
			The Finance Department and administrative department from the estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
A.F. Sale proceeds of waste Lands and Redemption of land tax.	Commissioner of Land Revenue.	Revenue Department	October 5	October 5	October
Service and Service	Do.	Do.	Do.	Do.	Do.
AM. Other Receipts	Do.	Do.	Do.	Do.	Do.

AJ. Deduct portion of Land Revenue due to Irrigation Works.	Do.	Do.	Do.	Do.	Do.
030. Stamps and Registration Fees.	Superintendent of Stamps.	Commercial Taxes and Religious Endowments Department.	Do.	Do.	Do.
B. STAMPS—JUDICIAL —					
AA. Court fees realised stamps—					
AB. Sale of Stamps	Superintendent of Stamps.	Commercial Taxes and Religious Endowments Department.	Do.	Do.	Do.
AE. Other Receipts	Do.	Do.	Do.	Do.	Do.
C. STAMPS—NON JUDICIAL—					
AA. Sale of Stamps	Do.	Do.	Do.	Do.	Do.
AB. Duty on impression documents.	Do.	Do.	Do.	Do.	Do.
AC Other Receipts	Do.	Do.	Do.	Do.	Do.
D. REGISTRATION FEES—					
AA. Fees for Registering documents.	Do.	Do.	Do.	Do.	Do.
AB. Other Receipts	Do.	Do.	Do.	Do.	Do.

APPENDIX C.

STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATE ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

(See PARAGRAPH 21.)

Head of Account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant General are due to the Finance Department (Skeleton from with actuals filled in).
			The Finance Department and Administrative department from the estimate Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
031 Estate Duty—					
A. Agricultural Land	Finance (B.g.)	C.T. & R.E. Depart-	Do.	Do.	Do.
AC. Shares of net proceeds assigned to States.	Department.	ment.			
. Property other than Agricultural Land.					

AC. Share of net proceeds assigned to States.	Finance (B.G.) Department.	Commercial Taxes and Religious Endowments Department.	October 1	Do.	Do.
035. Taxes on property other than Agricultural Land.	Commissioner of Urban Land Tax.	Revenue Department	Do.	Do.	Do.
AA. Ordinary Collections	Do.	Do.	Do.	Do.	Do.
AB. Other Receipts	Do.	Do.	Do.	Do.	Do.
039. State Excise Board—					
AA. Country Spirit	Revenue Department	Prohibition and Excise Department.	Do.	Do.	Do.
AB. Country Fermented Liquors.	Do.	Do.	Do.	Do.	
AC. Malt liquors and Spirits	Do.	Do.	Do.	Do.	Do.
AD. Foreign Liquors and Spirits.	Do.	Do.	Do.	Do.	Do.
AE. Correctional and Denatured Spirit and Medical Wines.	Do.	Do.	Do.	Do.	Do.
AF. Medicinal Toilet Preparations containing alcohol, opium etc.	Do.	Do.	Do.	Do.	Do.
AG. Opium Hemp and other Drugs etc.	Do.	Do.	Do.	Do.	Do.
AM. Fines and Confiscation.	Revenue Department	Prohibition and Excise Department.	Do.	Do.	Do.
AJ. Other Receipts	Do.	Do.	Do.	Do.	Do.
AK. Services and Service Fees	Do.	Do.	Do.	Do.	Do.

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STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATE ON WHICH THE ESTIMATE SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton from with actuals filled in).</i>
(1)	(2)	(3)	<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	(6)
040. <i>Sales Tax</i>	Commissioner of Revenue (Commercial Taxes).	C.T. & R.E. Department.	October 1	October 5	October 5
AA. Receipts under the Central Sales Tax Act.	Do.	Do.	Do.	Do.	Do.
AB. Receipts under the State Sales Tax Act.	Do.	Do.	Do.	Do.	Do.

AE. Tax on sale of Motor Spirits and Lubricants.	Do.	Do.	Do.	Do.	Do.
AF. Other Receipts	Do.	Do.	Do.	Do.	Do.
041. Taxes on Vehicles ..	Transport Commissioner	Home Department	Do.	Do.	Do.
AA. Receipts under the Indian Motor Vehicles.	Do.	Do.	Do.	Do.	Do.
AB. Receipts under the State Motor Vehicles Taxation Act.	Do.	Do.	Do.	Do.	Do.
AC. Other Receipts	Do.	Do.	Do.	Do.	Do.
AG. Opium Hemp and other Drugs etc.	Do.	Do.	October 1	October 5	October 1
AN. Fines and Confiscation ..	Revenue Department	Prohibition and Excise Department.			
AJ. Other Receipts	Do.	Do.	Do.	Do.	Do.
AK. Services and Service Fees ..	Do.	Do.	Do.	Do.	Do.
040. Sales Tax	Commissioner of Revenue (Commercial Taxes)	C.T. and R. E. Department.	Do.	Do.	Do.
AA. Receipts under the Central Sales Tax Act.	Do.	Do.	Do.	Do.	Do.
AB. Receipts under the State Sales Tax Act.	Do.	Do.	Do.	Do.	Do.
AE. Tax on sale of Motor Spirits and Lubricants.	Do.	Do.	Do.	Do.	Do.

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(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which the actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
RECEIPTS					
(1)	(2)	(3)	(4)	(5)	(6)
AF. Other Receipts	Do.	Do.	Do.	Do.	Do.
041. Taxes on Vehicles	Transport Commissioner	Home Department ..	Do.	Do.	Do.
AA. Receipts under the Indian Motor Vehicles Act.	Do.	Do.	Do.	Do.	Do.
AB. Receipts under the State Motor Vehicles Taxation Act.	Do.	Do.	Do.	Do.	Do.
AC. Other Receipts	Do.	Do.	Do.	Do.	Do.

043. Taxes and Duties	Chief Electrical Inspector to Government.	Public Works Department.	Do.	Do.	Do.
Electricity.					
AA. Taxes on consumption and sales of Electricity.	Do.	Do.	Do.	Do.	Do.
AB. Fees under the Indian Electricity Rules.	Do.	Do.	Do.	Do.	Do.
AC. Fees for the Electrical Inspector of Cinemas.	Do.	Do.	Do.	Do.	Do.
AD. Other Receipts	Do.	Do.	Do.	Do.	Do.
045. Other Taxes and Duties on Commodities and Services.	Commissioner of Revenue (Commercial Taxes).	C.T. and R. E. Department.	Do.	Do.	Do.
AA. Entertainment Tax	Do.	Do.	Do.	Do.	Do.
AB. Betting Tax	Do.	Do.	Do.	Do.	Do.
AM. Receipts under Sugar-Cane Regulations-Supply and Purchase Control Act.	Director of Agriculture Industries	Department.	Do.	Do.	Do.
049. Interest Receipts—					
D. Interest Receipts of States Under Governments.—					
AA. Interest from Departmental Commercial under Taxing.	Accountant-General	Finance (Budget)	Do.	Do.	Do.
AB. Interest from Public Sector and other under Taxing.	Do.	Do.	Do.	Do.	Do.
AC. Interest from Local Bodies	Do.	Do.	Do.	Do.	Do.

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(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton from the actuals filled in)</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AD. Interest from Co-operative—					
01. Loans under the control of Director of Industries and Commerce.	Director of Industries and commerce.	Industries Department	October 1	October 5	October 5
02. Loans under the control of Registrar of Co-operative Societies.	Registrar of Co-operative Societies.	Co-operation Department.	Do.	Do.	Do.
AE. Interest from Cultivators—					
01. Interest on loans under the control of Commissioner of Revenue.	Commissioner Revenue, Administration.	Revenue Department	Do.	Do.	Do.

02.	Interest on loans under the control of Commissioner of Land Revenue. (Food Production).	Commissioner of Land Revenue. (Food Production)	Do.	Do.	Do.	Do.
03.	Loans under the control of Director of Agriculture.	Director of Agriculture	Agriculture Department.	Do.	Do.	Do.
04.	Loans under the control of Director of Industries and commerce.	Director of Industries and commerce.	Industries Department	Do.	Do.	Do.
AF.	Interest realised on investments from Cash Balance.	Accountant-General	Finance (Ways and Means) Department	October 1	October 5	October 5
AG. Other Interest—						
1.	Loans under the control of Harijan and Tribal welfare	Director of Harijan welfare Department.	Social welfare Department.	Do.	Do.	Do.
02.	Loans under the control of the Director of Backward Classes.	Director of Backward classes.	Do.	Do.	Do.	Do.
03.	Loans under the control of the Secretary to Government, Education Department.	Education Department	Do.	Do.	Do.	Do.
04.	Loans under the control of the Secretary to Government, Health and Family welfare Department.	Health and Family Welfare Department.	Health and Family Welfare Department.	Do.	Do.	Do.
05.	Loans under the control of Fisheries Department.	Director of Fisheries	Forest and Fisheries Department.	Do.	Do.	Do.

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(See PARAGRAPH 21.)

<i>Head of Account,</i>	<i>Estimating Officer,</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton from with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
06. Loans under the control of the Secretary to Government, Revenue Department.	Revenue department.	Revenue Department.	October 1.	October 1.	October 1.
07. Loans under the control of Director of Agriculture.	Director of Agriculture	Agriculture Department.	Do.	Do.	Do.
08. Loans under the control of Commissioner of Labour.	Commissioner of Labour.	Labour and Employment Department.	Do.	Do.	Do.
09. Loans under the control of Commissioner for Milk Production and Dairy Development.	Commissioner for Milk Production and Dairy Development.	Agriculture Department.	Do.	Do.	Do.

10.	Loans under the control of Director of Animal Husbandry.	Director of Animal Husbandry.	Agriculture Department.	Do.	Do.	Do.
11.	Loans under the control of the Secretary to Government, Public Works Department.	Secretary to Government, Public Works Department.	Public Works Department.	Do.	Do.	Do.
12.	Loans under the control of the Secretary to Government, Finance Department.	Secretary to Government, Finance	Finance Department.	October 1.	October 1.	October 5.
13.	Loans under the control of the Divisional Engineer (Rural Housing Cell).	Superintending Engineer.	Housing and Urban Development Department.	Do.	Do.	Do.
14.	Loans under the control of Director of Handlooms.	Director of Handlooms.	of Industries Department,	Do.	Do.	Do.
15.	Loans under the control of the Secretary, Revenue Department.	Commissioner of Land Revenue.	of Revenue Department.	Do.	Do.	Do.
16.	Loans under the control of Chief Electrical Inspector to Government.	Chief Electrical Inspector to Government.	Public Works Department.	Do.	Do.	Do.
17.	Loans under the control of the Secretary to Government, Industries and Labour and Housing.	Commissioner of Labour.	Industries Department.	Do.	Do.	Do.
		Director of Employment and Training.	Housing and Urban Development Department.	Do.	Do.	Do.

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(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
18. Loans under the Community Development Programme.	Inspector of Municipalities.	Rural Development and Local Administration Department.	October 1.	October 5.	October 5.
19. Loans under State Aid to Industries Act.	Director of Industries and Commerce.	Industries Department.	Do.	Do.	Do.
20. Loans to Government Servants.	Accountant-General.	Finance Department.	Do.	Do.	Do.
21. Interest on arrears of Revenue.	Do.	Do.	Do.	Do.	Do.

22.	Interest-Receipt on account of Investment of Sinking Fund Balances not linked to any particular loan.	Do.	Do.	Do.	Do.	Do.
23.	Port Trusts and Other Minor Port Funds.	State Port Officer.	Transport Department.	Do.	Do.	Do.
24.	Other Receipts.	Accountant-General.	Do.	Do.	Do.	Do.
25.	Interest charges collected from Manure Mixing Firm/ Balances towards adjustment of letter of credit Other supply of Chemical Fertilizers.					
26.	Interest Receipt on account of Provident Fund Balances of Corporations, Municipal Panchayat Union and Other Local Bodies.					
27.	<i>Deduct</i> Refund					
29.	Loans to Local Library Authority.					
30.	Interest on utilised grants to Temples.					
31.	Interest Receipt on Mobilised Advance to Contractors.					
32.	Loans under E.P.I. Schemes.					

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(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
33. Loans to Harijans for construction of houses under the control of the Director of Harijan and Tribal Welfare.					
050. Dividends and profits ..	Accountant-General.	Finance Department.	October 1 ..	October 5 ..	October 5.
AA. Dividends from Public Undertaking.	Do.	Do.	Do.	Do.	Do.

AB. Dividends from Other Investments.	Do.	Do.	Do.	Do.	Do.
051. Public Service Commission ..	Secretary, Tamil Nadu Public Service Commission.	Personnel and Administrative (Reforms) Department.	Do.	Do.	Do.
AA. State Public Service Commission.	Do.	Do.	Do.	Do.	Do.
AB. Deduct—Refund ..	Do.	Do.	Do.	Do.	Do.
055. Police supplied to other Government.	Director-General of Police.	Home Department ..	Do.	Do.	Do.
AA. Police	Do.	Do.	Do.	Do.	Do.
AB. Police supplied to other parties.	Do.	Do. ..	Do.	Do.	Do.
AC. Receipt of State Headquarters police.	Commissioner of Police.	Do.	Do.	Do.	Do.
AD. Receipts under Arms Act.	Inspector-General of Police.	....	Do.	Do.	Do.
AE. Fees, fines and forfeitures.	Do.	....	Do.	Do.	Do.
AF. Services and Service fees.	Do.	Do.	Do.	Do.	Do.
AG. Other Receipts	Do.	Do.	Do.	Do.	Do.
AH. Deduct—Refunds ..	Do.	Do.	Do.	Do.	Do.
056. Jails—					
AA. Services and service fees.	Inspector-General of Prisons.	Home Department ..	Do.	Do.	Do.

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(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant General are due to the Finance Departments (Skeleton or with actuals filled in).</i>
			<i>The Finance Department and Administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AB. Sale of Jail Manufactures.	Do.	Do.	Do.	Do.	Do.
AC. Other Receipts	Do.	Do.	Do.	Do.	Do.
AD. <i>Deduct—Refund</i>	Do.	Do.	Do.	Do.	Do.
058. <i>Stationery and Printing—</i>					
AA. Stationery Receipts ..	Director of Stationery and Printing.	Transport Department.	Do	Do	Do.

AB.	Sale of Gazettes etc.	..	Do.	Do.	Do.	Do.	Do.
AC.	Other Receipts	.. ..	Do.	Do.	Do.	Do.	Do.
AE.	<i>Deduct</i> —Refunds	..	Do.	Do.	Do.	Do.	Do.
059. <i>Public works</i> —							
AA.	Rents	.. .. .	....	....	....	....	....
AB.	Hire charges of Machinery and Equipment.		....	....	....	....	....
AC.	Recovery of Centage charges.		Do.	Do.	October 5	October 1 ..	October 1
AD.	Other Receipts	.. ..	Do.	Do.	Do	Do.	Do.
AE.	<i>Deduct</i> —Refunds	..	Do.	Do.	Do.	Do.	Do.
065.	Other Administrative Service.	Registration High Court.		Home Department	..	Do.	Do.
<i>A. Administration of Justice</i> —							
AA.	Service and Service fees	..	Do.	Do.	Do.	Do.	Do.
AB.	Fines and forfeitures	..	Do.	Do.	Do.	Do.	Do.
AC.	Other Receipts	.. ..	Do.	Do.	Do.	Do.	Do.
<i>B. Elections</i> —							
AA.	Sale proceed of Election Forms and Documents.	Inspector of Municipalities.		Public (Election) Department.		Do.	Do.
AB.	Fees, Fines and Forfeitures.		Do.	Do.	Do.	Do.	Do.

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<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department</i> <i>(Skeleton form with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AC. Other Receipts	Do.	Do.	Do.	Do.	Do.
C. Other Services—					
AA. Receipts from Government for Administration of Central Acts and Regulations.	Public Department ..	Do.	Do.	Do.	Do.
AB. Receipts under Citizenship Act.	Home Department ..	Do.	Do.	Do.	Do.
AC. Explosives Act	Home Department ..	Public (Election) Department.	October 1 ..	October 5 ..	October 1.

AD.	Census	Do	Do.	Do.	Do.	Do.	Do.
AF.	Fire Protection and Control.	Director of Fire Services.	Home Department ..	Do.	Do.	Do.	Do.
AG.	Fees for Government Auditors.	Examiner of Local Fund Accounts.	Finance Department.	Do.	Do.	Do.	Do.
AH.	Receipts from Guest House, Governments-Hostels etc.	Public Department ..	Do.	Do.	Do.	Do.	Do.
AO.	Other Receipts	Accountant-General Inspector of Registration.	Commissioner of Revenue (Local Fund).	Do.	Do.	Do.	Do.
AP.	Service and Services fees.	Do.	Do.	Do.	Do.	Do.	Do.
AG.	Receipt from Motor Garage, etc.	Do.	Do.	Do.	Do.	Do.	Do.
066.	Contributions and Recoveries towards Pension and other retirement benefits.	Accountant-General	Finance Department	October 3	October 5	October 1	
067.	Aid Materials and equipment.	Do.	Do.	Do.	Do.	Do.	Do.
068. <i>Miscellaneous</i> —							
AB.	State Lotteries	Director of Tamil Nadu Raffle.	Finance Department	Do.	Do.	Do.	Do.
AC.	Unclaimed Deposits ..	Do.	Do.	Do.	Do.	Do.	Do.
AD.	Sale of Land and Property	Do.	Do.	Do.	Do.	Do.	Do.
AE.	Gain by Exchange ..	Do.	Do.	Do.	Do.	Do.	Do.

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(1)	(2)	(3)	(4)	(5)	(6)
AF. Other Receipt	Do.	Do.	Do.	Do.	Do.
AG. Receipt relating to Quarters given by Government.	Do.	Do.	Do.	Do.	Do.
<i>077. Education—</i>					
C. Special Education	Director of Collegiate Education Department	Education Department	Do.	Do.	Do.
AA. Tuition and other fees ..		Do.	Do.	Do.	Do.

AB. Other Receipts	Do.	Do.	Do.	Do.	Do.
E. University and other Education.	Do	Do.	Do.	Do.	Do.
AA. Tuition and other fees ..	Do.	Do.	Do.	Do.	Do.
<i>077. Education—</i>					
<i>A. Primary Education—</i>					
AA. Other Receipts	Director of School Education.	Do.	Do.	Do.	Do.
<i>B. Secondary Education—</i>					
AA. Tuition and other fees ..	Do.	Do.	Do.	Do.	Do.
AB. Other receipts	Do.	Do.	Do.	Do.	Do.
<i>C. Special Education—</i>					
AA. Tuition and other fees ..	Director of Collegiate Education.	Do.	Do.	Do.	Do.
AB. Other Receipts	Do.	Do.	Do.	Do.	Do.
<i>E. University and other Education</i>					
AA. Tuition and other fees ..	Do.	Do.	Do.	Do.	Do.
02. Law Colleges	Director of Legal Studies.	Law Department	Do.	Do.	Do.

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Head of Account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).
			The Finance Department and administrative department from the estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
F. Technical Education—					
AA. Tuition and other fees ..	Director of Technical Education.	Education Department	October 1	October 5	October 1
AB. Other Receipts	Do.	Do.	Do.	Do.	Do.
AC. Savings and Service fees ..	Do.	Do.	Do.	Do.	Do.
G. General—					
■ AB. Receipt from Sports and Youth Welfare Activities.	Director of Collegiate Education.	Do.	Do.	Do.	Do.

AC. Other Receipt	.. ..	Director of School Education.	Do.	Do.	Do.	Do.
AD. Services and Service	.. ..	Do.	Do.	Do.	Do.	Do.
AE. Deduct—Refund	.. ..	Do.	Do.	Do.	Do.	Do.

078. *Art and Culture—*

AA. Archives and Museum	.. ..	Director of Libraries.	Public Department	Do.	Do.	Do.
AB. Public libraries	.. ..	Do.	Do.	Do.	Do.	Do.
AC. Other receipts	.. ..	Education	..	Do.	Do.	Do.
AE. Service and Service fees	.. ..	Do.	Do.	Do.	Do.	Do.

080. *Medical—*

A. Allopathy—

AA. Tuition and other fees for Medical Education.	.. ..	Director of Medical Education.	Health and Family Welfare Department.	Do.	Do.	Do.
AB. Receipts from Patients for Hospital and dispensary Services.	.. ..	Director of Medical Education Director of Medical services and Family Welfare Planning.	Do.	Do.	Do.	Do.
AD. Receipts from Employees State Insurance Scheme.	.. ..	Do.	L&E Department.	Do.	Do.	Do.
AE. Medical Store-keeper	Do.	Health and Family Welfare Department.	Do.	Do.	Do.

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<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AG. Other Receipt	Do.	Do.	Do.	Do.	Do.
AH. Services and Service fees	Do.	Do.	Do.	Do.	Do.
080. B. Other System of Medicines.					
AA. Ayurvedic	Director of Indian Medicine.	Health & Family Welfare Department.	October 1	October 5	October 1
AB. Homeopathy	Do.	Do.	Do.	Do.	Do.
AC. Unani	Do.	Do.	Do.	Do.	Do.
AD. Siddha	Do.	Do.	Do.	Do.	Do.

AE. Other Systems	Do.	Do.	Do.	Do.	Do.
081. Family Welfare—					
AA. Sale of contraceptives ..	Director of Medical Services and Family Welfare.	Do.	Do.	Do.	Do.
AB. Other Receipts	Do.	Do.	Do.	Do.	Do.
082. Public Health, Sanitation and Water Supply.	Chief Engineer, Public Health Engineering.	Health & Family Welfare Department.	Do.	Do.	Do.
AA. Services and Service Fees	Director of Public Health and Preventive medicine.	Do.	Do.	Do.	Do.
AB. Sale of Sera and Vaccine, etc.	Director of Public Health and Preventive Medicine.	Health and Family Welfare Department.	October 1	October 5	October
AC. Receipt from Sewerage Scheme.	Do.	Do.	Do.	Do.	Do.
AD. Receipt from Urban Water Supply Schemes.	Do.	Do.	Do.	Do.	Do.
AE. Receipts from Rural Water Supply Schemes.	Do.	Do.	Do.	Do.	Do.
AF. Receipts from Public Health Laboratories.	Health and Family Welfare Department.	Do.	Do.	Do.	Do.
AG. Fees Fine, etc.	Do.	Do.	Do.	Do.	Do.
AH. Other Receipt	Director of Medical Services and Family Welfare.	Do.	Do.	Do.	Do.

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(See PARAGRAPH 21.)

Head of Account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).
			The Finance Department and administrative department from the estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
083. Housing					
AA. Receipts from the Government Residential Building.	Chief Engineer Building.	P.W. Department.	October 1	October 5	October 1
AB. Collections under the Tamil Nadu Government Servant Rental Housing Scheme.	Do.	Do.	Do.	Do.	Do.
AC. Collections under the Slum Clearance Scheme.	Chairman, Slum Clearance Board.	Do.	Do.	Do.	Do.

AD.	Collections under the Low Income Group Housing Scheme.	Do.	Do.	Do.	Do.	Do.
AE.	Collections under the Middle Income Group Housing Scheme.	Chairman, Housing Board.	Do.	Do.	Do.	Do.
AF.	Collection under the Special Low Cost Housing Scheme.	Do.	Do.	Do.	Do.	Do.
084. <i>Urban Development—</i>						
AD.	Services and Service fees	Director of Town and Country Planning.	Hg. and Urban development Department.	Do.	Do.	Do.
AH.	Other Receipt	Do.	Rural Developments and Local Administration, Department.	Do.	Do.	Do.
085. <i>Information and Publicity—</i>						
AB.	Receipts from film ..	Director of Information Tourism (Tamil) culture.	Public (Information Tourism (Tamil) culture Department.	Do.	Do.	Do.
AC.	Receipts from cinematograph Film Rules.	Do.	Do.	Do.	Do.	Do.
AD.	Receipt from Publications	Do.	Do.	Do.	Do.	Do.
AE.	Other Receipts	Do.	Do.	Do.	Do.	Do.
087. <i>Labour and Employment—</i>						
AA.	Receipts under Labour lands.	Commissioner of land	Labour and Employment Department.	Do.	Do.	Do.

APPENDIX C.]

STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATE ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AB. Fees for Registration of trade Unions.	Do.	Do.	Do.	Do.	Do.
AC. Fees for Inspector of Steam Boiler.	Do.	Do.	Do.	Do.	Do.
AD. Fees realised under the Factory Act.	the Chief Inspector of Factories.	Do.	Do.	Do.	Do.
AG. Other Receipt	Director, Employment and Training.	Do.	Do.	Do.	Do.

088. *Social, Security and Welfare—*

AA.	Civil Supplies	Commissioner of Civil Supplies.	Food Department.	October 1	October 5	October 1
AB.	Relief and Rehabilitation of Displaced person.	Director of Rehabilitation.	Revenue Department.	Do.	Do.	Do.
AC.	Receipts from Schemes for welfare of Schedule castes, Scheduled Tribes and other Backward classes.	Director of Harijan Welfare, Director of Backward class.	Social Welfare Department.	Do.	Do.	Do.
AD.	Receipts from Correctional Homes.	Director, Social welfare.	Social Welfare Department.	Do.	Do.	Do.
AE.	Other Receipts	Director of Social welfare.	Social welfare Department.	Do.	Do.	Do.

095. *Other Social and Community Services—*

AD.	Other Receipts	Commissioner, Hindu Religious and Charitable Endowment Department.	Commercial Taxes and Religious Endowment Department.			
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095. *Corporation:*

AA.	Audit Fees	Registrar of Co-operative Societies.	Co-operative Department.	Do.	Do.	Do.
AB.	Other Receipt	Director of Industries and Commerce.	Industries Department.	Do.	Do.	Do.

104. *Other General Economic Service—*

AA.	Land ceilings	Commissioner of Revenue (Land Revenue).	Revenue Department.	Do.	Do.	Do.
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APPENDIX C.

STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATE ON WHICH THE ESTIMATE SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AE. Regulation of Other buildings under takings.	Inspector General of Registrars.	Revenue Department.	October 1	October 5	October 1
AH. Fees for Stamping weights and Measures.	Commissioner of Labour.	Labour and Employment Department.	Do.	Do.	Do.
AK. Other Receipts	Director of Statistics.	Forest and Fisheries Department	Do.	Do.	Do.
105. Agriculture.					
Sale of Seeds	Director of Agriculture.	Agriculture Department.	Do.	Do.	Do.

AB.	Sale of Measures Manures and Fertilizer.	Director of Agriculture	Agriculture Department.	October 1.	October 5.	October 1.
AC.	Sale Hire and Service of Agricultural Implements and Machinery including Tractors.	Do.	Do.	Do.	Do.	Do.
AD.	Agricultural Engineering Workshop.	Do.	Do.	Do.	Do.	Do.
AE.	Receipt from Agriculture Forms.	Do.	Do.	Do.	Do.	Do.
AF.	Receipts from Commercial Crops.	Do.	Do.	Do.	Do.	Do.
AG.	Receipts from Horticulture.	Do.	Do.	Do.	Do.	Do.
AH.	Receipts from Plant Protection Service.	Do.	Do.	Do.	Do.	Do.
AJ.	Fees for Agricultural Education.	Do.	Do.	Do.	Do.	Do.
AK.	Quality Control	Director of Agriculture	Agriculture Department.	October 1.	October 5.	October 1
AL.	Other Services and Service Fees.	Do.	Do.	Do.	Do.	Do.
AM.	Grants from Indian Council of Agricultural Research.	Do.	Do.	Do.	Do.	Do.
AN.	Other Receipts	Do.	Do.	Do.	Do.	Do.

APPENDIX C

STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT,

(SEE PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative Department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).</i>
			<i>The Finance department and administrative department from the estimating Officers.</i>	<i>The Finance department from the Administrative department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
106. <i>Minor Irrigation Social Conservation and Area Development.</i>	Director of Agriculture	Agriculture Department.	October 1.	October 5.	October 1.
AA. Receipts from Deepening of Wells and Tanks.	Do.	Do.	Do.	Do.	Do.
AB. Receipts from Lift Irrigation Scheme.	Do.	Do.	Do.	Do.	Do.
AC. Receipts from other minor Irrigation.	Chief Engineer, Irrigation.	Public Works Department.	Do.	Do.	Do.

AD.	Receipts from Soil Conservation Scheme FFY Plan State Plan.	Director of Agriculture	Director of Agriculture	Do.	Do.	Do.
AE.	Receipts from Area Development Programme Scheme in the FFY Plan State Plan	Do.	Do.	Do.	Do.	Do.

109. *Food.*

AB.	Other Receipts	Do.	Do.	Do.	Do.	Do.
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110. *Animal Husbandry.*

AA.	Fees for Veterinary Education.	Veterinary Education and Research.	Agriculture Department.	Do.	Do.	Do.
AC.	Receipts from Cattle Development.	Director of Animal Husbandry.	Do.	Do.	Do.	Do.
AD.	Receipts from Poultry Development.	Do.	Do.	Do.	Do.	Do.
AE.	Receipts from Sheep and Wool Development.	Do.	Do.	Do.	Do.	Do.
AJ.	Grants from Indian Council of Agricultural Research.	Director of Veterinary Education and Research.	Do.	Do.	Do.	Do.
AK.	Other Receipt	Do.	Do.	Do.	Do.	Do.

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STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

(See PARAGRAPH 21.)

Head of Account.	Estimating Officer.	Administrative department and the Secretariat Department. concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filed in).
			The Finance Department and administrative department from the estimating Office).	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
111. Dairy Development—					
AB. Other Receipts	Commissioner of Milk Production and Dairy Development.	Agriculture Department	October 1 ..	October 5 ..	October 1.
AC. Madras Dairy and Milk Project.	Do.	Do.	Do.	Do.	Do.
112. Fisheries—					
AA. Rents	Director of Fisheries.	Forest and Fisheries Department.	Do.	Do.	Do.

AB	Sale of Fish, Fish seed, etc.	Do.	Do.	Do.	Do.	Do.
AC.	Service and Service Fees.	Do.	Do.	Do.	Do.	Do.
AD.	Other Receipts	Do.	Do.	Do.	Do.	Do.

114. *Community Development*—

AC.	Other Receipts ..	Director of Rural Development.	Rural Development and Local Administration Department.	Do.	Do.	Do.
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120. *Industries*—

A. *General*—

AA.	Service and Service Fees.	Director of Industries and Commerce,	Com- Industries Department.	Do.	Do	Do.
AB.	Licence fees	Do.	Do.	Do.	Do.	Do.
AC.	Receipt Under the Petroleum Act.	Do.	Do.	Do.	Do.	Do.

APPENDIX C.

AG.	Receipts under the Rice Milling Industries Act.	Director of Industries and Commerce.	Industries Department.	Oct. 1	Oct. 5	Oct. 1
AA.	Other Receipts	Do	Do.	Do.	Do'	Do.

B. *Large and Medium Industries*

AA.	Consumer Industries ..	Do.	Do.	Do.	Do.	Do.
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APPENDIX C.]

STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
<i>C. Plantation—</i>					
AE. Cinchona	Director of Government Cinchona Plantation.	P. & C Department ..	Do.	Do.	Do.
AF. Coffee	Do.	Do.	Do.	Do.	Do.
<i>121. Village and Small Industries—</i>					
AA. Industrial Estates ..	Director of Industries and Commerce.	Industries Department.	Do.	Do.	Do.

AB. Small Scale Industries ..	Do.	Do.	Do.	Do.	Do.
AC. Handicraft Industries ..	Do.	Do.	Do.	Do.	Do.
AF. Coir Industries	Do.	Do.	Do.	Do.	Do.
AG. Sericulture Industries ..	Do.	Do.	Do.	Do.	Do.
AH. Other Village Industries.	Do.	Do.	Do.	Do.	
AJ. Other Receipts	Do.	Do.	Do.	Do.	Do.
128. Mines and Minerals—					
AC. Mineral Concession Fees, Rents and Royalties.	Do.	Do.	Do.	Do.	Do.
AD. Receipts under Carbide of Calcium—Rules.	Do.	Do.	Do.	Do.	Do.
AE. Service and Service fees.	Do.	Do.	Do.	Do.	Do.
131. Water and Power Development Services—					
AA. Other Receipt	Do.	Do.	Do.	Do.	Do.
133. Irrigation Navigation—					
Drainage and Flood Control Pro- ject (Commercial).	Do.	Do.	Do.	Do.	Do.
All heads except Parambikulam- Aliyar Project.	Do	Do.	Do.	Do.	Do.
Parambikulam-Aliyar Project ..	Chief Engineer Parambikulam-Ali- yar Project.	Public Works Department.	October 1	October 5	October 1

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STATEMENT SHOWING THE ESTIMATING OFFICERS THE DAETS ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton form with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
Irrigation Navigation and Flood Control.	Chief Engineer Parambikulam Aliyar project.	Public works Department.	October 1.	October 5.	October 1
A. Irrigation Projects Commercial.	Do.	Do.	Do.	Do.	Do.
B. Irrigation Project Commercial.	Do.	Do.	Do.	Do.	Do.

AA. Non-System works ..	Do.	Do.	Do.	Do.	Do.
C. Navigation Project Commercial.	Do.	Do.	Do.	Do.	Do.
AA. Buckingham Canal ..	Do.	Do.	Do.	Do.	Do.
AC. Cooum River	Do.	Do.	Do.	Do.	Do.
D. Navigation Project Non-Commercial.	Do.	Do.	Do.	Do.	Do.
AA. Non-System works ..	Do.	Do.	Do.	Do.	Do.
G. Flood Control Project Non-Commercial.	Do.	Do.	Do.	Do.	Do.
137. Roads and Bridges—	Chief Engineer Highways and Rural Works.	Public Works Depart- ment.	Do.	Do.	Do.
AA. Tools or roads.	Do.	Do.	Do.	Do.	Do.
AB. Other receipt	Do.	Do.	Do.	Do.	Do.
138. Roads and Water Transport Services.	Director State Trans- port Department M.V.M.O.	Transport Depart- ment.	Do.	Do.	Do.
139. Tourism—					
AE. Other Items	Do.	Do.	Do.	Do.	Do.

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STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-Generale are due to the Finance Department (Skeleton form with actuals filled in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
160. Grants in aid from Central Government.					
AA. Grants under Article 275 of the constitution.	Finance Department	..	Do.	Do.	Do.
AC. Grants in lieu of Tax on Railway Passenger Fare.	Do.	..	Do.	Do.	Do.
AD. Grants from Central Road Fund.	Do.	..	Do.	Do.	Do.

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AK. Education	Secondary	Finance Department.	..	October 1.	October 3.	October 5
	Scholarship other heads.					
B. Grants for State Planning	Finance (Planning)	Department.	..	Do.	Do.	Do.
	Schemes.					
C. Grants for Central Plan	Do.		..	Do.	Do.	Do.
	Scheme.					
D. Grants Centrally Sponsored	Do.		..	Do.	Do.	Do.
	Scheme.					

APPENDIX C.

STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

(See PARAGRAPH 21.)

<i>Head of Account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which estimate must reach.</i>		<i>Date by which from the actuals Accountant-General are due to the Finance Department (Skeleton form with actuals filed in).</i>
			<i>The Finance Department and administrative department from the estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
162. States' Share of Excise duties.	Union	Finance (Budget I.) Department	Do.	Do.	Do.
AA. State share of Basic Union Excise duties.					
AB. States Share of Special Union Excise duties.					
AC. Additional Excise duties.					

APPENDIX C.

(See Paragraph 21.)

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officers.	Administrative Department and the Secretariat department concerned.	Date by which the estimate must reach		Date by which actuals from the Accountant-General are due in the Finance Department (skeleton form with actuals filled in).
			The Finance Department and Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
EXPENDITURE.					
Demand 1—Land Revenue Department.					
220 A. Collection of Taxes on Income and expenditure—					
(AA) Collection Charges Agricultural Income Tax.	Commissioner for Revenue Department.	Revenue Department.	October 1	.. October 5	.. October 5
229 A. Land Revenue—					
(AC) Survey, and Settlement Operations	Director of Survey and Settlements.	Commercial Taxes and Religious Endowments Department.	Do.	.. Do.	.. Do.
<i>Demand 2—State Excise Department.</i>					
229 A. State Excise—					
(AA) Direction and Administration.	Commissioner for Excise and Prohibition.	Prohibition and Excise Department.	October 1	.. October 5	.. October 5
(AC) Purchase of opium, etc.					

APPENDIX C—cont.

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STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton form with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand 3—Motor Vehicles Acts—Administration.</i>					
<i>Taxes on Vehicles—</i>					
241A. Taxes on vehicles—					
AA. Direction and Administration,	Transport Commissioner,	Home Department	October, 1	October, 5	October 5
AB. Collection Charges ..	Commissioner of Police,	Do.	Do.	Do.	Do.
AC. Inspection of Motor Vehicles.	Transport Commissioner,	Do.	Do.	Do.	Do.
AD. Other Expenditure ..	Do.	Do.	Do.	Do.	Do.
<i>Demand 4—General Sales Tax and other Taxes and Duties—Administration.</i>					
295A. Collection of other Taxes on Property and capital Transactions.	Commissioner for Urban Land Tax.	Revenue Department.	Do.	Do.	Do.

APPENDIX C—cont.

325A. Collection of other Taxes on property and Capital Transactions.	Director of Urban Land Ceiling and Taxes.	Revenue Department.	Do.	Do.	Do.
AA. Taxes on immovable property other than Agricultural Land.—	Do.	Do.	Do.	Do.	Do.
<i>Demand 5—Stamps Administration.</i>					
230B. Stamps—Judicial.	Board of Revenue	Commercial Taxes and Religious Endow-	Do.	Do.	Do.
AA. Expenses on sale of Stamps.	(Land Revenue).	ment.			
230C. Stamps—Non-Judicial.	Board of Revenue.	Commercial Taxes and Religious Endowments Department.	October 1	October 5	October 5
AA. Direction and Administration.					
AB. Cost of Stamps.		Do.			
AC Expenses on Sales of stamps		Do.			
304-A. Other General Economic Services.					
AB. Regulation of other business undertakings.	Inspector General of Registration.	Do.	Do.	Do.	Do.
<i>Demand 7—State Legislature—</i>					
211-B. State Legislatures	Secretary, Legisla-	Legislative Assembly and Council	....	October 5	October 5
B. State Legislatures.	tive Assembly	Department.			
AA. Legislative Assembly.	and Secretary				
AB. Legislative Council	Legislative				
AC. Legislature Secretariat.	Council.				

APPENDIX C—contd.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENTS AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which amounts from the Accounts General are due to the Finance Department (skeleton forms with actuals filled in)
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
TC-A. Sales Tax—					
AA, Direction and Administration.	Board of Revenue (Commercial Taxes).	C.T&RE Dept	October 1	October 5	October 5
AB, Collection Charges.					
AC, Other expenditure.	Chairman, Madras Sales Tax Appellate Tribunal.	Do.	Do.	Do.	Do.
AA, Appellate Tribunal.					
245A Other Taxes and Duties on Commodities and Services	Chief Electrical Inspector to Government.	Public Works Department.	Do.	Do.	Do.
AC, Collection Charges—Electricity Duty.					

AE. Collection Charges— Other Taxes and Duties	Board of Revenue.	Revenue Department.	Do.	Do.	Do.
Demand 6—Registration					
210-D Registration	Inspector-General of Registration.	Commercial Taxes and Religious Endowments Department	October 1	.. October 5	.. October 5
A 5. Direction and Admini- stration.					

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1).	(2)	(3)	(4)	(5)	(6).
EXPENDITURE—cont.					
248 Appropriation for Reduction or avoidance of Debt—		Debt charges.			
AA. Sinking Fund—Charged.	Accountant-General.	Finances (Ways and Means) Department.	October, 1	October, 5	October, 5
249. Interest Payments—					
A. Interest on Internal Debt.	Finance (Ways and Means) Department.	Do.	Do.	Do.	Do.
AA. Interest on Market Loans—Charged.	Do.	Do.	Do.	Do.	Do.
AB. Discount on Loans—Charged.	Do.	Do.	Do.	Do.	Do.
AD. Interest on other Internal Debts—Charged.	Do.	Do.	Do.	Do.	Do.
AE. Management of Debt—Charged.	Do.	Do.	Do.	Do.	Do.
C. Interest on Small Savings, Provident Funds etc.—					
A A. Interest on Savings Deposits—Charged.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

AC. Interest on State Provident Funds—Charged.	Do.	Do.	Do.	Do.	Do.
AE. Interest on Trust and Endowments—Charged.	Do.	Do.	Do.	Do.	Do.
D. Interest on Loans and Advances from Central Government.	Do.	Do.	Do.	Do.	Do.
E. Interest on Reserve Funds	Do.	Do.		Do.	Do.
AA. Interest on Depreciation Reserve Funds.	Do.	Do.	Do.	Do.	Do.
AA. Cinchona	Director of Cinchona.	Forest and Fisheries.	Do.	Do.	Do.
AB. Agricultural Engineering Workshops.	Director of Agriculture.	Agriculture Department.	Do.	Do.	Do.
AC. Central Dairy Madhavaram and Madurai Dairy.	Commissioner for Milk Production and Dairy Development.	Agriculture Department.	Do.	Do.	Do.
AD. Road Transport Schemes.	Director State Transport Department.	Transport Department	October, 1	October, 5	October, 5
AD. Interest on General and Other Reserve Funds—	Special Officer Residuary State Transport Department.	Transport Department	Do.	Do.	Do.
AA. State Transport workers Housing Fund.	Do.	Do.	Do.	Do.	Do.
AB. State Transport Development Fund.	Do.	Do.	Do.	Do.	Do.
AC. State Transport Passengers Amenities Fund.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

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STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AD. State Agricultural Credit, Relief and Guarantee Fund.	Registrar of Co-operative Societies.	Finance Ways and Means Department.	October 5	October 5	October 5
E. Interest on Reserve Funds—charged		Finance Ways and Means Department.	Do.	Do.	Do.
F. Interest on other obligations.		Do.	Do.	Do.	Do.
AA. Interest on Deposits	Tamilnadu Electricity Board.	Do.	Do.	Do.	D
AA Interest Payable to the Electricity Board Contributory Provident Fund.			Do.	Do.	Do.
AB. Interest on Deposits of Compensation from amount received on account of Thanjavur and Salem District Board Railway lines.	Accountant-General	Rural Development and Local Administration Department.	Do.	Do.	Do.

APPENDIX C—*cont.*

AC.	Interest on Deposits of Corporation, Municipal and other Local Board employees.	Examiner of Local Fund Accounts.	Finance (Ways and Means) Department	Do.	Do.	Do.
AD.	Interest on the Deposit of the State Khadi and Village Industries Board.	Chief Accounts Officer, Tamil Nadu Khadi and Village Industries Board.	Do.	Do.	Do.	Do.
AE.	Interest on the Deposit of Local Funds other than State Khadi and Village Industries Board.	Director of Treasuries and Accounts.	Do.	Do.	Do.	Do.
AF.	Interest on Deposits of Madras Corporation.	Madras Corporation	Do.	Do.	Do.	Do.
AG.	Interest on Deposits of Tamil Nadu Slum Clearance Board.	Chairman, Slum Clearance Board	Do.	Do.	Do.	Do.
AH.	Interest on Deposits of State Industries Promotion Corporation of Tamil Nadu.	State Industries Promotion Corporation of Tamil Nadu.	Do.	Do.	Do.	Do.
AJ.	Interest on Family Benefit Fund	Director of Treasuries and Accounts.	Do.	Do.	Do.	Do.
AK.	Interest on Municipal Employees Pension Fund	Examiner of Local Fund Accounts.	Do.	Do.	Do.	Do.
AL.	Interest on Chit Fund Deposits		Do.	Do.	Do.	Do.
AE.	Interest on Deposits of Tamil Nadu Transport Development Finance Corporation.	Tamil Nadu Transport Development Corporation.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
EXPENDITURE—cont.					
AN. Interest on Deposit of Tamil Nadu Industrial Investment Corporation	Tamil Nadu Industrial Investment Corporation.	Finance (Ways and Means) Department.	Do.	Do.	Do.
AP. Interest on Deposits on Panchayat Union Councils Town Panchayats and Panchayats Panchayat committees Employees Pension Fund.	Examiner of Local Fund Accounts.	Do.	Do.	Do.	Do.
AQ. Interest on the Central Fund of Executive Officer of Panchayat Demand 8—Elections.	Director of Rural Development.				
215-A Elections	Chief Electoral Officer and Additional Deputy Secretary to Government	Public Elections Department.	October 5	October 5

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*Demand 9—Head of State,
Ministers etc.*

212A. Governor—

		Public (Political) Depart- ment.	October 1	October 5	October 5
AA. Emoluments and Allowances of the Governor.	Comptroller, Governor's Household.				
AB. Secretariat of the Governor— <i>charged</i>	Secretary to the Governor.	Do.	Do.	Do.	Do.
AC. Household Establishment of the Governor <i>charged</i>	Comptroller, Governor's Household.	Do.	Do.	Do.	Do.
AD. Sumptuary Allowance of the Governor.	Secretary to the Governor.	Do.	Do.	Do.	Do.
AE. Entertainment Expenses of the Governor.	Do.	Do.	Do.	Do.	Do.
AF. Expenditure from Contract Allowance of the Governor— <i>charged</i> Discretionary grants.	Do.	Do.	Do.	Do.	Do.
AG. Tour Expenses of the Governor and his establishment— <i>charged</i>	Do.	Do.	Do.	Do.	Do.
AH. Discretionary grants by the Governor	Do.	Do.	Do.	Do.	Do.
AM. Other Expenditure— <i>charged</i>	Do.	Do.	Do.	Do.	Do.

213. A. Council of Ministers—

		Public Department.	1st October	5th October	5th October
AA. Salary of Ministers and Deputy Ministers	Chief Secretary to Government,	Public Department.	..		
AB. Tour Expenses					
AC. Entertainment and Hospitality Expenses					
AD. Other Expenditure					

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in)
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
229A. Land Revenue—					
AF. Management of Ex-Zamindari Estates.	Director of Survey and Settlements, Madras.	Commercial Taxes and Religious Endowment Department.	1st October	5th October	5th October
251A. AA. State Public Service Commission.	Secretary, Tamil Nadu Public Service Commission.	Personnel Reform & Administrative Department.	Do.	Do.	Do.
252A. Secretariat—General Services—					
AA. Secretariat					
AA. Chief Secretariat	Chief Secretary to Government	Public Department.	Do.	Do.	Do.
AB. Director of Translations.	Do.	.....	Do.	Do.	Do.
AC. Personal Staff of Ministers.	Do.	.....	Do.	Do.	Do.

AD	Finance Department ..	Secretary, Finance Department.	....	Do.	Do.	Do.
AE	Revenue Department ..	Secretary, Revenue Department.	....	Do.	Do.	Do.
A F.	Rehabilitation-Secretariat Staff.	Secretary, Revenue Department.				
A G.	Share of the cost of the High Commissioner's Establishment.	Do.				
AH	Public Works Department.	Secretary, Public Works Department.	....	Do.	Do.	Do.
AJ	Home Department ..	Secretary, Home Department.	....	Do.	Do.	Do.
AK	Law Department ..	Secretary Law Department.	....	Do.	Do.	Do.
AL	Excise and Prohibition Department.	Secretary, Prohibition Department.	....	Do.	Do.	Do.
AM	Charges Common to All Civil Secretariat.	Chief Secretary to Government, Public Department.	....	Do.	Do.	Do.
A O.	Commercial Taxes and Religious Endowment Department.	Secretary Commercial Taxes and Religious Endowment Department.	....	Do.	Do.	Do.
AD P.	Implementation of Management by Objectives.	c.				

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretarial department concerned.	Date by which the estimate must reach.		Data by which actuals from the Accountant-General are due to the Finance Department. (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
A T.	Department of Personnel and Administrative Reforms.	Secretary Personnel and Administrative Reforms Department	Personnel and Administrative Reforms Department		
AU.	Public (Information and Public Relations) Department,	Public (Information and Tourism Tamil Culture) Department.			Do.
A. W.	Third Pay Commission.	Secretary Finance Department			
AB. Board of Revenue	Secretary, Board of Revenue (Land Revenue).	Revenue Department.	Do.	Do.	Do.
AC. Attached Offices.					
AA. State Official Language (Legislative, Commission.	Secretary, Official Language (Legislative) Commission.	Law Department.	Do.	Do.	Do.
252 AD. Other offices					
AA. Organization and Methods Cell.	Senior Analyst (O. and M. Cell.)	Personnel and Administrative Reforms Department	Do.	Do.	Do.

AB.	Evaluation and Applied Research Department.	Director Evaluation and Applied Research Division.	Finance Department.	Do.	Do.	Do.
JA.	Evaluation Studies	Do.	Do.	Do.	Do.	Do.
AD.	Tribunal for Disciplinary Proceedings, Madras,	Personnel and Administrative Reforms Department	Personal and Administrative Reforms Department	Do.	Do.	Do.
AE.	Tribunal for Disciplinary Proceedings, Madurai	Do,	Do.	Do.	Do.	Do.
AH.	Tribunal for Disciplinary Proceedings, Coimbatore	Do.	Do.	Do.	Do.	Do.
AJ.	Directorate of Social Security under the Control of Finance Department.	Director Social Security.	Social Finance Department.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat department concerned	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AA. Other expenditure.					
AE. Elections to Municipalities.	} Director of Municipal Administration, and Accounts.	Rural Development and Local Administration	Do.	Do.	Do.
254. A Treasury and Accounts Administration.		Director of Treasury and Accounts.	Finance Department.		
AA. Directorate of Accounts and Treasuries.	Do.	Do.			
AA. Director of Treasuries and Accounts.	Do.	Do.			
254. AB. Pay and Accounts Office.	Do.	Do.			
254. AC. Treasury Establishment.	Do.	Do.			
254. AD. Local Fund Audit.	Examiner of Local Fund Accounts.	Do.			
AE. Other Expenditure.					

				October, 4.	October, 5.	October, 5.
65.	A. Other Administrative Services.					
AA.	Directorate Vigilance and Anti corruption	Director of Vigilance,	Public Department,	October, 4.	October, 5.	October, 5.
AB.	State Vigilance Commission.			Do.	Do.	Do.
AB.	Special Commission of Enquiry.	Secretary, Social Commission of Enquiry.		Do.	Do.	Do.
AB.	Commission of Enquires under Tamil Nadu Public Men Criminal Misconduct Act.	Personnel Administrative and Reforms Department.		Do.	Do.	Do.
265. AE.	Computer centre	Director Government Data Centre	Finance Department.			
AA.	Government Data Centre					
265. AG.	Vital Statistics	Director of Health and Education and Family Welfare	Health and Family Welfare Department			
AA.	Registrar General of Births Deaths and Marriages.	Inspector-General of Registration.	Revenue Department	Do.	Do.	Do.
265 AK.	Guest Houses, Government Hostels, etc.	Reception Officer, Guest House.	Public Political Department.	Do.	Do.	Do.
AA.	Government Estates.	Reception Officer, State Guest House.	Public Department	Do.	Do.	Do.
	Other Expenditure			Do.	Do.	Do.

APPENDIX C—cont

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administration department and the Secretariat department concerned.	Date by which the Estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officers.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
276. Secretariat, Social and Community Services—					
AA. Secretariat					
AA. Labour and Employment Department.	Secretary,	.. Labour and Employment Department.	Do.	Do.	Do.
AB. Education Department.	Do.	.. Education Department	Do.	Do.	Do.
AC. Health and Family Welfare Department.	Do.	.. Health and Family Welfare Department.	Do.	Do.	Do.
AD. Family welfare cell	Do.	Do.	..	..	..
AE. Social Welfare Department.	Do.	Social Welfare Dept.	..	..	..
AF. Housing Department.	Do.	Housing Department	..	..	..
284. A. General.		Labour Development			
AA. Direction and Administration.		R D.L.A. Department	..	..	..
AB. Municipal Commissioners.					

285. Information and Publicity.

AA. Information Centres	Director of Information and Public Relations.	Public (Information and Tourism Tamil Culture) Department.	Do.	Do.	Do.
AB. Field Publicity.					
AA. Integrated Field Publicity Scheme.	Do.	Do.	Do.	Do.	Do.
AB. Scheme for Propaganda.	Do.	Do.	Do.	Do.	Do.
JA. Integrated Field Publicity Scheme.	Do.	Do.	Do.	Do.	Do.
285. AC. Films.	Head of production Department.	Do.	Do.	Do.	Do.
AA. Tamil Nadu Film Division.	Tamil Nadu Film Division.		Do.	Do.	Do.
AB. Institute of Film Technology.	Principal Institute of Film Technology.		Do.	Do.	Do.
AC. Organisation of Film Festival.	Director of Information and Public Relations Department.		Do.	Do.	Do.
AD. Incentive Scheme for promoting Low Budget Tamil Film of High Quality with a social content.	Do.	Do.	Do.	Do.	Do.
JA. Institute of Film Technology.	Principal Institute of Film Technology.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat department concerned.	Date by which the Estimate must reach.		Date by which actuals from the Accountant General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officers	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
JB. Tamil Nadu Film Division.	Head of production Institute of Film Technology.	Do.	Do.	Do.	Do.
AD. Publications.					
AA. Publications of Tamil Arasu.	Circulation Manager Tamil Arasu Press.		Do.	Do.	Do.
AB. Tamil Arasu Press.	Asst. Works Manager Tamil Arasu Press		Do.	Do.	Do.
AE. Other Expenditure.					
AA. Kalaivanar Arangam	Gazetted Manager Kalaivanar Arangam	Do.	Do.	Do.	Do.
AB. Children's Theatre, Vellore.	Manager, Children's Theatre, Vellore.	Do.	Do.	Do.	Do.

AC. Gandhi Illam Establishment.	Gazetted Manager,		Do.	Do.	Do.
AD. Rajaji Hall Establishment.	Do.	Do.	Do.	Do.	Do.
JC. Valluvar Kottam.	Reception Officer, Valluvar Kottam.	Do.	Do.	Do.	Do.
296. AA. Public Service Commission.	Secretary Tamil Nadu Service Commission.	Personnel and Administrative Reforms.	Do.	Do.	Do.
AB. Secretariat	Secretary to Government	Co-operation Department	October 1	October 5	October 5
AA. Co-operation Department.	Cooperation Department.				
AB. Agriculture Department.	Secretary to Government Agriculture Department.	Agriculture Department.	Do.	Do.	Do.
AC. Food Department.	Secretary to Government Food Department.	Food Department.	Do.	Do.	Do.
AD. Industries Department.	Secretary to Government Industries Department.	Industries Department.	Do.	Do.	Do.
AE. Rural Development and Local Administration Department.	Secretary to Government Rural Development and Local Administration Department.	Rural Development and Local Administration Department.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

<i>Head of Account.</i>	<i>Estimating Officers</i>	<i>Administrative department and the Secretariat department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant General are due to the Finance Department (skeleton forms with actuals filled in).</i>
			<i>The Finance Department and the Administrative Department from the Estimating Officers.</i>	<i>The Finance Department from the Administrative Department.</i>	
EXPENDITURE—cont.					
(1)	(2)	(3)	(4)	(5)	(6)
AF. Forest and Fisheries Department.	Secretary to Government Forest and Fisheries Department.	Forest and Fisheries Department.	October, 1.	October, 5.	October 5.
AG. Transport Department.	Secretary to Govt. Transport Department.	Transport Department.	Do.	Do.	Do.
AC. Attached officers.					
AA. Commissioner for (Food Production)	Commissioner for Food Production	Agriculture Department.	Do.	Do.	Do.
304-A. Other General Economic Services.					
AA. Land Ceilings.	Director of Land Reforms.	Revenue Department.	Do.	Do.	Do.

AC. Economic Advice and Statistics.	Commissioner of Forest and Fisheries Statistics. Department.	Do.	Do.	Do.
AD. Other Expenditure	Secretary planning	Do.	Do.	Do.
E. Tribal Areas Sub-Plan.	commission.			
305-A. Agriculture	Director of Agriculture	Do.	Do.	Do.
	culture. Department.			
AO. Agricultural Economics and Statistics.				
AX. Land Reforms.				
310-A. Animal Husbandry	Director of Agriculture	Do.	Do.	Do.
	Animal Husbandry. Department.			
AM. Other Expenditure				
AC. Twelfth Quinquennial Live Stock census in 1977.		Do.	Do.	Do.
339. A Tourism	Director of Tourism.	Do.	Do.	Do.
	Public (Tourism) Department.			
AA. Tourists Information and Publicity.	Do.	Do.		
AB. Tourist Accommodation.	Do.	Do.	Do.	Do.
AC. Tourist Centres.	Do.	Do.		
<i>Demand 10.—</i>				
311-A. Dairy Development.	Commissioner for Milk Production and Dairy Development.	Do.	Do.	Do.
AA. Madras Dairy and Milk Project.	Do.	Do.		
AB. Madurai Dairy.	Do.	Do.		

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers	Administrative department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative department from the Estimating Officers.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
AD. Other Expenditure.	Do.	Do.			
<i>Demand 11.</i>					
253-A. District Administration.	Board of Revenue (Land Revenue)	Revenue Department	Do.	Do.	Do.
AA. District Establishment.					
AB. Other Establishment.	Do.	Revenue Department			
265. A. Other Administrative Service.					
AH. Rent Control.	Accomodation Controller.	Home Department.	Do.	Do.	Do.
AJ. Training.	Commissioner of Training and Secretary to Govt.	Personnel and Administrative Reforms, Department.	October 1.	October 5.	October 5.

AKI	Guest houses, Government Hostels, etc.	Reception Officer, Public Department, Tamilagam, Ootacamund and New Delhi.	Do.	Do.		
67-A	Aid Materials and Equipments—	Additional Director of Health Services.	Health and Family Welfare Department.	Do.	Do.	Do.
AD.	Food for Work Programme.					
	Demand—12.					
295.	Other Social and Community Services—Administration of Tamil Nadu Religious and Charitable Endowments Acts.					
A.	Other Social and Community Services.					
AB.	Administration of Religious and Charitable Endowments Acts.	Commissioner of Hindu Religious and Charitable Endowments Department.	Commercial Taxes and Religious Endowments Department.	October, 1.	October, 5.	October, 5.
AC.	Audit Staff.					
AE.	Other Expenditure.	Do.	Do.	Do.	Do.	Do.
AF.	Transfers from Reserve Funds.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—*cont.*

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—*cont.*

<i>Head of Account.</i>	<i>Estimating Officers,</i>	<i>Administrative Department and the Secretariat department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).</i>
			<i>The Finance Department and the Administrative department from the Estimating Officers.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand—13</i>					
214. Administration of Justice.	Registrar of Court.	High Home Department.	October 1.	October, 5.	October 5.
AA. High Courts— <i>Charged.</i>	Do.	Do.	Do	Do	Do
AB. Civil and Sessions Courts.	Do.	Do.	Do	Do	Do
AC. Small Causes Courts.	Do.	Do.	Do.	Do.	Do.
AD. Presidency Magistrates' Courts.	Do.	Do.	Do.	Do.	Do.
AE. Criminal Courts.	Do.	Do.	Do.	Do.	Do.
AF. Administrators—General and Official Trustees.	Do.	Do.	Do.	Do	Do

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AG. Official Assignees and Counsels.	Do.	Do.	Do.	Do.	Do.
AH. Legal Advisers.	Do.	Do.	Do.	Do.	Do.
AI. Transfers from Reserve Funds.	Do.	Do.	Do.	Do.	Do.
AJ. Other Expenditure	Do.	Do.	Do.	Do.	Do.

Demand—14

256. Jails—A. Jails.	Inspector-General of Prisons.	Home Department.	Do.	Do.	Do.
AA. Direction and Administration.	Do.	Do.	Do.	Do.	Do.
AB. Jails.	Do.	Do.	Do.	Do.	Do.
AC. Jail manufactures	Do.	Do.	Do.	Do.	Do.
AD. Other expenditure	Do.	Do.	Do.	Do.	Do.

259. A. Public Works.

AD. Maintenance and repairs

288. Social Security and Welfare.	Do.	Do.	Do.	Do.	Do.
AF. Correctional Homes.	Do.	Do.	Do.	Do.	Do.

Demand—15. Police

255. A Police—

AA. Direction and Administration.	Director General of Police.	Home Department.	October, 1	October, 5	October 5
AB. Education and Training.	Do.	Do.	Do.	Do.	Do.
AC. Research	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

<i>Head of Account.</i>	<i>Estimating Officers.</i>	<i>Administrative Department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).</i>
			<i>The Finance Department and the Administrative Department from the Estimating Officers.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AD. Criminal Investigation and Vigilance.	Director General of Police.	Home Department.	October, 1	October, 5	October, 5
AE. Special Police.	Do.	Do.	Do.	Do.	Do.
AF. State Headquarters Police.	Do.	Do.	Do.	Do.	Do.
AG. District Police	Do.	Do.	Do.	Do.	Do.
AH. Railway Police	Do.	Do.	Do.	Do.	Do.
AJ. Village Police	Do.	Do.	Do.	Do.	Do.
AK. Harbour Police	Do.	Do.	Do.	Do.	Do.
AL. Welfare of Police Personnel.	Do.	Do.	Do.	Do.	Do.

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265-A Other Administrative Services. Commissioner of Home Dept. Police. Do. Do. Do.

AG. Home Guards

288-D Social Welfare

AG. Welfare of Poor & Destitutes.

Demand—16. Fire Service—

260-A. Fire protection and Control—

AA. Direction and Administration. Director of Fire Services. Do. Do. Do.

AB. Protection and Control. Do. Do. Do. Do. Do.

AC. Training. Do. Do. Do. Do. Do.

AD. Other Expenditure. Do. Do. Do. Do. Do.

Demand 17—Education.

277. Education—

A. *Primary Education.*

AA. Government Primary Schools. Director of School Education Dept. Do. Do. Do.

AB. Assistance to Non-Government Primary Schools. Do. Do. October 1 October 5 October 5

AC. Assistance to Local bodies for Primary Education. Do. Rural Development and Local Administration Department. Do. Do. Do.

AD. Teachers Training Do. Education. Do. Do. Do.

AE. Other expenditure. Do. Do. Do. Do. Do.

APPENDIX C—cont

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance department and the Administrative Department from the Estimating Officer.	The Finance department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
277. Education—cont.					
B. Secondary Education					
AA. Direction and Administration.	Director of School Education.	Education Department.	October 1	October 5	October 5
AB. Inspection,	Do.	Do.	Do.	Do.	Do.
AC. Government Secondary Schools.	Do.	Do.	Do.	Do.	Do.
AD. Assistance to Non-Government Secondary Schools.	Do.	Do.	Do.	Do.	Do.
AG. Teachers Training.	Do.	Do.	Do.	Do.	Do.
AH. Text Books.			Do.	Do.	Do.
AJ. Other Expenditure	Do.	Do.	Do.	Do.	Do.
AE. Assistance to Local Bodies for Secondary Education.	Do.	Do.	Do.	Do.	Do.
AF. Scholarships	Do.	Do.	Do.	Do.	Do.

277. C. <i>Special Education</i> —		Do.		Do.		Do.		Do.
AA. Adult Education								
AB. Promotion of Modern Indian Language and Libraries	Director of Collegiate Education.	Do.		Do.		Do.		Do.
AC. Sanskrit Education.	Director of School Education.	Do.		Do.		Do.		Do.
AD. Other Language Education	Do.	Do.		Do.		Do.		Do.
AE. Commercial Institutes	Director of Technical Education	Do.		Do.		Do.		Do.
AF. Promotion of Tamil Language and Literature.	Director of School Education.	Do.		Do.		Do.		Do.
<i>D. Pre-University Education :—</i>								
AA. Direction and Administration.								
AB. Government Institutions								
AC. Assistance to Non-Government Institutions.								
AE. Other Expenditure.								
<i>E University and Higher Education—</i>								
AA. Direction and Administration.	Director of Collegiate Education	Do.		Do.		Do.		Do.
AB. Assistance to University for Non-Technical Education	Do.	Do.		Do.		Do.		Do.
AC. Government Colleges	Director of Collegiate Education.	Education Dept.		Do.		Do.		Do.
AA. Arts College—Men	Do.			Do.		Do.		Do.
AB. Arts College—Women	Do.			Do.		Do.		Do.
AC. Teachers College—Men	Do.	Do.		Do.		Do.		Do.
AD. Teachers College—Women	Do.	Do.		Do.		Do.		Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance department and the Administrative Department from the Estimating Officer.	The Finance department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AE Law college	Director of Legal Studies	Law Department	October 1	October 5	October 5
JA Arts college—Men	Do	Education Department	Do	Do	Do
JB Arts college—Women	Do	Do	Do	Do	Do
JC Opening of New Arts college (Men and Women.)	Do	Do	Do	Do	Do
JD Opening of Degree courses in Government Colleges (men or women.)	Do	Do	Do	Do	Do
JE Opening of Evening colleges	Do	Do	Do	Do	Do
JF Opening of post-Graduate Course in Government colleges (Men or women)	Do	Do	Do	Do	Do
JJ Strengthening the Existing Laboratory Facilities in Government colleges	Do	Do	Do	Do	Do

AC. Government Colleges						
AD. Assistance to non-Government Colleges.	Director of Collegiate Education.	Do.	Do.	Do.	Do.	Do.
AE. Institute of Higher Learning.	Do.	Do.	Do.	Do.	Do.	Do.
AF. Teachers, Development Programme.	Do.	Do.	Do.	Do.	Do.	Do.
AG. Scholarships	Do.	Do.	Do.	Do.	Do.	Do.
AK. Other expenditure.	Do.	Do.	Do.	Do.	Do.	Do.
277. F. Technical Education—						
AA. Direction and Administration—	Director of Technical Education	Do.	Do.	Do.	Do.	Do.
AB. Technical Schools	Do.	Do.	Do.	Do.	Do.	Do.
AC. Polytechnics	Do.	Do.	Do.	Do.	Do.	Do.
AD. Engineering Colleges and Institutes.	Do.	Do.	Do.	Do.	Do.	Do.
AE. Scholarships	Do.	Do.	Do.	Do.	Do.	Do.
AF. Training	Do.	Do.	Do.	Do.	Do.	Do.
AH. Other expenditure.	Do.	Do.	Do.	Do.	Do.	Do.
AI. Book promotion	Do.	Do.	Do.	Do.	Do.	Do.
AJ. Assistance to non-Government Technical Colleges and Institutes	Do.	Do.	Do.	Do.	Do.	Do.
AK. Irrecoverable loans Written Off	Do.	Do.	Do.	Do.	Do.	Do.
277. G. Sports and Youth Welfare—						
AB. Physical Education	Director of School Education.	Do.	Do.	Do.	Do.	Do.
AC. Youth Welfare scheme	Do.	Do.	Do.	Do.	Do.	Do.
AE. Sports and Games	Do.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in.)
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
277. H General—					
AC. Training ..	Director of School Education,	Education Department.	October, 1	October, 5	October, 5
AE. Other Expenditure	Do.	Do.	Do.	Do.	Do.
278. Arts and Culture—					
AB. Fine Arts Education	Director of Technical Education,	Do.	Do.	Do.	Do.
AC. Promotion of Art and Culture.	Principal, Tamil Nadu Arasu Kalluri.	Education Department	October 1	October-5	October-5

AD. Archeology	Director of Archeology.	Do.	Do.	Do.	Do.
.. Archives and Museums	Director of Museums.	Do.	Do.	Do.	Do.
AF. Public Libraries ..	Directorate of Public Libraries.	Do.	Do.	Do.	Do.
AA. Directorate of Public Libraries.	Do.	Do.	Do.	Do.	Do.
AB. Connemara Public Library	Do.	Do.	Do.	Do.	Do.
AC. Grants for Public Library Service Schemes	Do.	Do.	Do.	Do.	Do.
AD. Grants to the Saraswathy Mahal Library, Thanjavur	Do.	Do.	Do.	Do.	Do.
AE. Grants to Dr. Swaminatha Iyer Library Tiruvannmiyur	Do	Do	Do	Do	Do
AF. Oriental Manuscripts Library	Do	Do	Do	Do	Do
AG. Publication of Manuscripts	Do	Do	Do	Do	Do
AH. Charges on Account of the Tamil Nadu Public Libraries Act 1948	Do	Do.	Do.	Do.	Do.
AK. Opening of Branch Libraries for the Extension of Library Facilities to Villages	Do.	Do.	Do.	Do	Do
JB. Directorate of Public Libraries (Instruction wing)	Do	Do	Do	Do	Do
JC Connemara Public Library	Do	Do	Do	Do	Do
JD. Oriental Manuscripts Library	Do	Do	Do	Do	Do
JE. Grants towards construction of Buildings for Branch Libraries of Local Library Authorities	Do	Do	Do	Do	Do
JF. Institute of Library Science	Do	Do	Do	Do	Do
JG. Kavimani Nilayam Library, Nagercoil	Do	Do	Do	Do	Do

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICER'S THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont

Head of Account	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
288. Social Security and Welfare—B. Relief and Rehabilitation of displaced persons					
AB. other Rehabilitation Schemes.—					
AA. Educational Concession to Burma Repatriates	Director of School Education:	Do.	October-1	October-5	October-5
288 B Relief and Rehabilitation of Displaced Persons	Director of Collegiate Education	Education Do	Do	Do	Do
AB. Other Rehabilitation Schemes	Director of Rehabilitation	Do	Do	Do	Do
ab Educational concessions to the Children of Srilanka Repatriates	Do	Do	Do	Do	Do
ac Educational concessions to the Children of Ex-Service Personnel	Do	Do	Do	Do	Do

AD. Educational concessions to the Children of displaced Goldsmiths	Do.	Do	Do	Do	Do.
AF. Educational concession to Children of vietnam Repatriates.	Do	Do	Do	Do	Do
AG. Educational concessions to the Children of Uganda Repatriates.	Do.	Do.	Do.	Do.	Do.
AF. Other expenditure	Director of School Education	Social welfare	Do	Do	Do
288 D Social welfare					
AB. Pre-Vocational Training	Do	Do	Do	Do	Do
AC. Education and Welfare of Handicapped.	Do	Do.	Do.	Do.	Do
AE. Other programmes	Do.	Do.	Do.	Do	Do.
18. Demand Medical.—					
280. Medical.—					
A. Allopathy.—					
AA. Direction and Administration.	Director of Medical Services and Family welfare	Health and welfare Dept.	Do.	Do.	Do.
AB. Medical Relief	.. Director of Medical Education.	Do.			
AC. Education	.. Director of Medical Education.	Do.	Do.	Do.	Do.
AD. Training	.. Director of Medical Education,	Do.	Do.	Do.	Do.
AE. Research	.. Director of Medical Education, and Director of Medical Services and Family Welfare	Do.	Do.	Do.	Do.
AF. Employees State Insurance Scheme.	Additional Director of Medical Services and Family welfare.	Labour and Employment Department.	October, 1	October 5	October 5

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APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC—cont..

Head of Account.	Estimating Officers.	Administrative Department and the Secretarial Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AH. Other Expenditure	Director of Medical Education and Director of Medical Services and Family welfare	Health and Family Welfare Department.	Do.	Do.	Do.
280 B. Other Systems of Medicine.					
AA. Ayurvedic	.. Superintendent Arignar Anna Hospital for Indian Medicine.	Do.	Do.	Do.	Do.
AB. Homeopathy					
AC. Unani					
AD. Siddha	.. .. Director of Indian	Do.	Do.	Do.	Do.
AE. Other System	Medicine.				

288.D	Social welfare	Director of Social Welfare	Do.	Do.	Do.
AC.	Education and Welfare of Handicapped.	Medical Services and Family Welfare	Department.		
AG.	welfare of poor and destitute	Do.	Do.	Do.	Do.
AI.	Leprosy Beggars Rehabilitation Home	Do	Do	Do	Do.
281. A	Family welfare. . .	Director of Health and Family Welfare	Do.	Do.	Do.
		Medical Services and Family welfare.	Department.		
AA.	Direction and Administration	Director of Medical Services and Family welfare.	Do.	Do.	Do.
AB.	Rural Family welfare Services,	Do	Do	Do	Do.
AC.	Urban Family welfare Services,	Do	Do	Do	Do
AD.	Maternity and Child Health.	Do	Do	Do	Do
AE.	Transport	Director of Medical Services and Family welfare	Do.	Do.	Do.
AF.	Compensations.				
AG.	Other Services and Supplies.	Director of Medical Services and Family welfare.	Do.	Do.	Do.
AH.	Mass Education				
AI.	Training, Research and Statistics,	Director of Medical Services and Family welfare.	Do.	Do.	Do.
AK.	other Expenditure.				

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance department (skeleton forms with actuals filled in).
			The Finance department and the Administrative Department from the Estimating Officer.	The Finance department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
Demand, 19.—Public Health					
282. Public Health—					
A. Public Health and sanitation					
AA. Direction and Administration.	Director of Medical Services and Family welfare.	Health and Family Welfare Department	October, 1	October, 5	October, 5
AB. Prevention and Control of diseases.	Do.	Do.	Do.	Do.	Do.
AC. Prevention of Food Adulteration.					
AD. Prevention of Air and Water Pollution.	Do.	Do.	Do.	Do.	Do.
AE. Drug Control	Do.	Do.	Do.	Do.	Do.

AF. Training	Do.	Do.	Do.	Do.	Do.
AG. Health Statistics and Research.	Do.	Do.	Do.	Do.	Do.
AH. Health, Education and Publicity.	Do.	Do.	Do.	Do.	Do.
AI. Public Health Laboratories	Director of Medical Services and Director of Medical Education.	Do.	Do.	Do.	Do.
AK. Health Transport.					
<i>282 B. Sewerage and Water Supply</i>					
AA. Sewerage Schemes	Chief Engineer (Highways and Rural Works.)	Do.	Do.	Do.	Do.
AB. Urban Water Supply Schemes.					
C. Rural piped Water Supply Schemes.	Secretary Public Works.	Do.	Do.	Do.	Do.
AD. Other Rural water Supply Schemes.	Managing Director TWAD Board.	RD and L.A.	Do	Do.	Do.
G. Transfer to/from Reserve Fund and Deposit Accounts.	Do.	Do	Do.	Do.	Do.
AH. Training.	Do.	Do	Do.	Do.	Do.
<i>09. A. Food—</i>					
AA. Nutrition and subsidiary food.	Additional Director of Medical Services and Family welfare.	Do.	J C.	Do.	Do.

APPENDIX C.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—*cont.*

<i>Head of Account.</i>	<i>Estimating Officers.</i>	<i>Administrative Department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance department (skeleton forms with actuals filled in).</i>
			<i>The Finance Department and the Administrative Department from the Estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
20. Agriculture—					
305. A Agriculture—					
AA. Direction and Administration.	Director of Agriculture.	Agriculture Department.	1st October.	5th October.	5th October
AC. Multiplication and Distribution of Seeds.	Do.	Do.	Do.	Do.	Do.
AD. Agricultural Farms	Do.	Do.	Do.	Do.	Do.
AE. Manures and Fertilisers.	Do.	Do.	Do.	Do.	Do.
AF. High Yielding Varieties Programme	Do.	Do.	Do.	Do.	Do.
AG. Plant Protection	Do.	Do.	Do.	Do.	Do.
AH. Commercial Crops	Do.	Do.	Do.	Do.	Do.

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AJ.	Scheme for Small and Marginal Farmers and Agricultural Labour.	Do.	Do.	Do.	Do.	Do.
AK.	Extension and Farmers Training.	Do.	Do.	Do.	Do.	Do.
AL.	Agricultural Education.	Secretary to Government.	Do.	Do.	Do.	Do.
AM.	Agricultural Engineering.	Director of Agriculture.	Do.	Do.	Do.	Do.
AN.	Agricultural Research.	Do.	Do.	Do.	Do.	Do.
AO.	Agricultural economics and statistics.	Do.	Do.	Do.	Do.	Do.
AP.	Marketing and Quality Control.	Do.	Do.	Do.	Do.	Do.
AQ.	Horticulture.	Director of Horticulture.	Do.	Do.	Do.	Do.
AR.	Irrecoverable Loans Written off	Director of Agriculture.	Do.	Do.	Do.	Do.
AS.	Agricultural Engineering Workshop.	Do.	Do.	Do.	Do.	Do.
AT.	Other expenditure.	Do.	Do.	Do.	Do.	Do.
AU.	Transfer to/from Reserved Funds	Do.	Do.	Do.	Do.	Do.
AA.	Block grant transferred Sugar cane cess Fund.	Director of Sugar.	Do.	Do.	Do.	Do.
AV.	Drought Prone Areas Programme.	Director of Agriculture.	Do.	Do.	Do.	Do.
AY.	Tribal Areas Sub-Plan.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—contd.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officer.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
306. A. Minor Irrigation—					
AB. Construction and Deepening of Wells and Tanks.	Director of Agriculture.	Agriculture Department	1st October.	5th October.	5th October.
AC. Tube Wells	Director of Agriculture.	Do.	Do.	Do.	Do.
AD. Other Minor Irrigation Works.	Do.	Do.	Do.	Do.	Do.
AH. Tribal Areas Sub-Plan	Do.	Do.	Do.	Do.	Do.

207. A. *Soil and Water Conservation*—

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	Direction and Administration.	Director of Agriculture.	Agriculture Department.	1st October.	5th October.	5th October.
A.	Direction and Administration.	Director of Agriculture.	Agriculture Department.	1st October.	5th October.	5th October.
AB.	Soil Survey and Testing.	Do.	Do.	Do.	Do.	Do.
AC.	Research-	Do.	Do.	Do.	Do.	Do.
AD.	Education and Training.					
AE.	Soil Conservation Schemes.					
AF.	Other Expenditure.					
308. A. <i>Area Development</i> —						
AA.	<i>Ayacut Developments</i>	Chief Engineer (Irrigation.)	Do.	Do.	Do.	Do.
AB.	Dryland Development.	Director of Agriculture.	Do.	Do.	Do.	Do.
AC.	Development of Hill areas.	Do.	Do.	Do.	Do.	Do.
295. A. <i>Other Social and Community Services</i> .						
AA.	Zoological and Public Gardens.	Do.	Do.	Do.	Do.	Do.
337. A. <i>Roads and Bridges</i> —						
AF.	District and other Roads.	Chief Engineer (Highway and Rural Works.)	Do.	Do.	Do.	Do.
Ao.	Transfer to Sugarcane Cess Fund.		Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand 21. Fisheries—</i>					
312. A. Fisheries.	Director of Fisheries.	Forest and Fisheries Department.	1st October.	5th October.	5th October.
AA. Direction and Administration.					
AB. Research.		Do.	Do.	Do.	Do.
AC. Education and Training.	Do.	Do.	Do.	Do.	Do.
AD. Inland Fisheries..	Do.	Do.	Do.	Do.	Do.
AE. Fishing harbour and Landing Facilities.	Do.	Do.	Do.	Do.	Do.
AF. Deep sea Fisheries.	Do.	Do.	Do.	Do.	Do.
AG. Processing, Preservation and Marketing.	Do.	Do.	Do.	Do.	Do.
AH. Mechanisation and Improvement of Fishing Crafts.	Director of Fisheries.	Do.	Do.	Do.	Do.

BJ. Other expenditure.	Do.	Do.	Do.	Do.	Do.
AK. Irrecoverable loans and advance written off.	Do.	Do.	Do.	Do.	Do.
AL. Transfer to / from Reserve Fund and Deposit Account.	Do.	Do.	Do.	Do.	Do.
298. A Co-operatives—					
AM. Fishermens Co-operatives.					
<i>Demand 22. Animal Husbandry—</i>					
310. A <i>Animal Husbandry—</i>					
AA. Direction and Administration.	Director of Animal Husbandry.	Agriculture ment.	Depart.	Do.	Do.
AB. Veterinary Education and Training.	Director of Veterinary Education and Research.	Do.		Do.	Do.
AC. Veterinary Services and Animal Health.	Director of Animal Husbandry.	Do.		Do.	Do.
AD. Veterinary Research.	Director of Veterinary Education and Research.	Do.		Do.	Do.
AE. Investigation and Statistics.	Director of Animal Husbandry.	Do.		Do.	Do.
AF. Cattle Development.	Do.	Do.		Do.	Do.
AG. Poultry Development.	Do.	Do.		Do.	Do.
AA. Sheep and Wool Development.	Do.	Do.		Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officer.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AI. Piggery Development.	Director of Animal Husbandry.	Agriculture Department.			
AK. Fodder and Feeds Development.	Do.	Do.	Do.	Do.	Do.
AL. Tribal area sub-plan.	Do.	Do.	Do.	Do.	Do.
AM. Other Expenditure.	Do.	Do.	Do.	Do.	Do.
Demand 23. Co-operation					
298. A. Co-operation.					
AA. Direction and Administration	Registrar of Co-operative Societies.	Co-operation Dept.	Do.	Do.	Do.
AB. Audit of Co-operatives	Do.	Do.	Do.	Do.	Do.
AC. Education Research and Training.	Do.	Do.	Do.	Do.	Do.

AD. Information and Publi- city.	Do.	Do.	Do.	Do.	Do.
AE. Credit Co-operatives.	Do.	Do.	Do.	Do.	Do.
AH. Farming Co-operatives.	Registrar of Co-operative Societies (Housing).	Housing and Urban De- velopment Department.	Do.	Do.	Do.
AJ. Warehousing and Market- ing Co-operatives.	Registrar of Co-operative Societies.	Co-operation Dept.	Do.	Do.	Do.
AO. Consumers Co-operatives.	Do.	Do.	Do.	Do.	Do.
AR. Other Co-operatives.	Do.	Do.	Do.	Do.	Do.
AT. Tribal Areas sub-plan.	Do.	Do.	Do.	Do.	Do.
Demand 24. Industries. Industries A. General					
320. AA. Direction and Admini- stration.	Director of Industries and Commerce.	Industries Depart- ment.	1st October,	5th October,	5th October,
AD. Industrial Education Research and Training.	Do.	Do.	Do.	Do.	Do.
AE. Tariff and Price Regula- tion.	Do.	Do.	Do.	Do.	Do.
AF. Other Expenditure	Do.	Do.	Do.	Do.	Do.
B. Large and Medium Industries.					
AA. Mining and Metallurgical Industries.	Do.	Do.	Do.	Do.	Do.
AE. Consumer Industries.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—contd.

STATEMENT SHOWING THE ESTIMATING OFFICERS; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AK. Other Industries.	Director of Sugar, Director of Industries and Commerce.	Industries Department.	1st October.	5th October.	5th October.
321. A. Village and Small Industries.					
AA. Direction and Administration.	Director of Industries and Commerce.	Do.	Do.	Do.	Do.
AB. Industrial Estates.	Do.	Do.	Do.	Do.	Do.
AC. Small Scale Industries.	Do.	Do.	Do.	Do.	Do.
AE. Handicrafts Industries.	{ Director of Industries and Commerce. Director of Technical Education.	Do.	Do.	Do.	Do.

AG. Coir Industries	Director of Industries and Commerce.	Do.	Do.	Do.	Do.
AH. Sericulture Industries.	Do.	Do.	Do.	Do.	Do.
AJ. Other Village Industries.	Do.	Do.	Do.	Do.	Do.
AK. Other Expenditure.	Do.	Do.	Do.	Do.	Do.
AL. Irrecoverable Loans written off.					
AM. Tribal Areas Sub-Plan.					
828. Mines and Minerals.					
B Regulation and Development of Mines.	Director of Industries and Commerce.		Do.	Do.	Do.
AB. Survey and mapping.	Director, Mines Development Project, Madras-25.	Do.	Do.	Do.	Do.
AE. Mineral Exploration.					
AF. Research.		Do.	Do.	Do.	Do.
AG. Magnesite or Exploration.		Do.	Do.	Do.	Do.
Demand 25. Cinchona.					
890. C. Industries Plantations.					
AF. Cinchona.	Director, Government Cinchona Plantations.		Do.	Do.	Do.
	Forest and Fisheries Department.				
AG. Transfer to/from Reserve Funds and Deposit A/C.		Do.	Do.	Do.	Do.
Demand 26. Handlooms and Textiles—					
298 A. Cooperation—					
AN. Industrial Co-operatives.	Director of Industries and Commerce.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

(See Paragraph 21)—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

<i>Head of Account.</i>	<i>Estimating Officers.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance department (Skeleton forms with actuals filled in).</i>
			<i>The Finance Department and the Administrative department from the Estimating Officer.</i>	<i>The Finance Department from the Administrative department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
321A. Village and Small Industries.	Director of Handlooms and Textiles, and Director of Industries and Commerce.	Do.	Do.	Do.	Do.
AD. Handloom Industries Demand 27. Khadi.	Do.	Do.	Do.	Do.	Do.
321 A. Village and Small Industries					
AF. Khadi Industries.	Director of Khadi and village Industries Board.	Rural Development and Local Administration Department.	Do.	Do.	Do.
AM. Tribal areas sub-plan	Do.	Do.	Do.	Do.	Do.

Demand 28. Community Development Projects, etc.

314. Community Development—	Director of Rural Development.	Rural Development and Local Administration Department.	1st October.	5th October.	5th October.
A. General					
AA. Direction and Administration	Do.	Do.	Do.	Do.	Do.
AB. Training.					
AC. Assistance to Panchayat Raj Institutions.	Do.	Do.	Do.	Do.	Do.
B. Community Development Programmes.					
AA. Minor Irrigation.	Do.	Do.	Do.	Do.	Do.
AB. Health and Sanitation.	Do.	Do.	Do.	Do.	Do.
AC. Roads.	Do.	Do.	Do.	Do.	Do.
AD. Education.	Do.	Do.	Do.	Do.	Do.
AE. Agriculture.	Do.	Do.	Do.	Do.	Do.
AF. Animal Husbandry	Do.	Do.	Do.	Do.	Do.
AG. Industries.	Do.	Do.	Do.	Do.	Do.
AH. Nutrition.	Do.	Do.	Do.	Do.	Do.
AK. Other expenditure.					
AL. Tribal Areas Sub-Plan.					
AM. Buildings.					
314. C. Rural Works Programme.					
AA. Water Supply and Sanitation.	Director of Rural Development.	Do.	Do.	Do.	Do.
AB. Other Expenditure.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountants General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance department from the administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand 20. Labour including Factories—</i>					
259. A. Public Works.					
AD. Maintenance and Repairs.					
287. Labour and employment.—					
A. LABOUR					
as Direction and Administration.	Commissioner of Labour.	Labour and Employment.	Do.	Do.	Do.
AA. Headquarters staff-Commissioner of Labour	..	..	Do.	Do.	Do.
AB. Weights and Measures	..	..	Do.	Do.	Do.
AC. Inspector of Steam Boilers	Chief Inspector of Steam Boiler.	..	Do.	Do.	Do.

AB	Industrial Relations	Do.	Do.	Do.	Do.	Do.
AC	Working Conditions and Safety	Do.	Do.	Do.	Do.	Do.
AD	General Labour Welfare	Do.	Do.	Do.	Do.	Do.
AE	Social Security for Labour.	Do.	Do.	Do.	Do.	Do.
AF	Education.	Do.	Do.	Do.	Do.	Do.

B. EMPLOYMENT AND TRAINING

AA	Direction and Administration	Director of Employment and Training.	Do.	Do.	Do.
AB	Employment Exchanges	Do.	Do.	Do.	Do.
AC	Employment Survey and Statistics	Do.	Do.	Do.	Do.
AD	Training of Craftsmen and Supervisors	Do.	Do.		
AE	Other Expenditure	Do.	Do.	Do.	Do.

288. Social Security and Welfare. Director of Social Welfare. Social Welfare Department. Do. 1st October. 5th October. 5th October.

B.	Relief and Rehabilitation of displaced persons.—	Director of Rehabilitation	Revenue Department	Do.	Do.	Do.
AB	Other Rehabilitation Schemes.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

<i>Head of account</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which the actuals from the Accountants General are due to the Finance Department (skeleton forms with actuals filled in)</i>
			<i>The Finance Department and the Administrative Department from the Estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AE Employment Exchanges for Repatriates from Burma and Srilanka D. Social Welfare	Do.	Do.			
AC Education and Welfare of Handicapped	Do.	Do.			
DEMAND 30—Social Welfare					
288. Social Security and Welfare D. Social Welfare	Do.	Do.			
AA Direction and Administration	Do.	Do.			
AO Education and Welfare of Handicapped	Do.	Do.			
AD Women's Welfare	Do.	Do.			

Family and Child Welfare	Do.	Do.				
AG Welfare of Poor Destitute	Do.	Do.				
AH Transfer to/from Reserve Funds	Do.	Do.				
AJ Tribal Areas sub-plan	Do.	Do.				
E Other Social Security and Welfare Programmes.						
AA Pensions Granted under Social Security Schemes	Do.	Do.	Do.	Do.	Do.	Do.
AE Other Programmes.						
309. Food						
AA Nutritions and Subsidiary Food						
<i>Demand 31. C. Welfare of Scheduled Tribes and Castes, etc.</i>						
288. C Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes						
AA Direction and Administration.	Director of Harijan Welfare.	Social Welfare Department.	Do.	Do.	Do.	Do.
AB Welfare of Scheduled Castes.	Do.	Do.	Do.	Do.	Do.	Do.
AC Welfare of Scheduled Tribes	Do.	Do.	Do.	Do.	Do.	Do.
AF Tribal Areas sub-plan	Do.	Do.	Do.	Do.	Do.	Do.
AG Irrecoverable loans written off	Do.	Do.	Do.	Do.	Do.	Do.
AH Other expenditure	Do.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
AI Transfers to/from Reserve Funds & Deposit accounts.					
Industrial Relation Working conditions and Safety General Labour welfare—Social security for Labour education.	Commissioner of Labour.	Do.	Do.	Do.	Do.
Demand. 32. Welfare of the Backward Classes etc.					
288 C. Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes					
AA Direction and Administration.	Director of Backward Classes.	Social Welfare Department.	1st October.	1st October.	Do.

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AB	Welfare of Denotified and Nomadic Tribes.	Do.	Do.	Do.	Do.	Do.
AE	Welfare of other Backward Classes.	Do.	Do.	Do.	Do.	Do.
	Demand 33. Housing					
	283. Housing. A. General					
AB.	Building Planning and Research.					
AC	Assistance to Housing Boards Corporations, etc.	Secretary to Government Housing and Urban Development Department.	Housing and Urban Development Dept.	Do.	Do.	Do.
	B. Housing Schemes					
AA	Village Housing Projects scheme.	Divisional Engineer, Rural Housing Cell.				
AB	Subsidised Industrial Housing Scheme.	High Ways & Rural Works.	Housing & Urban Development Dept.	Do.	Do.	Do.
AC	Plantation Labour Housing scheme.	Do.	Do.	Do.	Do.	Do.
AD	Fishermen Housing scheme.	Do.	Do.	Do.	Do.	Do.
AE	Government Servants Rental Housing Scheme.	Do.	Do.	Do.	Do.	Do.
AP	Slum Clearance Scheme.	Do.	Do.	Do.	Do.	Do.
AG	Irrecoverable loans written off.					
AH	Housing Scheme for victims of Natural Calamities.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountant General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
34. Urban Development.					
255. Police A, Police					
AP State Headquarters					
254. Urban Development.—					
Director of Town and Country Planning.					
Rural Development and Local Administration.					
A. General					
AA	Direction and Administration	Do.	Do.	Do.	Do.
AB	Assistance to Corporations Municipalities etc.	Do.	Do.		
AC	Town and Regional Planning.	Director of Town and Country Planning.	Rural Development and Local Administration.	Do.	Do.
AD	Training and Research.				
D. Madras Development Scheme.—					
AA	Direction and Administration.	Secretary Rural Development and Local Administration Dept.	Do.	Do.	Do.

AB	Assistance to Metropolitan Development Authority. Other expenditures.		Do.	Do.	Do.	Do.
AC	Other Miscellaneous Compensations and Assignments.					
	337. Roads and Bridges.					
AM	Other Expenditure.					
368.	Compensation and Assignments to Local Bodies and Panchayat Raj Institutions.					
AE	Transfer to/from Reserve Funds and Deposit Accounts	Secretary Rural Development and Local Administration.				
	Demand \$5. Civil Supplies.					
	288. Social Security and Welfare.—					
	A. Civil Supplies	Commissioner of Civil Supplies.	Food Department.	Do.	Do.	Do.
AA	Direction and Administration.	Do.	Do.	Do.	Do.	Do.
AB	Inspections.	Do.	Do.	Do.	Do.	Do.
AC	Other Expenditure	Do.	Do.	Do.	Do.	Do.
	298. Co-operation.					
	A. Co-operation.					
AO	Consumers Co-operation.					

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountants General are due to the Finance Department (skeleton forms with actuals filled in).	
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.		
(1)	(2)	(3)	(4)	(5)	(6)	
Demand 36 Irrigation—						
305. A. Agriculture.						
AV	Drought Prone Area Programme.					
306. A. Minor Irrigation.						
AA	Investigation and Development of Ground Water Resources.	Director of Ground Water.	Public Works Department.	1st October.	5th October.	5th October.
AD	Other Minor Irrigation Works.		Do.	Do.	Do.	Do.
		Chief Engineer (Irrigation).				
AE	Machinery and Equipment.	Chief Engineer (Irrigation).	Do.	Do.	Do.	Do.
AF	Other expenditure.	Do.	Do.	Do.	Do.	Do.

308. A. Area Development.

AB Dry land Development. Do. Do. Do. Do. Do.

331. Water and Power Development services.

A. Water Development Do. Do. Do. Do. Do.

AA Research Do. Do. Do. Do. Do.

AB Survey and investigation. Do. Do. Do. Do. Do.

AC Other Expenditure Do. Do. Do. Do. Do.

338. Irrigation Navigation Drainage and Flood control Projects.—

Interest Charges. Pension Charges. { Accountant General Do. 18th October. 5th October. 5th October. Tamil Nadu.

Other Heads. Chief Engineer Public Works Department. Do. Do. Do.

Demand 37.—Public Works—Buildings

259 A. Public Works—

AB Planning and Research }
 AC Constructions. and } Chief Engineer Do. Do. Do.
 AD Maintenance and } (Buildings).
 Repairs. }

AJ Suspense.

APPENDIX C—cont.
STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretarial Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountants General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AK Other expenditures. All Sub-heads relating to Building Works among under functional Major heads also.	Do.	Do.	Do.	Do.	Do..
277. Education					
B. Secondary Education.	Director of School Education.	Education Dept.	..	..	...
AC Government Secondary Schools.	..	..	..	..	..
E. University and Other Higher Education—	Director of Collegiate Education	Do.	..	..	..
AC Government Colleges	Do.	..	..	..	..
AD Engineering Colleges and Institutions.					
AF Technical Education (Works).	Director of Technical Education.	Do.	Do.	Do.	Do..

278. Art and Culture—

A. Art and Culture—

AC Promotion of Art and Culture.

AE Archives and Museums Commissioner of Public (Miscellaneous) Archives.

280. Medical

A. Allopathy—

AB Medical Relief Director of Medical Education, Health and Family Welfare Department.

AC Medical Education
B. Other Systems of Medicine.

AD Siddha Director of Indian Medicine, Health and Family Welfare Department.

281. Family Welfare

A. Family Welfare

AH Mass Education Director of Medical Services and Family Welfare, Health and Family Welfare Department.

AJ Other Expenditure.

282. Public Health Sanitation and Water Supply.

A. Public Health and Sanitation.

B. Public Health Laboratories Director of public Health and Preventive Medicine.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountants General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from estimating Officer.	The Finance department from the administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
283. Housing					
C. Government Residential Buildings.	Housing Board	Housing and Urban Development Department.			
AB Construction	"	"			"
AC Maintenance and Repairs	"	"			"
284. Urban Development					
A. General					
AB Assistance to Municipalities Corporations Etc.	Inspector of Municipalities.	Rural Development and Local Administration.			"
285. Information and Publicity					
A. Information and Publicity					
AM Other Expenditure					"
287. Labour and Employment					
B. Employment Training.	and Director of Employment Training.	Labour & Employment Dept.			"
AE Other Expenditure					

288 Social Security and Welfare—

B.	Relief and Rehabilitation of Displaced Persons—	Director of Rehabilitation	Revenue Dept.	"	"
AD	Rehabilitation of Repatriates from other Countries.			"	"
AE	Other Rehabilitation Schemes.			"	"
C.	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Director of Harijan Tribal Welfare	Social Welfare Dept.		
AB	Welfare of Scheduled Castes	"			
AD	Welfare of Denotified and Nomadic Tribes.				
AE	Welfare of Other Backward Classes	"	"		
D.	Social Welfare				
AF	Correctional Homes	Inspector General of Prisons.	Home Department.		
AG	Welfare of the Poor and the Destitute				
AV	Schemes for the physically Handicapped.				
305.	Agriculture				
A.	Agriculture				
AC	Multiplication and Distribution of Seeds	Director of Agriculture.	Agriculture Dept.		
310.	Animal Husbandry				

APPENDIX C—cont.

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STATEMENT SHOWING THE ESTIMATING OFFICERS : THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretarial Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant General are due to the Finance Department (sk eleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
A. Animal Husbandry	Director of Animal Husbandry.	Animal Agriculture Dept.			"
AB Veterinary Education and Training	Director of Veterinary Education of Research	"			
AC Veterinary Services and Animal Health	"	"			
312. Fisheries					
A. Fisheries—	Director of Fisheries.	Forest and Fisheries Department.			
AJ Other Expenditure	"	"			
313. Forcst.					
A. Forcst.					
AM Other Expenditure.					
320. Industries.					
A. General.					
AF Other Expenditure.					
38. Public Works—Establishment—Tools and Plant.					

312. Fisheries.	Director of Fisheries	Forest and Fisheries Department.	1st October.	5th October.	13 October.
AE Fishing Harbour and Landing Facilities		do			
326. A. Tourism.					
AB Tourist accomodation.	Chief Engineer (Buildings).	Public (Tourism) Department.	Do.	Do.	Do.
<i>Demand 39 —Roads and Bridges.</i>					
337. A. Roads and Bridges.					
AA Direction and Administration.	Chief Engineer (National Highways.)	Transport Department.	Do.	Do.	Do.
AB Planning and Research.	Chief Engineer Highways and Rural Works.	Do.			
AC National Highways.	Chief Engineer (National Highways).	Do.			
AD Roads of inter-State importance.	Do.	Do.			
AF District and other Roads.	Chief Engineer Highways and Rural Works.	Do.			
AG State Highways.	Do.	Do.			

APPENDIX C—cont.

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STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

<i>Head of Account.</i>	<i>Estimating Officers.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which actuals from the Accountant-General are due to the Finance department (sketch forms with actuals filled in).</i>
			<i>The Finance department and the Administrative department from the Estimating Officer.</i>	<i>The Finance department from the Administrative department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AJ Machinery and equipment.	Chief Engineer National Highways and Chief Engineer Highways and Rural Works.	Do.	Do.	Do.	Do.
AK Suspense.	Chief Engineer P.W.D. Chief Engineer Highways and Rural Works.	Do.			
AM Other expenditure.		Do.	Do.	Do.	Do.
	Chief Engineer, Highways and Rural Works.				

Demand 40—Road Transport Services and Shipping—

335. Ports, Light Houses and Shipping.

A. Ports and Pilotage	State port Officer.	Transport Department.	"	"	"
AA Investigation	Do.	Do.	"	"	"
AB Construction and Repairs	Do.	Do.	"	"	"
AC Port Management	Do.	Do.	"	"	"
AD Dredging and Surveying.	Do.	Do.	"	"	"

40. Transport Services. Director, State Transport Department. Transport Department. October 1 .. October 5 October 5 ..

338. Road and Water Transport Services. Director, Motor Vehicles Maintenance Organization. Do. Do. Do. Do.

- A. Road Transport
- AA Direction and Administration.
- AB Government Transport Services working expenses.
- AC Other expenditure Demand 41

289. Relief on account of Natural Calamities— Commercial for Land Reforms Revenue Department. Do. Do. Do.

- B. Gratuitous relief.
- AA Cash Dole
- AB Food and Clothing
- AC Other Gratuitous relief

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (sketches forms with actuals filled in)
			The Finance Department and the Administrative department from the Estimating Officers.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
Demand—41. C Relief Works—					
AA Roads					
AB Irrigation works					
AC Other works					
D. General					
AA Direction and Administration	Commissioner for Land Administration	Revenue Department.	October 1.	October 5.	October 5.
AB Other Expenditure	Do.	Do.	Do.	Do.	Do.
AC Transfer to/from Revenue Funds and Deposit Accounts	Do.	Do.	Do.	Do.	Do.
Demand 42. Pensions and other Retirement Benefits—					
266. A Pensions and other Retirement Benefits.					
AA Superannuation and Retirement Allowances.	Accountant General Tamil Nadu.	Finance (Pension) Department.	October 1	.. October 5	.. October 5

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand 43—Miscellaneous.</i>					
247. Other Fiscal Services—					
AA Promotion of Small Savings.	Director of Small Savings.	Finance Department.	....	....	....
249. F. Interest on other obligations.					
AL Miscellaneous	Do.	Do.	Do.	Do.	Do.
265. Other Administrative Services—					
AD Civil defence	Public Department.	....	October 1 ..	October 5 ..	October 5.
AI Administration of Citizenship Act.	Home Department.	....	Do.	Do.	Do.
	Public Depart-	....	Do.	Do.	Do.

AB	Computed value of Pensions.	Do	Do.	Do.	..	Do.	....
AD	Equated payment on account of capital outlay on steels ^{miscellaneous} General Services—	Do.					
AA	State Lotteries	Director of Tamil Nadu Raffles.	Finance Department.	Do. Do.		Do. Do.	Do. Do.

268. Miscellaneous General Services—cont.

AB	Pensions in lieu of Resumed Jagirs, Lands, Territories, etc.	Collector of Madras, Board of Revenue (Land Revenue).	Revenue Department.	Do.		Do.	Do.
AC	Loss for exchange	Public Departments,	Rural Development and Local Administration,	....		....	....
AD	Transfer From Reserve Funds and Deposits			....		....	....
AE	Other expenditure ..	Finance Department.(WM)					
284.	Urban Development—	Secretary to Government		....		....	....
AB	Assistance to Municipalities, and Corporation, etc,	Rural Development and Local Administration,					

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officer.	Administrative department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
288. Social Security and Welfare B. Relief and Rehabilitation of Displaced persons	Director of Rehabilitation.	Revenue Department.	October 1	October 5	October 5
AC Rehabilitation of Repatriates from Sri Lanka	Director of Rehabilitation	Social Welfare Department.	Do.	Do.	Do.
AD Rehabilitation of Repatriates from other countries	Director of Rehabilitation	Do.	Do.	Do.	Do.
AE Irrecoverable loans written off	Director of Rehabilitation	Do.	Do.	Do.	Do.
AG Rehabilitation of Repatriates from Burma	Director of Rehabilitation	Do.	Do.	Do.	Do.
88. E. Other Social Security and Welfare Programmes					
AE Other programmes.					

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				October 1	October 5	October
D. Social Welfare--Womens Welfare.	Director, Social Welfare.	Social Welfare. Dept.		October 1	October 5	October
Welfare of Poor and destitutes.	Commissioner of Police.	Home Department.		Do.	Do.	Do.
Ex-Servicemen Welfare ..	Director, Ex-Servicemen Welfare and Secretary, Amalgamation Funds.	Social Welfare. Dept.		Do.	Do.	Do.
Prosperity Brigade	Special Officer, Prosperity Brigade.	Rural Development and Local Administration Department.		Do.	Do.	Do.
95 A. Other social and Community services						
A A Zoological and Public Gardens.	Secretary, Rural Development and Local Administration Department.			Do.	Do.	Do.
A B Administration of Religious and Charitable Endowments Act	Commissioner Hindu Religious and charitable Endowments Department.					
A C Upkeep of Shrines Temples, etc.	Do.	Commercial Taxes and Religious Endowments Department.		Do.	Do.	Do.
A D Donation for Charitable purposes.	Secretary, Rural Development and Local Administration Commissioner of Police.	Board of Revenue, etc.		Do.	Do.	Do.
A E Other Expenditure						

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountants General are due to the finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
331. Water and Power Development Services.					
B Power Development	Secretary, Public Works Department.	....	/ October 1	October 5	October 5
AA Other Expenditure					
334. Power Projects					
F. General	Do.				
AA Assistance to Electricity Boards					
336. A Civil Aviation	.. Secretary, Public Works Department.	....	....	....
aa Training and Education					
Demand 44. Stationery and Printing—					
252. A Stationery and Printing.					
AA Direction and Administration.	Director of Stationery and Printing.	Transport Department.	October 1.	.. October 5 ..	October 5.

AB	Purchase and Supply of Stationery Storage.	Do.	Do.	Do.	Do.	Do.
AC	Printing Storage and distribution of Forms.	Do.	Do.	Do.	Do.	Do.
AD	Government Presses ..	Do.	Do.	Do.	Do.	Do.
AE	Cost of Printing by other sources.	Do.	Do.	Do.	Do.	Do.
AF	Government Publication.	Do.	Do.	Do.	Do.	Do.
AG	Other expenditure ..					

Demand 45—FOREST DEPARTMENT

288. SOCIAL SECURITY AND WELFARE

B	Relief and Rehabilitation of Displaced persons.	Chief Conservator of Forests	Forest and Fisheries Department.	Do.	Do.	Do.
AC	Rehabilitation of Repatriates from Sri Lanka	"	"	Do.	Do.	Do.
C	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	"	"	Do.	Do.	Do.
C	Welfare of Scheduled Tribes	"	"	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

<i>Head of account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which the actuals from the Accountant-General are due to the Finance Department (skeleton form with actuals filled in).</i>
			<i>The Finance Department and the Administrative Department from estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
307. Soil and Water conservation	Director of Agriculture.	Agriculture Department.	Do.	Do.	Do.
AC Soil Conservation Schemes.	„	„	Do.	Do.	Do.
308. A. Area Development.					
AC Development of Hill Area.					
Demand 45					
313 A Forest.					
AA. Direction and Administration.	Chief Conservator of Forests.	Forest and Fisheries Department.	Do.	Do.	Do.
AB Research	„	„			„
AC Education and Training	„	„			„
AD Forest Conservation and Development.	„	„			

AE	Survey of Forest resources,	..	..	..	..	..
AF	Plantation Scheme,	..	..	..	..	..
AG	Farm Forestry,	..	..	..	..	..
AH	Forest Produce,	..	..	..	..	..
AJ	Communications and Buildings	..	..	..	..	..
AK	Preservation of Wild Life.	..	..	Do.	Do.	..
AM	Other expenditure ..	Do.	Do.	Do.	Do.	Do.
AO	Tribal Areas Sub-plan	..	..	..	..	..
	288. Social Security and Welfare. Ceylon Repatriates Rehabilitation.	Do.	Do.	Do.	Do.	Do.

Demand 16. Compensation and Assignment.

A. Compensations and Assignments to Local Bodies and Panchayat Raj Institutions

363. AA	Entertainment Tax.	Secretary, Board of Revenue (Commercial Taxes).	Commercial Taxes and Religious Endowments Department.	October 1 ..	October 5 ..	October 5.
AB	Terminal Tax ..	Secretary, Rural Development and Local Administration.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

<i>Head of account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which the actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).</i>
			<i>The Finance Department and the Administrative Department from Estimating Officer).</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AC Taxes on Vehicles ..	Home Department.	....	Do.	Do.	Do.
AD Other Miscellaneous, Com- pensations Assignment.	Board of Revenue (Land Revenue)	....	Do.	Do.	Do.

Demand 50.—

Capital Outlay on Agriculture.	Director of Agriculture.	Agriculture Department.	Department.	October 1	October 5	October 5
505. Agriculture—						
AA. Seeds }	Director of Agriculture.	Agriculture Department.	Depart.	Do.	Do.	Do.
AB. Agricultural Farms						
AC. Manures and Fertilizers.						
AD. Plant Protection						
AE. Agricultural Engineering.						
AF. Agricultural Education.						
AG. Agricultural Research.						
AH. Horticulture ..						
AJ. Storage and Warehousing.						
AK. Other expenditure						
AM. Marketing ..	Do.	Do.	Do.	Do.	Do.	
AN. Tribal Areas Sub-Plan.	Do.	Do.	Do.	Do.	Do.	
506. Capital outlay on Minor Irrigation Soil Conservation and Area Development.						
AA. Minor Irrigation ..	Director of Agriculture.	Agriculture Department.	Department.	Do.	Do.	Do.
AB. Soil conservation ..	Do.	Do.		Do.	Do.	Do.
AC. Area Development Programmes.	Do.	Do.		Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat department concerned.	Date by which the estimates must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand 51—Capital outlay on Industrial Development.</i>					
498. A. Capital outlay on Co-operation—					
AF. Co-operative Sugar Mills.					
510. Capital outlay on Industrial Research and Development.	Director of Industries and Commerce.	Industries Department.	October 1	.. October 5 ..	October 5.
AB. Other expenditure.		Secretary to Government.	Do.	Do.	Do.
521. Capital outlay on Village and Small Industries—	Do.	Industries Department.	Do.	Do.	Do.
AA. Industrial Estates	Director of Industries and Commerce.	Do.	Do.	Do.	Do.

AB. Small Scale Industries	Do.	Do.	Do.	Do.	Do.
AD. Handloom Industries	Do.	Do.	Do.	Do.	Do.
AF. Handicraft Industries	Do.	Do.	Do.	Do.	Do.
AG. Sericulture Industries	Do.	Do.	Do.	Do.	Do.
AJ. Other expenditure	Do.	Do.	Do.	Do.	Do.
522. Capital outlay on Machinery and Engineering Industries.	Do.	Do.	Do.	Do.	Do.
AA. Heavy Engineering Industries.					
526. Capital outlay on Consumer Industries.					
AA. Sugar	Director of Sugar.	Agriculture Department.	October 1,	October 5.	October 5.
AB. Textiles	Director of Textiles.	Industries Department.	Do.	Do.	Do.
AR. Cinchona	Director of Cinchona.	Forest and Fisheries Department.	Do.	Do.	Do.
528. Capital outlay on Mining and Metallurgical Industries.—					
AA. Mineral Exploration and Development.	Director of Industries and Commerce.	Industries Department.	Do.	Do.	Do.
AD. Iron and Steel ..	Do.	Do.	Do.	Do.	Do.
AE. Other Mining and Metallurgical Industries.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the secretariat department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand 52—</i>					
533. Capital outlay on Irrigation, Navigation, Drainage and Flood Control Project—					
All other Minor heads	Chief Engineer, Irrigation.	Public Works Department.	October 1	October 5	October 5
533. C. Navigation Projects (Commercial)—					
AE. Improvements to Cooum River in Madras City.	Do.	Public Works Department.	Do.	Do.	Do.
AJ. Improvements to Buckingham Canal within City limits.	Do.	Do.			
E. Drainage Projects (Commercial)—					
AE. Drainage Schemes in Cauvery Delta.	Chief Engineer Irrigation.	Public Works Department.	Do.	Do.	Do.

G. Flood Control and Anti-sea Erosion Projects—Commercial.	Do.	Do.	Do.	Do.	Do.
AF. Flood control Schemes in Cauvery Delta, Thanjavur District.	Do.	Do.	Do.	Do.	Do.
AG. Lower Coleroon Anicut System Flood Control Schemes—South Arcot District.	Do.	Do.	Do.	Do.	Do.
AH. Anti-sea Erosion Works.	Do.	Do.	Do.	Do.	Do.
AI. Flood Control Scheme.	Do.	Do.	Do.	Do.	Do.
AJ. Other expenditure	Do.	Do.	Do.	Do.	Do.
<i>Demand 53. Capital outlay on Public Works Buildings—</i>					
459. Capital outlay on Public Works.	Chief Engineer, (Buildings.)	Public Works Department.	Do.	Do.	Do.
AA. Construction ..	Do.	Do.	Do.	Do.	Do.
AB. Other expenditure	Do.	Do.	Do.	Do.	Do.
<i>477. Capital outlay on Education Art and Culture—</i>					
AA. Primary Education	Director of School Education,	Education Department.	Do.	Do.	Do.
AB. Secondary Education	Do.	Do.	Do.	Do.	Do.
AD. University and other Higher Education.	Director of Collegiate Education.	Do.	Do.	Do.	Do.
AE. Technical Education	Director of Technical Education.	Do.	Do.	Do.	Do.
AG. Other expenditure..	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in)
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
480. Capital outlay on Medical.	Chief Engineer (Buildings.)	Public Works Department.	October 1	October 5	October 5
A. Medical—Allopathy	Do.	Do.	Do.	Do.	Do.
AA. Medical Relief. ..					
AB. Medical Education.					
AC. Other expenditure					
AD. Tribal Areas Sub-plan.	Do.	Do.	Do.	Do.	Do.
B. Other system of Medicine.					
AA. Ayurvedic ..					
AC. Siddha ..					
AD. Homeopathy ..					

481. Capital outlay on Family Welfare.	Do.	Do.	Do.	Do.	Do.
AA. Welfare Centres..	Do.	Do.	Do.	Do.	Do.
AE. Other expenditure	Do.	Do.	Do.	Do.	Do.
482. Capital outlay on Public Health Sanitation and Water Supply.					
AA. Public Health, Sanitation and water supply.	Chief Engineer, (Buildings.)	Public Works Department.	Do.	Do.	Do.
AE. Other Programmes..	Do.	Do.	Do.	Do.	Do.
483. Capital outlay on Housing	Chief Engineer, Buildings.	Public Works Department.	October 1.	October 5.	October 5
A. Government Residential Buildings—					
AC. Jails	Chief Engineer (Buildings).	Public Works Department.	Do.	Do.	Do.
AD. Police Housing Scheme.	Do.	Do.	Do.	Do.	Do.
AE. Public Works ..	Do.	Do.	Do.	Do.	Do.
AH. Education ..	Do.	Do.	Do.	Do.	Do.
AJ. Other expenditure ..	Do.	Do.	Do.	Do.	Do.
AM. Stationery and Printing.	Do.	Do.	Do.	Do.	Do.
AN. Agriculture ..	Do.	Do.	Do.	Do.	Do.
AO. Land Revenue ..	Do.	Do.	Do.	Do.	Do.
AP. Administration of Justice.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of a count.	Estimating Officer.	Administrative department and the Secretariat department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
484. Capital outlay on Urban Development.	Chief Engineer (Buildings).	Public Works Department.	October 1	October 5	October 5
H. Madras Development Scheme—					
AB. Other expenditure ..	Do.	Do.	Do.	Do.	Do.
485. Capital outlay on Information and Publicity.					
A. Capital outlay on Information and publicity.					
AA. Information and Publicity.	Director of Information and Public Relations.	Information and Tourism Tamil culture Department.	Do.	Do.	Do.
488. Capital outlay on Social Security and Welfare.	Do.	Social Welfare Department.	Do.	Do.	Do.
B. Relief and Rehabilitation of Displaced persons.					

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AA. Rehabilitation of Repatriates from other countries.	Director of Rehabilitation.	Social Welfare Department.	Do.	Do.	Do.
D. Other Rehabilitation Schemes.	Do.	Do.	Do.	Do.	Do.
AA. Special care and Rehabilitation Homes for Leprous Beggars.	Do.	Do.	Do.	Do.	Do.
AB. Rehabilitation of Repatriates from Sri Lanka.	Do.	Do.	Do.	Do.	Do.
E. Other Social Security and Welfare Programmes.	Director of Social Security.	Finance (Small Savings) Department.	Do.	Do.	Do.
AA. Welfare of Scheduled Castes Scheduled Tribes and other Backward Classes.	Director of Harijan Welfare.	Social Welfare Department.	Do.	Do.	Do.
AB. Social Security and Welfare.	Director of Social Security.	Finance (Small Savings) Department.	Do.	Do.	Do.
AD. Other expenditure.	Director of Social Welfare.	Social Welfare Department.	Do.	Do.	Do.
505. Capital outlay on Agriculture.					
AA. Seeds	Director of Agriculture.	Agriculture Department.	Do.	Do.	Do.
AB. Agricultural Farms	Do.	Do.	Do.	Do.	Do.
AK. Other expenditure	Do.	Do.	Do.	Do.	Do.
AM Marketing ..	Do.	Do.	Do.	Do.	Do.

APPENDIX C -cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC. -cont.

Head of account.	Estimating Officer	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountant General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
506. Capital outlay on Minor Irrigation, Soil conservation and Area Development—					
AG. Area Development.	Director of Agriculture.	Agriculture Department.	Do.	Do.	Do.
510. Capital outlay on Animal Husbandry.					
AA. Veterinary Services and Animal Health.	Director of Animal Husbandry.	Agriculture Department.	Do.	Do.	Do.
AB. Veterinary Education and Training.	Do.	Do.	Do.	Do.	Do.
AD. Sheep and Wool Development.	Do.	Do.	Do.	Do.	Do.
AG. Veterinary Research.	Do.	Do.	Do.	Do.	Do.
AH. Other expenditure.	Do.	Do.	Do.	Do.	Do.
AK. Cattle Development.	Do.	Do.	Do.	Do.	Do.

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514. Capital outlay on Community Development.	Chief Engineer, Rural Development (Highways and Rural Works) and Local Administration Department.	Do.	Do.	Do.
A. Capital outlay on community development.				
AA. Community Development.	Director of Rural Development.	Rural Development and Local Administration.	Do.	Do.
483. Capital outlay on Housing.	C.E. Building	P.W.D.	Do.	Do.
A. Government Residential Buildings.				
AL. Highways and Rural Works Department.				
<i>Demand 54—</i>				
537. Capital outlay on Roads and Bridges.				
A. Capital outlay on Roads and Bridges.	Chief Engineer, (National Highways).	Transport Department.		
	Chief Engineer, (Highways and Rural Works).			
AA. National Highways	Chief Engineer, National Highways.	Do.	Do.	Do.
AB. State Highways ..	Chief Engineer, (Highways and Rural Works).	Do.	Do.	Do.

APPENDIX C -cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account,	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountants General are due to the Finance Department (skeleton forms with actuals filed in).
			The Finance Department and the Administrative Department from Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AO. District and other Roads.	Do.	Do.	Do.	Do.	Do.
AD. Machinery and Equipment.	Do.	Do.	Do.	Do.	Do.
AE. Other expenditure	Do.	Do.	Do.	Do.	Do.
AF. Tribal Areas Sub-Plan.	Do.	Do.	Do.	Do.	Do.
<i>Demand 55—</i>					
535. Capital outlay on Ports Lighthouses and Shipping.					
A. Ports—					
AA. Development of Minor Ports.	of State Port Officer.	Transport Department.	Do.	Do.	Do.
C. Shipping—					
AA. Acquisition and Expansion of Tonnage.	Do.	Do.	Do.	Do.	Do.

A. Road Transport.

AA. Land and Buildings	Director, State Transport Department.	Transport Department.	Do.	Do.	Do.
AB. Acquisition of Fleet	Do.	Do.	Do.	Do.	Do.
AC. Workshop facilities	Do.	Do.	Do.	Do.	Do.
AD. Suspense	Director, Motor Vehicles Maintenance Organisation.	Do.	Do.	Do.	Do.
AE. Other expenditure	Secretary and Government Transport Department.	Secretary to Government, Transport Department.	Do.	Do.	Do.

Demand 56

Capital outlay on Forests—

488. Capital outlay on Social Security and Welfare.

506. Capital outlay on Minor Irrigation Soil Conservation and Area Development.

AB. Soil Conservation Schemes.	Chief Conservator of Forests.	Forest and Fisheries Department.	Do.	Do.	Do.
AC. Area Development Programmes.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimates must reach.		Date by which actuals from the Accountant General are due to the Finance Department (skeleton forms with actuals filled in).	
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.		
(1)	(2)	(3)	(4)	(5)	(6)	
113. Capital outlay on Forests—						
AA. Forest Conservation and Development.	Chief Conservator of Forests.	Forest Fisheries Department.	and De-	Do.	Do.	Do.
AB. Forest Produce ..	Do.	Do.		Do.	Do.	Do.
AC. Plantations ..	Do.	Do.		Do.	Do.	Do.
AD. Communications and Buildings.	Do.	Do.		Do.	Do.	Do.
AE. Other expenditure	Do.	Do.		Do.	Do.	Do.
AF. Tribal Areas Sub-plan.	Do.	Do.		Do.	Do.	Do.
all heads	Do.	Do.		Do.	Do.	Do.

Demand 57

465. A Capital outlay on Stationery and Printing and other Administrative Service.

AA. Stationery and Printing.	Director of Stationery and Printing.	Transport Department.	Do.	Do.	Do.
AB. Government Presses.	Do.	Do.	Do.	Do.	Do.

477. Capital outlay on Education, Art and Culture.

AE. Polytechnics	Director of Technical Education.	Education Department.	Do.	Do.	Do.
AG. Other expenditure	Madras Theatre Corporation. Director of Auditorium.	Do.	Do.	Do.	Do.

483. A Government Residential Buildings.

AD. Police Housing Scheme.	Inspector-General of Police.	Home Dept.	Do.	Do.	Do.
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488. B. Other Housing Schemes.

AA. Subsidised Housing Schema for Industrial Workers.	Housing Department.	Housing and Urban Development Department.	Do.	Do.	Do.
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APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretariat Department concerned	Date by which the estimate must reach.		Date by which the actuals from the Accountants General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand 57—</i>					
488. Capital outlay on Social Security and Welfare—					
D. Other Rehabilitation Schemes.	Director of Rehabilitation.	Social Welfare Department.	Do.	Do.	Do.
AB. Rehabilitation of Repatriates from Sri Lanka.	Do.	Do.	Do.	Do.	Do.
AC. Land Colonisation Schemes.	Do.	Do.	Do.	Do.	Do.
488-E. Other Social Security and Welfare Programmes.					
AA. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.	Director of Harijan Welfare. Director of Backward Classes. Director of Social Welfare.	Social Welfare Department.	Do.	Do.	Do.

			1st Oct.	5th Oct.	5th Oct.
485. A Capital outlay on Stationery and Printing and other Administrative Services.	Director of Stationery and Printing.	Transport Department.			
AA. Stationery and Printing.	Do.	Do.	Do.	Do.	Do.
488. Capital outlay on Social Security and Welfare.					
E. Other Social Security and Welfare Programmes.					
AA. Welfare of Scheduled Castes, Scheduled tribes and other Backward Classes.	Director of Harijan and Tribal Welfare. Director of Backward Classes.	Social Welfare Department.	Do.	Do.	Do.
	Director of Social Welfare.				
AB. Social Security and Welfare.	Registrar of Co-operative Societies.	Food and Co-operation Department.	Do.	Do.	Do.
495. Capital outlay on other Social and Community Services.	Director of Employment and Training. Director of Technical Education.	Labour and Employment Department.	Do.	Do.	Do.
AB. Employment ..					
498. A Capital outlay on Co-operation.	Registrar of Co-operative Societies.	Food and Co-operation Department.	Do.	Do.	Do.
AA. Credit Co-operatives.	Director of Hand-loom and Textiles.	Industries Department.	Do.	Do.	Do.
AC. Warehousing and Marketing Co-operatives.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (sketch forms with actuals filled in.)
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
AF. Tribal Areas Sub-Plan.		Secretary to Govt., Co-operation Department.			
AG. Dairy Co-operatives.	Commissioner for Milk Production and Dairy Development.	Agriculture Department.		Do.	Do. Do.
AH. Fishermen's co-operatives.	Co-Director of Fisheries	Forest and Fisheries Department.		Do.	Do. Do.
AJ. Co-operative Sugar Mills.	Director of Sugar.	Secretary to Govt., Industries Department.	Do.	Do.	Do.
AK. Co-operative spinning Mills.		Do.	Do.	Do.	Do.
AC. Industrial Co-operatives.	Director of Industries and Commerce.	Do.	Do.	Do.	Do.

AM. Consumer Co-operatives.	Registrar of Co-operative Societies	Co-operation Department.	Do.	Do.	Do.
AN. Other Co-operatives.	Registrar of Co-operative Society	Do.	Do.	Do.	Do.
AP. Tribal Areas Sub-Plan.		Do.			
509. A Capital outlay on Food					
AA. Procurement and Supply.	Commissioner of civil Supplies	Food Department.	Do.	Do.	Do. Do.
AB. Food Processing.	Do.	Do.	Do.	Do.	
510. A Capital outlay on Animal Husbandry					
AB. Veterinary Education and Training.	Director of Animal Husbandry.	Agriculture Department.	Do.	Do.	Do.
AC. Cattle Development.	Do.	Do.	Do.	Do.	Do.
AD. Sheep and Wool Development.	Do.	Do.	Do.	Do.	Do.
AF. Poultry Development.	Do.	Do.	Do.	Do.	Do.
AG. Veterinary Research	Do.	Do.	Do.	Do.	Do.
511. A Capital outlay on Dairy Development.	Commissioner for Milk Production and Dairy Development.	Agriculture Department.	Do.	Do.	Do.
AA. Tamil Nadu Dairy Development Corporation.	Agriculture Department.	Do.	Do.	Do.	Do.
AB. Other expenditure.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont:

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENTS AND THE FINANCE DEPARTMENT, ETC.

Head of Account	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in)
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
512. A Capital outlay on Fisheries.	Director of Fisheries	Forest and Fisheries Department.	Do.	Do.	Do.
AA. Inland Fisheries ..	Do.	Do.	Do.	Do.	Do.
AB. Marine Fisheries ..	Do.	Do.	Do.	Do.	Do.
AC. Fishing Harbours and landing facilities.	Do.	Do.	Do.	Do.	Do.
AD. Mechanisation on Fishing Crafts.	Do.	Do.	Do.	Do.	Do.
AE. Processing, Preservation and Marketing.	Do.	Do.	Do.	Do.	Do.
AF. Other expenditure	Do.	Do.	Do.	Do.	Do.

544. Capital outlay on
Transport and Com-
munication Services

AA. Tourism.

Special Additional
Secretary Public
(Tourism)Department

Demand 58—

Loans and Advances by
State Government

677. Loans for Education,
Art and Culture.—

AB. Secondary Education.	Director of School Education.	Education Depart- ment.	Do.	Do.	Do.
AC. University and other Higher Education.	Director of Collegi- ate Education.	Do.	Do.	Do.	Do.
AD. Technical Education.	Director of Techni- cal Education.	Do.	Do.	Do.	Do.
AG. Other Educational Loans.	Director of Techni- cal Education.	Do.	Do.	Do.	Do.
	Director of Collegiate Education.	Do.	Do.	Do.	Do.

680. Loans for Medical.

AA. Medical Education.	Director of Medical Education.	Health and family Welfare Department.	Do.	Do.	Do.
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APPENDIX C—cont.

(See Paragraph 21)—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Accounts.	Estimating Officer.	Administrative department and the Secretariat Department concerned	Date by which the estimate must reach.		Date by which actuals from the Accountant General are due to the Finance Department (skeleton forms with actuals filled in)
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
682. Loans for Public Health Sanitation and Water-Supply.—	C.E.T.W.A.D. }	Secretary, R.D.L.A. Department.	Do.	Do.	Do.
AA. Public Health and Sanitation Programmes.					
AB. Sewerage					
AC. Urban Water Supply Schemes.	Do.	Do.	Do.	Do.	Do.
AD. Rural piped Water Supply Schemes.	Do.	Do.	Do.	Do.	Do.
683. C. Loans for Housing.					
AA. Loans for Housing Boards Corporations, etc.	Housing Board.	Housing and Urban Department.	Do.	Do.	Do.

AC. Loans for Middle Income Group Housing Schemes.	Do.	Do.	Do.	Do.	Do.
AD. Loans for Low Income Group Housing Schemes.	Do.	Do.	Do.	Do.	Do.
AE. Loans for Tamil Nadu Government Servants' Rental Housing Schemes.	Do.	Do.	Do.	Do.	Do.
AF. Loans for Special Low Cost Housing Schemes.	Do.	Do.	Do.	Do.	Do.
AG. Industrial Housing Schemes.	Commissioner of Labour.	Labour and Employment.	Do.	Do.	Do.
AH. Rural Housing Schemes.	Rural Housing Department.	Housing and Urban Development.	Do.	Do.	Do.
AJ. Plantation Labour Housing Schemes.	Commissioner of Labour and Employment.	Labour and Employment.	Do.	Do.	Do.
AH. Slum clearance and Improvement Schemes.	Housing Board.	Housing and Urban Development.	Do.	Do.	Do.
AL. Other Housing Schemes.	Do.	Do.	Do.	Do.	Do.
688. C. Loans for Social Security and Welfare.					
AA. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.	Director of Harijan Welfare.	Social Welfare Department.	Do.	Do.	Do.
AB. Social Welfare :	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

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Head of account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountants General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from estimating Officer.	The Finance department from the administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AD. Rehabilitation Schemes.	Do.	Do.	Do.	Do.	Do.
AE. Other Social Security and Welfare Programmes.	Do.	Do.	Do.	Do.	Do.
AB. Social Welfare ..					
AB. Loans to Statutory Corporations, Boards and Government Companies.					
01. Loans to State Wakf Board.	C.T. and R.E. Department.	C.T. and R.E. Department.	5th October	5th October	5th October
095. C. Loans for other Social and Community services.					
AB. employment ..	Director of Employment and Training.	Labour and employment Dept.	Do.	Do.	Do.
AC. Relief for Natural Calamities-	Director of Fisheries	Forest and Fisheries Department.	Do.	Do.	Do.
AE. Other Loans ..	Do.	Do.	Do.	Do.	Do.

698. Loans for Co-operation

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				5th October	5th October	5th October
AA. Credit Co-operatives.	Director of Industries and Commerce	Industries.		5th October	5th October	5th October
AB. Housing Co-operatives.	R.W. Department.	Co-operation Department.		Do.	Do.	Do.
AC. Labour Co-operatives.	.Do.	.Do.		Do.	Do.	Do.
AE. Ware housing and Marketing Co-operatives.	Registrar of Co-operative Societies.	Co-operation Dept.		Do.	Do.	Do.
AG. Dairy Co-operatives.	Commissioner for Milk Production and Dairy Development.	Agriculture Department.		Do.	Do.	Do.
AH. Fishermen's Co-operatives.	Director of Fisheries.	Forest and Fisheries Department.		Do.	Do.	Do.
AJ. Industrial Co-operatives.	Director of Industries and Commerce.	Industries Department.		Do.	Do.	Do.
AK. Consumer Co-operatives.	Registrar of Co-operative Societies.	Co-operation Department.				
AL. Co-operative Sugar Mills.	Director of Sugar.	Industries Dept.		Do.	Do.	Do.
AM. Co-operative Spinning Mills.	Director of Handlooms and Textiles.	Co-operation Department.		Do.	Do.	Do.
	Registrar of Co-operative Societies.	Co-operation Dept.				
AN. Other Co-operatives.	Director of Handlooms and Textiles.	Industries Department.		Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department Concerned	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
704. C. Loans for other General Economic Services.					
AA. Other Loans.	Commissioner for Revenue Land.	Revenue Department.	Do.	Do.	Do.
		Do.			
705. O. Loans for Agriculture.					
AC. Manures and fertilisers.	Do.	Do.	Do.	Do.	Do.
AF. Commercial Crops.	Director of Agriculture.	Agriculture Department.	Do.	Do.	Do.
AG. Schemes for small and Marginal Farmers and Agriculture Labour.	Commissioner for Land Revenue.	Do.	..	..	..
AA. Agricultural Education.	Secretary to Government.	Agriculture Department.

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AJ. Agricultural Engineering.	Director of Agriculture.	Agriculture Department.	1st October.	5th October.	5th October.
AK. Storage and warehousing.	Do.	Do.	Do.	Do.	Do.
AC. Other Agricultural Loans.	Commissioner of Land Revenue.	Revenue Dept.	Do.	Do.	Do.
706. C. Loans for Minor Irrigation Soil Conservation and Area Development.					
AB. Soil Conservation Schemes.	Director of Rural Development. Director of Agriculture.	Rural Development and Local Administration Department. Agriculture Department.	Do.	Do.	Do.
AE. Area Development Programmes.	Director of Agriculture.	Do.	1st October.	5th October.	5th October.
709. C. Loans for food.					
	Secretary to Government Food Department.	Food Dept.	Do.	Do.	Do.
AA. Procurement and supplies.	Do.	Do.	Do.	Do.	Do.
710. C. Loans for Animal Husbandry.					
AA. Veterinary Education and Training.	Secretary Agriculture Department Director of Veterinary Education. Director of Animal-Husbandry.	Agriculture Dept.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
711. C. Loans for Dairy Development.	Secretary to Government Agriculture Department.	Agriculture Dept.	Do.	Do.	Do.
AA. Dairy Development.	Commissioner for Milk Production and Dairy Development.	Agriculture Dept.	Do.	Do.	Do.
712. C. Loans for Fisheries.		Secretary to Government			
Mechanication of Flah-ing Crafts.	Director of Fisheries	Forest and Fisheries Dept.	Do.	Do.	Do.
AC. Other Loans.	Do.	Do.	Do.	Do.	Do.
713. C. Loans for Forests.					
AB. Forest Conservation and Development.					

714. Loans for community Development.

AA. Community Development.

720. C. Loans for Industrial Research and Development.

Do.

Do.

Do.

AE. Other loans.

721. C. Loans for Village and Small Industries.

AA Industrial Estates.

Director of Industries and Commerce.

Indus-tries and Com-

Industries Depart-

ment.

1st October.

5th October.

AB. Small Scale Industries.

Do.

Do.

Do.

Do.

Do.

AC. Handloom Industries.

Do.

Do.

Do.

Do.

Do.

AD. Handicrafts Industries.

Do.

Do.

Do.

Do.

Do.

AG. Other Village Industries.

Do.

Do.

Do.

Do.

Do.

AH. Khadi Industries.

Do.

Do.

Do.

Do.

Do.

722. Loans for Machinery and Engineering Industries.

AE. Other Industries.

Director of Industries and Commerce.

Indus-tries and Com-

Industries Depart-

ment.

Do.

Do.

Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Code of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
26. C Loans for Consumer Industries.					
AA. Sugar	Director of Sugar		Do.	Do.	Do.
AB. Textiles.	Director of Hand looms and Textiles.	Industries Department.	Do.	Do.	Do.
AC. Ceramics.	Director of Industries and Commerce.	Do.			
780. G Loans to Financial Institutions.	Industrial Institutions.				
AA. Loans to Public undertakings.	Concerned Administrative Departments of Secretariat.		Do.	Do.	Do.

	Loans for Power Projects.	Secretary to Government, Public Works Department.	Public Works Dept.	Do.	Do.	Do.
	ae. Loans to State Electricity Board.	Do.	Do.			
735.	Loans for Ports, Light houses and Shipping.	Secretary to Government, Transport Department.	Transport Dept.	Do.	Do.	Do.
	AB. Shipping Services.	Do.	Do.	Do.	Do.	Do.
737. C	Loans for Roads and Bridges.					
	AA. District and other Roads.	Secretary to Government R.D. L.A. Department.	Rural Development and Local Administration Department.	Do.	Do.	Do.
738. C	Loans for Road and Water Transport Services.					
	AA. Road transport } All Minor Heads. }	Secretary to Government Transport Department.	Transport Dept.	Do.	Do.	Do.
744. C	Loans for other Transport and communication Services					
	aa. Tourism	Do.	Do	Do	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned	Date by which the estimates must reach:		Date by which actuals from the Accountant-General are due to the Finance Department (skelaton forms with actuals filled in).
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
766. C Loans to Government Servants.					
AA. House Building advances.	Secretary to Government, Housing and urban Development Department.	Housing and Urban Development Dept.	Do.	Do.	Do.
AB. Advances for the purchase of Motor conveyances Advances for purchase of other conveyances.	Secretary to Government Finance Department	Finance Dept.	Do.	Do.	Do.
AD. Festival Advances	Secretary to Government Finance (Salaries) Department.	Finance Dept.	1st October.	5th October.	5th Oct
Other Advances.	Do.	Do.	Do	Do.	

7 C Miscellaneous Loans

AA. Miscellaneous Loans	Secretary to Government Finance (W & M) Department.	Finance Department.	1st October	5th October	5th October
Public Debt repayment.—			Do.	Do.	Do.
603. A Internal Debt of the State Government— aa. Market Loans bearing interest.	Secretary to Government Finance (Ways and Means) Department.	Finance Dept.			
AB. Compensation and other Bonds.	Secretary Board of Revenue Land Reforms.	Revenue Department.	1st October.	5th October.	5th October.
AC. Market Loans not bearing Interest.	Secretary to Government Finance (WM) Dept.	Finance Dept.	Do.	Do.	Do.
AD. Ways and Means Advances from Reserve Bank of India.	Finance (Ways and Means) Department.	Do.	Do.	Do.	Do.
RECEIPTS—cont.					
AE. Loans from the National Agricultural credit L.T.O. Fund of Reserve Bank of India.	Finance (Ways and Means) Department.	Finance Dept.	1st October.	5th October.	5th October.
AF. Loans from other Institutions.	Finance (Ways and Means) Department.	Industries Department.	Do.	Do.	Do.
AG. Loans from Life Insurance Corporation of India.					
AH. Loans from State Bank of India and other Bonds.	Do.	Finance Department.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in)
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
604 Loans and Advances from the Central Government A. Non Plan Loans—	Do.		Do.	Do.	Do.
AA. Loans for Manures and Fertilisers.	Do.	Agriculture Dept.	Do.	Do.	Do.
AB. Loans for Pesticides-Plant Protection.	Do.	Do.	Do.	Do.	Do.
AC. Loans for seeds.	Do.		Do.	Do.	Do.
AD. Loans against share of Small Savings.	Do.	Finance Dept.	Do.	Do.	Do.
ae. Other Loans.	Do.		Do.	Do.	Do.
7. Loans for State Plane Schemes					
AA. Block Loans	Do.	Finance Dept.	Do.	Do.	Do.
AB. Other Loans	Do.	Do.	Do.	Do.	Do.
C. Loans for Central Plan Schemes					

	Finance (WM) Dept.				
D. Loans for Centrally sponsored Schemes					
E. Loans for Ways and Means Advances					
AA. Ways and Means Advances for Plan Schemes	Do.	Do.	Do.	Do.	Do.
AB. Other Ways and Means Advances	Do.	Do.	Do.	Do.	Do.
F. Pre 1974 Loans					
AA. Loans for which the terms of repayment remain unaffected recommendations Sixth Finance Commission	Do.	Do.	Do.	Do.	Do.
B. Loans for which the whole of the outstanding balance or one half of the actual recoveries by the State is not to be repaid to the Centre.	Do.	Do.	Do.	Do.	Do.
AD. Other Loans	Do.	Do.	Do.	Do.	Do.
AE. Inter State Settlement					
A. Inter State Settlement					
AA. Tamil Nadu and Andhra Pradesh.	Do.	Do.	Do.	Do.	Do.
AB. Tamil Nadu and Mysore.	Do.	Do.	Do.	Do.	Do.
AC. Tamil Nadu and Kerala.	Do.	Do.	Do.	Do.	Do.
AD. Centre and Tamil Nadu.	Do.	Do.	Do.	Do.	Do.
800. Contingency Fund.	Do.	Do.	Do.	Do.	Do.
AA. Appropriation from the contingency fund.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretarial Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)

RECEIPTS—cont.

a Small Savings						
801. Savings Deposits.	Accountant-General.			1st October.	5th October.	5th October.
AA. State Savings Bank Deposits	Do	Do		Do	Do	Do
B Provident funds						
805. State Provident Funds.	Do.	Finance Department		Do.	Do.	Do—
AA. General Provident Funds.	Do	Do.		Do.	Do.	Do.
AB. Contributory Provident Fund.	Do.	Do.		Do.	Do.	Do.
AC. All India Service Provident Fund.	Do.	Do.		Do.	Do.	Do.
AD. Other Misc. Provident Fund.	Do.	Do.				

C Other Accounts

810. Trusts and endowments.

AA. Endowments for charitable and educational Institutions.

Accountant General.

Finance (W.M.) Department.

AB. Other Trusts

Do.

Do.

815. Depreciation Renewal Reserve Fund.

1st October.

5th October

5th October.

AA. Depreciation Reserve Fund Government Commercial Departments and undertakings

Do.

Do.

Do.

Do.

Do.

AB. Agricultural Engineering Workshop.

Director of Agriculture.

Agriculture Department.

Do.

Do.

Do.

AC. Cinchona Plantations.

Director, Government Cinchona plantations

Forest and Fisheries Department.

Do.

Do.

Do.

AD. Milk Supply Schemes.

Commissioner for Milk Production and Live Stock Department.

Agriculture Department.

Do.

Do.

Do.

821. General and other Reserve Funds.

AA. Armenties Reserve Fund

AB. General and other Reserve funds of Government Commercial Department undertaking.

Do.

Do.

Do.

Do.

AC. Development fund for Agricultural purposes.

Do.

Do.

Do.

Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimates must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).	
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.		
(1)	(2)	(3)	(4)	(5)	(6)	
§22. Sinking Funds.						
A Appropriation for reduction or avoidance of debt.		Accountant General.	Finance (W.M.) Department.	Do.	Do.	Do.
AA. Sinking Funds		Do.	Do.	Do.	Do.	Do.
B. Sinking Fund investment Account.		Do.	Finance (W.M.) Department			
AA. Sinking Fund Investment Accounts		Do.	Do.	Do.	Do.	
§23. Famine Relief Fund.						
AA. Famine Fund						
AB. Famine Relief Fund-Investment Account.			Do.	Do.	Do.	Do.
§26. Depreciation Renewal reserve Fund.			Do.	Do.	Do.	Do.

AA. Depreciation Reserve Fund of Accountant General, commercial Department undertaking.	Do.	Do.	Do.	Do.
Depreciation Reserve fund of Government non-commercial Department.				
AA. Government Press—	Director of Stationery and printing.	Transport Dept.	Do.	Do.
829. Development and Welfare Funds.		1st October	5th October	5th October
AA. Development for Agricultural purposes.				
AA. Sugar cane cess Fund.	Director of Agriculture.	Agriculture Department.		
AB. Fund for Development of Milk Supply.	Milk Commissioner.	Agriculture Department.		
AB. Rural Road Development Fund.	Rural Development and Local Administration Department.		Do.	Do.
AE. Other Development and Welfare Fund.	Do.	Do.	Do.	Do.
AA. Tamil Nadu Special Welfare Fund.				
AC. Tamil Nadu Urban Development Fund.	Do.	Do.	Do.	Do.
AD Industrial Development Fund.	Industries Dept.	Industries Dept.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
335. General and other Reserve Funds.					
AA. Zamindari Abolition Fund	Commissioner for (Settlement of estates).	Revenue Department.	Do.	Do.	Do
AB. Religious and charitable Endowments Funds.	Commissioner for Hindu Religious and Charitable Endowments.	Commercial Taxes and Religious Endowments Department.			
AC. General Insurance Fund.					
Other Fund.	Do.	Do.	Do.	Do.	Do.
883. CIVIL DEPOSITS.					
AA. Security Deposits.	Do.	Do.	Do.	Do.	Do.
888. Deposits of Local Funds.					

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Deposits of Municipal Corporations.	Accountant-General.	Finance (W. M.) Department.	Do.	Do.	Do.
AB. Deposits of other institutions	Do.	Do.	Do.	Do.	Do.
842. Other Deposits.					
AA. Deposits of Government companies and corporations, etc.	Administrative Department of Secretariat (connected).				
<i>AB. Miscellaneous Deposits</i>					
AA. Deposits of compensation from the Railway Board on account of the Thanjavur and Salem District Board Railways Lines.	Accountant General.	P.W.D.	1st October.	5th October.	5th October.
Provident Fund Deposits of Corporations, Municipalities; Panchayat Union and Local Board employees	Examiner of Local Fund Accounts.	Finance Department.	Do.	Do.	Do.
AC. Tamil Nadu Government Servants Family Benefit Fund.	Director of Treasuries and Accounts.	Finance Department.	Do.	Do.	Do.
AD. Deposits of Municipal Employees Pension Fund.	Examiner of Local Funds.	Do.	Do.	Do.	Do.
AE. Social Security Scheme.	Director of Small Savings and Social Security.	Finance Small Savings Department.	Do.	Do.	Do.
AF. Deposits of Co-operative Handloom Weavers Savings and Security Scheme.	Director of Handloom and Textiles.	Industries Department.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS : THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AG. Deposits of Panchayat Union Councils Town Panchayats and Township Committees Employees Pension Fund.	Examiner of Local Funds.	Industries department			
843. Civil Deposits					
All minor Heads.	Accountant General.	Finance Ways and Means Department.	1st October.	3th October.	Do.
847. Deposits of Local Funds.					
All minor Heads.	Accountant-General.		Do.	Do.	Do.
AB. Other Funds.					
State khadhi and Industries Funds.	Village Accountant-General	Rural Development and Local Administration Department.	Do.	Do.	Do.

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848. *Other Deposits*

AA. Subvention from Central Road Fund.	Do.	Rural Development and Local Administration Department.	Do.	Do.	Do.
AB. Deposits of Market Loans.	Do.	Do.	Do.	Do.	Do.
AC. Miscellaneous Deposits.	Do.	Finance Ways and Means Department.	Do.	Do.	Do.

850. *Civil Advances*

AA. Forest Advances	Accountant-General.	Do.	Do.	Do.	Do.
AB. Revenue Advances.	Do.	Do.	Do.	Do.	Do.
AC. Other Advances.	Do.	Do.	Do.	Do.	Do.

858. *Suspense Accounts*

AA. Transaction on behalf of the Reserve Bank.	Accountant-General	Do.	Do.	Do.	Do.
AB. Suspense Accounts-Civil	Do.	Do.	Do.	Do.	Do.
AC. Reserve Bank Suspense-Central Accounts Office.	Do.	Do.	Do.	Do.	Do.
AD. Reserve Bank Suspense-Headquarters.	Do.	Do.	Do.	Do.	Do.
AE. Pay & Accounts Office-Suspense.	Do.	Do.	Do.	Do.	Do.
AF. Cash settlement Suspense account.	Do.	Do.	Do.	Do.	Do.
AG. Departmental adjusting Account.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ;THE DATES ON WHICH ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

<i>Head of account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which the actuals from the Accountants General are due to the finance Department (skeleton forms with actuals filled in).</i>
			<i>The Finance Department and the Administrative Department from Estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
AH. Provident Fund Suspense.	Accountant-General	Do.	1st October	5th October	2th October
AJ Additional Wages Deposit suspense.	Do.	Do.	Do.	Do.	Do.
AK. Additional D.A. Deposit Suspense Accounts.	Do.	Do.	Do.	Do.	Do.
AC. Broadcasting Receiver Licence fees Suspense.	Do.	Do.			
*70. Cheques and Bills	Do.	Do.	Do.	Do.	Do.
AA. Pre-Audit cheques.					
(b) Other Accounts.					
*71. Departmental Balances	Do.	Do.			
AA. Civil.					
*72. Permanent Cash imprest.	Accountant-General.				

Civil.	Do	Do.	Do.	Do.	Do.
873. Cash Balance invest- ment Account.					
AA. Cash Balance Investment Account.	Do.	Do.	Do.	Do.	Do.
874. Security Deposits made by Government.					
a. Security Deposits made by Government.	Do.	Do.	Do.	Do.	Do.
875. Deposits with Reserve Bank of India.	Do.	Do.			
AA. Deposits with R.B.I.					
879. C Account with Govern- ment of Foreign countries.					
A. Accounts with Govern- ments of other countries.					
AA. Pakistan	Do.	Do.	Do.	Do.	Do.
AB. Burma.	Do.	Do.	Do.	Do.	Do.
		<i>Miscellaneous.</i>			
SS1. Miscellaneous Govern- ment Account.	Accountant-General.	Do.	Do.	Do.	Do.
AA. Ledger Balance Adjust- ment Account.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance department (skeleton forms with actuals filled in).
			The Finance department and the Administrative department from the Estimating Officer.	The Finance department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
886. Adjusting account between central and state Governments.	Accountant-General.	Finance (ways and means) department	1st October.	5th October	5th October.
887. Adjusting Account with Railways.	Do.	Do.	Do.	Do.	Do.
888. Adjusting Account with Post and Telegraphs.	Do.	Do.	Do.	Do.	Do.
889. Adjusting Account with Defence.	Do.	Do.	Do.	Do.	Do.
890. Adjusting Account with Defence.	Do.	Do.	Do.	Do.	Do.
893. Inter-State Account.	Do.	Do.	Do.	Do.	Do.

Cash remittances adjustment between officers rendering accounts to the same Accounts Officer.	Accountant-General	Do.	Do.	Do.	Do.
AA. Cash remittances between Treasuries and currency chests.	Do.	Do.	Do.	Do.	Do.
AB. Forest remittances.	Do.	Do.	Do.	Do.	Do.
AC. Public works remittances.	Do.	Do.	Do.	Do.	Do.
AD. Remittances of Government commercial undertakings.	Do.	Do.	Do.	Do.	Do.
AE. Reserve Bank of India remittances of Other Miscellaneous remittances.	Do.	Do.	Do.	Do.	Do.
621. Taxes on income other than Corporation Tax.	Do.	Do.	Do.	Do.	Do.
AG. Share of Net Proceeds Assigned to States.	Do.	Do.	Do.	Do.	Do.
622. Taxes on Agricultural Income.	Do.	Do.	Do.	Do.	Do.
AA. Tax Collection.					
029. Land Revenue.					
AA. Land Revenue Tax.	Commissioner Land Revenue	Revenue Dept.	Do.	Do.	Do.
AD. Receipt from Management of Ex-zamindari estates.	Board of Revenue Settlement of estates.	Do.	Do.	Do.	Do.
AF. Sale proceeds of waste lands and Redemption of Land Tax	Commissioner for Land Revenue.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountants General are due in the Finance Department (skeleton form with actuals filled in)
			The Finance Department and the Administrative Department from Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AG. Service and Sale service fees.	Commissioner for	Revenue depart-	1st October	5th October	5th October
AH. Other receipts.					
AJ. Deduct portions of land revenue due to irrigation works.	Do.	Do.	Do.	Do.	Do.
030. Stamps and Registration Fees—					
B. Stamps - Judicial.					
AA. Court - fees realised in stamps.	Superintendent of stamps.	Commercial Taxes and Religious Endowments Department.	Do.	Do	Do.
AB. Sale of stamps.	Do.	Do.	Do.	Do	Do.
AC. Other receipts.	Do.	Do.	Do.	Do	Do.
C. Stamps - Non-Judicial					

AA. Sale of stamps,	Superintendent of stamps.	Commercial Taxes and Religious Endowments Department.	Do.	Do.	Do.
AB. Duty on impressing of documents.	Do.	Do.	Do.	Do.	Do.
AC. Other receipts.	Do.	Do.	Do.	Do.	Do.
D. Registration Fees.					
AA. Fees for registering documents.	Do.	Do.	Do.	Do.	Do.
AB. Other Receipts.	Do.	Do.	Do.	Do.	Do.
031. Estate Duty.					
A. Agricultural Land Finance (BG) Dept.		Do.	Do.	Do.	Do.
AC. Share of net proceeds assigned to States.					
B Property other than Agricultural Land—Share of net proceeds assigned to States.	Do.	Do.	Do.	Do.	Do.
035 Taxes on Commissioner for property other than Urban Land Tax. Agricultural Land.					
AA. Ordinary Collection.	Do.	Do.	Do.	Do.	Do.
AB. Other Receipts.	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officer.	Administrative department and the Secretarial Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)

RECEIPTS—cont.

039. State	Excise	Commissioner for Excise.	Prohibition and Excise Department.	1st October	5th October	5th October
A. Country	Spirits.	Do.	Do.	Do.	Do	Do.
BA. Country	Fermented Liquors.	Do.	Do.	Do.	Do	Do.
AC. Malt	Liquor.	Do	Do.	Do	Do	Do.
D. Foreign	Liquors and Spirits.	Do	Do.	Do.	Do	Do.
A. Ammuni-	cial and	Do.	Do	Do.	Do	Do.
poriaus	and Medi-					
	cated					

AF. Medicinal and Toilet Preparations containing Alcohol Opium etc.	Do.	Do.	Do.	Do.	Do.
G. Opium Hemp and other Drugs.	Do.	Do.	Do.	Do.	Do.
H. Fines and Confiscations.	Do.	Do.	Do.	Do.	Do.
AI. Other Receipts.					
AK. Services and Service Fees.	Do.	Do.	Do.	Do.	Do.
040. Sales Tax.	Commissioner for Commercial Taxes	Commercial Taxes and Religious Endowments Department.	1st Oct.	5th Oct.	5th Oct.
AA. Receipts under the Central Sales Tax Act.	Do.	Do.	Do.	Do.	Do.
AB. Receipts under the State Sales Tax Acts.	Do.	Do.	Do.	Do.	Do.
AC. Tax on Sale of Motor Spirits and Lubricants.	Do.	Do.	Do.	Do.	Do.
AF. Other Receipts.	Do.	Do.	Do.	Do.	Do.
041. Taxes on vehicles etc.	Transport Commissioner.	Home Department.	Do.	Do.	Do.
AA. Receipts under the Indian Motor Vehicles Act.	Transport Commissioner.	Home Department.	Do.	Do.	Do.
AB. Receipts under the State Motor Vehicles Taxation Acts.	Do.	Do.	Do.	Do.	Do.
Receipts.	Do.	Do.	Do.		Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; DATES ON WHICH THE ESTIMATES SHOULD REACH ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officers	Administrative department and the secretarial Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountants General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
RECEIPTS—cont					
043. Taxes and Duties on electricity.	Chief Electrical Inspector to Government.	Public Works Department.	Oct. 1st	Oct. 5th	Oct. 5th
AA. Taxes on consumption and sale of Electricity.	Chief Electrical Inspector.	Public Works Department.	Do.	Do	Do.
AB. Fees under the Indian Electricity Rules.	Do.	Do.	Do.	Do	Do.
AC. Fees for the Electrical Inspection Cinemas.	Do.	Do.	Do.	Do	Do.
AD. Other Receipts.	Do.	Do.	Do.	Do	Do.
045. Other Taxes and Duties on Commodities and Services.					
AA. Entertainment Tax	Commissioner	Commercial Taxes	Do.	Do.	Do.
AB. Betting Tax.	Commercial Taxes.	and religious endowments. Department.			

AM. Receipts under Sugar cane (Regulations Supply and Purch- ase Control Act	Director of Agricul- ture.	Industries ment.	Depart	Do.	Do.	Do.
<i>049. Interest Receipts.</i>						
D. Interest Receipts of States Union Territory Governments.						
AA. Interest from Depart- mental Commercial under takings.	Accountant-General.	Finance Department.	(Budget)	Do.	Do.	Do.
AB. Interest from Public Sectors and other under takings.	Accountant-General.	Finance (BG) ment.	Depart.	Do	Do	Do
AC. Interest from Local bodies.	Do.	Do.		Do.	Do.	Do.
AD. Interest from Co operative Societies.	Do.	Do.		Do.	Do.	Do.
01 Loans under the control of Director of Indust- ries and Commerce.	Director of Industries and Commerce.	Industries ment.	Depart-	Do.	Do.	Do.
02 Loans under the Control of Registrar of Co-operative Socie- ties.	Registrar of Co opera- tive Societies.	Co-operation ment.	Depart-	Do.	Do.	Do.
<i>AE. Interest from Cultivators.</i>						
01 Interest on Loans under the control of Commissioner for Land Revenue	Commissioner for (Land Revenue)	Revenue Department		Do.	Do.	Do.

APPENDIX C—*cont.*

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—*cont.*

<i>Head of account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which the actuals from the Accountants General are due to the Finance Department (skeleton form with actuals filled in).</i>
			<i>The Finance Department and the Administrative Department from Estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
02 Loans under the control of Board of Revenue (Food Production).	Commissioner for Food Production	RECEIPTS— <i>cont.</i> Revenue Department.	1st October	5th October	1st October
03 Loans under the control of Director of Agriculture.	Director of Agriculture.	Agriculture Department.	Do.	Do.	Do.
04 Loans under the control of Director of Industries and Commerce.	Director of Industries and Commerce.	Industries Department.	Do.	Do.	Do.
AF. Interest realised on investments of Cash Balances.	Accountant-General.	Finance (Ways and Means) Department.	Do.	Do.	Do.
049 Interest receipts— <i>cont.</i>					
AG. Other Receipts					
01 Loans under the control of Harijan and Tribal Welfare Department.	Director of Harijan Welfare Department.	Social Welfare Department.	Do.	Do.	Do.

02	Loans under the control of the Director of Backward Class.	Director of Backward Class.	Do.	Do.	Do.	Do.
03	Loans under the control of the Secretary to Government-Education Department.	Education Department.	Do.	Do.	Do.	Do.
04	Loans under the control of Secretary to Government Health and family Welfare Department.	Health and Family Welfare Department.	Do.	Do.	Do.	Do.
05	Loans under the control of Fisheries Department.	Director of Fisheries.	Forest and Fisheries Department.	Do.	Do.	Do.
06	Loans under the control of Secretary to Government, Revenue Department.	Revenue Department.	..	Do.	Do.	Do.
07	Loans under the control of the Director of Agriculture.	Director of Agriculture.	Agriculture Department.	Do.	Do.	Do.
08	Loans under the control of the Commissioner of Labour.	Commissioner of Labour.	Labour and Employment.	Do.	Do.	Do.
09	Loans under the control of Commissioner for Milk Production and Dairy Development.	Commissioner for Milk Production and Dairy Development.	Agriculture Department.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach		Date by which actuals from the Accountant-General are due to the Finance Department (Skeleton forms with actuals filled in)
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
RECEIPTS—cont.					
10 Loans under the control of Director of Animal Husbandry.	Director of Animal Husbandry.	Agriculture Department.	1st October	5th October	5th October
11 Loans under the control of the Secretary to Government, Public Works Department.	Secretary to Government, Public Works Department.	Public Works Department.	Do.	Do.	Do.
12 Loans under the control of the Secretary to Government, Finance Department.	Secretary to Government, Finance Department.	Finance Department.	Do.	Do.	Do.
13 Loans under the control of the Divisional Engineer (Rural Housing cell)	Superintending Engineer.	Transport Department	Do.	Do.	Do.

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14	Loans under the control of Director of Handlooms.	Director of Handlooms, Industries and Textiles.	Department.	Do.	Do.	Do.
15	Loans under the control of the Secretary, Board of Revenue (Land Revenue.)	Commissioner for Revenue Land Revenue	Revenue Department.	Do.	Do.	Do.
16	Loans under the Control of Chief Electrical Inspector to Government.	Chief Electrical Inspector to Government.	Public Works Department.	Do.	Do.	Do.
17	Loans under the Control of Secretary to Government, Industries, Labour and Housing Department.	Commissioner of Labour, Director of Employment and Training.	Industries Department, Labour and Employment Department, Housing and Urban Development Department.	Do.	Do.	Do.
18	Loans under the Community Development Programmes,	Inspector of Municipalities Director of Rural Development.	Rural Development and Local Administration	Do.	Do.	Do.

049 Interest receipts—
Other Receipts—cont.

19	Loans under State Aid to Industries Act.	Director of Industries and Commerce.	Industries Department.	1st October.	5th October.	1st October
20	Loans to Government Servants.	Accountant-General.	Finance Department.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
RECEIPTS—cont.					
21 Interest on arrears of Revenue.	Accountant-General	Finance Department	1st Oct.	5th Oct.	1st Oct.
22 Interest Receipt on account of investment of Sinking Balances not linked to any Particular Loans to Fund.	Accountant-General. Do.	Finance (Ways and Means) Department. Do.	Do. Do.	Do. Do.	Do. Do.
23 Port Trusts and Other Minor Port Funds.	State Port Officer.	Transport Department.	Do.	Do.	Do.
24 Other Receipts.	Accountant-General.	Finance] Department	Do.	Do.	..

050. Dividends and Profits—

AA. Dividends from [Public undertakings.	Accountant-General.	Do.	Do.	Do.	Do.
AB. Dividends from other investments.					
051. Public Service Commission.	Secretary, Tamil Nadu Public Service Commission.	Personal and Administrative Reforms Department.	1st Oct.	5th Oct.	1st Oct.
AA. State Public Service Commission	Do.	Do.	Do.	Do.	Do.
AB. Deduct-Refunds					
055. Police. Supplied to other Governments	Director—General of Police	Home Department.	Do.	Do.	Do.
AB. Police Supplied to other Parties	Inspector-General of Prisons.	Home Department.	Do.	Do.	Do.
AC. Receipts of State Headquarters Police	Commissioner of Police.	Transport Department.	Do.	Do.	Do.
AD. Receipts under arms Act.	Inspector-General of Police	Public Works Department.	Do.	Do.	Do.
AE. Fees, fines, and forfeitures	Do.		Do.	Do.	Do.
AF. Services and Service fees	Do.		Do.	Do.	Do.
AG. Other Receipts	Do.		Do.	Do.	Do.
AH. Deduct—Refunds.					

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
RECEIPTS—cont.					
56. Jails					
AA. Services and Services Fees	Inspector General of prisons.	Home Department.	1st October	5th October	1st October
AB. Sale of Jail Manufactures.	Do.	Do.	Do.	Do.	Do.
AC. Other Receipts	Do.	Do.	Do.	Do.	Do.
AD. Deduct—Refunds					
058. Stationery and Printing.					
AA. Stationery Receipts.	Director of Stationery.	Transport Department.	Do.	Do.	Do.
AB. Sale of Gazettes etc.	Do.	Do.	Do.	Do.	Do.

C. Other Press Receipts.	Do.	Do.	Do.	Do.	Do.
AD. Other Receipts	Do.	Do.	Do.	Do.	Do.
AE. Deduct- Refunds					
059. Public works					
AA. Rents.	..	..	..	..	..
AB. Fire Charges of Machinery and Equipment.	..	..	..	..	..
AC. Recovery of Centage charges.	..	..	..	..	..
AD. Other Receipts.					
AE. Deduct-Refunds					
25 Interest charges collected from Manure mixing Firms/Bankers towards adjustment of letter of credit for the supply of Chemical Fertilizers.	..	..	..	..	..
26. Interest Receipt on account of Provident Fund Balances of Corporations, Municipal Panchayat Union and Other Local Bodies.	..	..	..	..	..
27. Deduct Refunds.	..	..	..	..	..
29. Loan to Local Library Authority.	..	..	..	..	..

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

<i>Head of account.</i>	<i>Estimating Officer.</i>	<i>Administrative department and the Secretariat Department concerned.</i>	<i>Date by which the estimate must reach.</i>		<i>Date by which the actuals from the Accountant-General are due to the finance Department (skeleton forms with actuals filled in).</i>
			<i>The Finance Department and the Administrative Department from Estimating Officer.</i>	<i>The Finance Department from the Administrative Department.</i>	
(1)	(2)	(3)	(4)	(5)	(6)
30. Interest on utilised Grants to Impius.	
31. Interest Receipts on Mobilisation Advance to Contractors.	
32. Loans under R.P.I. Schemes.	
33. Loans to Harijans for construction of Houses under the control of the Director of Harijan and Tribal Welfare.	

*e. Administrative Services,
A. Administration of Justice—*

		Home Department.	16th Oct.	5th Oct.	1st Oct.
AA. Administration of Registrar, High Court. Justice.		Home Department.	16th Oct.	5th Oct.	1st Oct.
Services and Service fees	Do.	Do.	Do.	Do.	Do.
AB. Fines and Forfeiture	Do.	Do.	Do.	Do.	Do.
AC. Other Receipts	Do.	Do.	Do.	Do.	Do.
<i>B. Elections—</i>					
AA. Sale proceeds of Election Forms and Documents	Inspector of Municipalities	Public (Elections) Department.	Do.	Do.	Do.
AB. Fees, Fines and forfeitures	Do.	Do.	Do.	Do.	Do.
AC. Other Receipts	Do.	Do.	Do.	Do.	Do.
<i>C. Other Services—</i>					
AA. Receipts from Central Government for Administration of Central Acts and Regulations.	Public Department.	..	Do.	Do.	Do.
AB. Receipts under Citizenship Act.	Home Department.	Home Department.	1st Oct.	5th Oct.	1st Oct.
AC. Explosives Act	Do.	Do.	Do.	Do.	Do.
AF. Fire Protection and Control.	Director of Fire Services.	Home Department.	Do.	Do.	Do.
AG. Fees for Government Audit.	Examiner of Fund Accounts.	Local Finance Department.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountants General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance department from the Administrative Department.	
(1)	(2-	(3)	(4)	(5)	(6)
AN. Receipts from Guest Houses, Government Hostels, etc.	Public Department.	..	Do.	Do.	Do.
AO. Other Receipts	Accountant-General, Inspector-General of Registration.	Commissioner for (L.R.) Local Fund Audit, etc.	Do.	Do.	Do.
AP. Services and fees	Do.	Do.	Do.	Do.	Do.
AG. Receipts from Motor Garage etc.					
066. Contributions and recoveries towards Pensions and other retirement benefits. All Heads.	Accountant-General.	Finance Department.	1st Oct.	5th Oct.	1st Oct.

087. Aid materials and equipment.	Accountant-General.	Finance Department.	Do.	Do.	Do.
AA. Scheme for Training of craftsmen	Director of Employment and Training	Labour and Employment Dept.	Do.	Do.	Do.
AB. Assistance from care under the Food for work programmes	Chief Engineer (Irrigations)	Do.	Do.	Do.	Do.
AD. Assistance from the World Food Programme under Food for Work	Do.	Do.	Do.	Do.	Do.
068. Miscellaneous— General Services.					
AB. State Lotteries.	Director of Tamil Nadu Raffles	Finance Department.	Do.	Do.	Do.
AC. Unclaimed Deposits,	Accountant-General.	..	Do.	Do.	Do.
AD. Sale of land and property,					
AE. Gain by Exchange.					
AF. Other receipts.					
AG. Receipts relating to Guarantees given by Government	Do	Do.	Do	Do.	Do.
077. Education—					
A. Primary Education.	Director of School Education.	Education Department.	1st Oct.	5th Oct.	1st Oct.
AA. Other Receipts					
B. Secondary Education.	Do.	Do.	Do.	Do.	Do.
AA Tuition and other fees	Do.	Do.	Do.	Do.	Do.
AB. Other Receipts	Do.	Do.	Do.	Do	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
RECEIPTS—cont.					
077 Education:—					
O. Special Education	Director of Collegiate Education.	Education Department.	Do.	Do.	Do.
AA. Tuition and other fees	Do.	Do.	Do.	Do.	Do.
AB. Other Receipts	Do.	Do.	Do.	Do.	Do.
University and other Education.	Director of Collegiate Education.	Education Department.	Do.	Do.	Do.
AA. Tuition and other fees:—					
Government Colleges	Director of Legal Studies.	Law Department.	Do.	Do.	Do.
F. Technical Education.	Director of Technical Education.	Education Department.	1st Oct.	5th Oct.	1st Oct.
AA. Tuition and other fees	Do.	Do.	Do.	Do.	Do.
AB. Other Receipts	Do.	Do.	Do.	Do.	Do.

AC. Services and Service fees	Do.	Do.	Do.	Do.	Do.
G. General.	Director of Collagiate Education.	..	Do.	Do.	Do.
Do.	Director of School Education.	..	1st Oct.	5th Oct.	1st Oct.
AC. Other Receipts	Do.	Do.	Do.	Do.	Do.
AB. Services and Service fee	Do.	Do.	Do.	Do.	Do.
A78 Art and Culture.					
OA. Archives and Museum	Director of Museums	Education Department.	Do.	Do.	Do.
AB. Public Libraries.	Director of Public Libraries.	Do.	Do.	Do.	Do.
AC. Other Receipts	Education Department.	Do.	1st Oct.	5th Oct.	1st Oct.
AE. Service and Service Fees.	Do.	Do.	Do.	Do.	Do.
080. Medical.					
A. Allopathy. A.A. Tuition and other fees for medical Education.	Director of Medical Education.	Health and Family Welfare Department.	Do.	Do.	Do.
AB. Receipts from patients for hospital and dispensary services.	Director of Medical Education. Director of Medical Services and Family Welfare.	Do.	..	1st Oct.	5th Oct.
AD. Receipts from Employees State Insurance Scheme.	Do.	..	Labour and Employment Department.	Do. Do.	Do. Do.
AE. Medical Stores Depot	Director of Health and Family Welfare Department.	Do.	1st Oct.	5th Oct.	1st Oct.
AG. other Receipts	Medical Education Director of Medical Services and Family Welfare.	Do.	Do.	Do.	Do.
AH. Services and Service fees	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS : THE DATE ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach,		Date by which the actuals from the Accountants-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
080. B. Other Systems of Medicines					
AA. Ayurvedic	Director of Indian Medicine	Health and Family Welfare Dept.			
AB. Homoeopathy	Do.	Do.			
AC. Unani	Do.	Do.			
AD. Siddha	Do.	Do.			
AE. Other Systems	Do.	Do.			
081. Family Welfare	Director of Medical Services and Family Welfare	Do.	Do.	Do.	Do.
AA. Sale of Contraception					
AB. Other Receipts					
082. Public Health Sanitation and Water Supply	Chief Engineer Public Health Engineering.	Health and Family Welfare Department.	1st Oct.	5th Oct.	1st Oct.

	Director of Medical Services and Family Welfare Director of Public Health and preventive Medicine	Health and Family Welfare Department	1st October	5th October	5th October
AA. Services and Fees					
AB. Sale of Sera and Vaccines Etc.	Do.	Do.	Do.	Do.	Do.
AC. Receipts From Sewerage schemes	Do.	Do.	Do.	Do.	Do.
AD. Receipts from Urban Water-supply schemes	Do.	Do.	Do.	Do.	Do.
AE. Receipts from Rural Water-Supply Schemes	Do.	Do.	Do.	Do.	Do.
AF. Receipts from Public Health Laboratories	Do.	Do.	Do.	Do.	Do.
AG. Fees, Fines, etc.	Do.	Do.	Do.	Do.	Do.
AH. Other Receipts	Do.	Do.	Do.	Do.	Do.
	Director of Medical Services and Family Welfare	Health and Family Welfare Department.	1st Oct.	5th Oct.	1st Oct.
083. Housing ..	Chief Engineer Building.	Public Works Department.	Do.	Do.	Do.
AA. Receipts from the Government Residential Buildings	Chairman, Housing Board	Housing and Urban Development Department.	Do.	Do.	Do.
AB. Collections under the Tamil Nadu Government Servants Rental Housing Scheme	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance department (skeleton forms with actuals filed in).
			The Finance department and the Administrative department from the Estimating Officer.	The Finance department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
AC. Collections under the Slum Clearance Scheme.	Chairman, Slum Clearance Board	Housing and urban Development Department	Do.	Do.	Do.
AD. Collections under the Low Income Group Housing Scheme	Chairman, Housing Board	Do.	Do.	Do.	Do.
AE. Collections under the Middle Income Group Housing Scheme	Do.	Do.	Do.	Do.	..
AF. Collections under the Special Low Cost Housing Scheme	Do.	Do.	Do.	Do.	Do.
084. Urban Development	Director of Town Planning.	Rural Development and Local Administration Department.	Do.	Do.	Do.
Other Receipts	Director of Town and Country Planning	Housing and Urban Development Department	..	..	..

AC. Services and Service Fees	"	"	"	"	"
685. Information and Publicity.	Director of Information and Public Relations.	of Public (Information and Public Relations) Department.	Do.	Do.	Do.
AB. Receipts from films	Do.	Do.	Do.	Do.	Do.
AC. Receipts from Cinematograph Film Rules	Do.	Do.	Do.	Do.	Do.
AD. Receipts from Publications	Do.	Do.	Do.	Do.	Do.
AE. Other Receipts	Do.	Do.	Do.	Do.	Do.
687. Labour and Employment.—					
AA. Receipts under Labour Laws.	Commissioner of Labour.	of Labour and Employment Department.	October 1	.. October 5	[.. October 1
AB. Fees for Registration of Trade Unions.	Do.	Do.	Do.	Do.	Do.
AC. Fees for Inspector of Steam Boilers.	Do.	Do.	Do.	Do.	Do.
AD. Fees Realised under the Factory Act.	Chief Inspector of Factories.	Labour and Employment Department.	Do.	Do.	Do.
AG. Other Receipts	.. Director of Employment and Training.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATE ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officers.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)

RECEIPTS—cont.

088. Social Security and Welfare.					
AA. Civil Supplies	.. Commissioner of Civil Supplies.	Food Department.	1st Oct.	5th Oct.	1st Oct.
AB. Relief and Rehabilitation of Displaced persons.	Director of Rehabilitation.	Revenue Department	Do.	Do.	Do.
Receipts from Schemes for Welfare of Scheduled castes, Scheduled Tribes and other Backward classes.	Director of Harijan Welfare Director of Backward classes.	Social Welfare Department.	Do.	Do.	Do.
AD. Receipts from correctional Homes.	Director of Social Welfare.	Social Welfare Department.	Do.	Do.	Do.

AE. Other Receipts	..	Director of Social Welfare, Secretary, Tamil Nadu Soldiers Sailors and Airmen's Board.	Do.	Do.	Do.	Do.
095. Other Social and Community Services AD. other Receipts.		Commissioner Hindu Religious and Charitable Endowments (Admn.) Department.	Commercial Taxes and Religious Endowment Department.	October 1 ..	October 5 ..	October 1 ..
095. Co-operation AA Audit fees.		Registrar of Co-operative Societies.	Co-operation Department.	October 1 ..	October 5 ..	October 1 ..
AB. Other Receipts.			Do.	Do.	Do.	Do.
		Director of Industries and Commerce.	Industries Department.	Do.	Do.	Do.
04. Other General Economic Services. AA. Land Ceilings						
AE. Regulation of other business under takings.	{	Inspector—General of Registration.	Revenue Department.	Do.	Do.	Do.
	{	Commissioner for L.R.	Do.	Do.	Do.	Do.
AH. Fees for Stamping weights and measures.		Commissioner of Labour.	Labour and Employment Department.	Do.	Do.	Do.
AK. Other Receipts		Commissioner of Labour.	Do.	Do.	Do.	Do.
		Director of Statistics.	Forest and Fisheries Department.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officers.	Administrative Department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in)
			The Finance Department and the Administrative Department from the Estimating Officer.	The Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
105. Agriculture.					
AA. Sale of Seeds.	Director of Agriculture.	Agriculture Department.	October, 1.	October, 5.	October, 1.
AH. Sale of Manures and Fertilizers.	Do.	Do.	Do.	Do.	Do.
AE. Sale, Hire and Services of Agricultural Implements and Machinery including Tractors.	Do.	Do.	Do.	Do.	Do.
AD. Agricultural Engineering Workshop.	Do.	Do.	Do.	Do.	Do.
AE. Receipts from Agricultural Farms.	Do.	Do.	Do.	Do.	Do.
AF. Receipts from Commercial Crops	Do.	Do.	Do.	Do.	Do.

AI. Receipts from Horticulture.	Do.	Do.	Do.	Do.	Do.
AH. Receipts from Plant Protection Services	Do.	Do.	Do.	Do.	Do.
AJ. Fees for Agricultural Education.	Do.	Do.	Do.	Do.	Do.
AK. Quality Control	Do.	Do.	Do.	Do.	Do.
AL. Other Services and Service Fees.	Do.	Do.	Do.	Do.	Do.
AM. Grants from Indian Council of Agricultural Research.	Do.	Do.	Do.	Do.	Do.
AN. Other Receipts.	Do.	Do.	Do.	Do.	Do.

106. Minor Irrigation Soil Conservation and Area Development.

AA. Receipts from Deepening of wells and Tanks.	Director of Agriculture.	Agriculture Department.	Do.	Do.	Do.
AB. Receipt from Lift Irrigation Schemes.	Do.		Do.	Do.	Do.
AC. Receipts from other Minor Irrigation Works.	Chief Engineer Irrigation.	Public Works Department.	Do.		Do.
AD. Receipts from Soil conservation Schemes in the Fifth Five-Year Plan-State Plan	Director of Agriculture.	Agriculture Department.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENTS SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, I TC.—cont

Head of Account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach		Date by which the actuals from the Accountant-General are due to the Ministry Department (skeleton forms with actuals filed in.)
			The Finance Department and the Administrative Department from estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
AE. Receipts from Area Development Programmes—Schemes in the Fifth Five-Year Plan—State Plan.	Do.	Do.	Do.	Do.	Do.
109. Food					
AB. Other Receipts					
110. Animal Husbandry.—					
AA. Fees for Veterinary Education.	Director of Veterinary Education and Research.	Agriculture Department.	October, 1	October, 5	October, 1
AC. Receipts from Cattle Development.					
AD. Receipts from Poultry Development.	Director of Animal Husbandry.	Do.		Do.	Do.

AE. Receipts from Sheep and Wool Development.	Do.	Do.	Do.	Do.	Do.
AJ. Grants from Indian Council of Agricultural Research.	Director of Veterinary Education and Research.	Do.	Do.	Do.	Do.
AK. Other Receipts	Do.	Do.	Do.	Do.	Do.
111. Dairy Development —					
AB. Other Receipts	Commissioner of Agriculture Department. Milk Production and Dairy Development.	Do.	Do.	Do.	Do.
AC. Madras Dairy and Milk Project.	Do.	Do.	Do.	Do.	Do.
AD. Madurai Milk Project	Do.	Do.	Do.	Do.	Do.
112. Fisheries					
AA. Rents	Director of Fisheries.	Forest and Fisheries Department.	Do.	Do.	Do.
AH. Sale of Fish, Fish seeds, etc.	Do.	Do.	Do.	Do.	Do.
AO. Services and Service Fees.	Do.	Do.	Do.	Do.	Do.
AD. Other Receipts	Do.	Do.	Do.	Do.	Do.
113. Forest—					
AA. Sale of Timber and other Forest Produce.	Chief Conservator of Forests.	Do.	Do.	Do.	Do.
AB. Receipts from Forest Plantations.	Do.	Do.	Do.	Do.	Do.
AC. Receipts from Farm Forestries.	Do.	Do.	Do.	Do.	Do.
AF. Other Receipts	Do.	Do.	Do.	Do.	Do.

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS ; THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach		Date by which the actuals from the Accountant-General are due to the Finance Department (skeleton forms with actuals filled in)
			The Finance Department and the Administrative Department from estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
114. Community Development	Director of Rural Development.	Rural Development and Local Administration Department.	Do.	Do.	Do.
AF. Other Receipts	Do.	Do.	Do.	Do.	Do.
120 Industries—					
A. General.	Director of Industries and Commerce.	Industries Department.	Do.	Do.	Do.
AA. Services and Service Fees.					
AB. Licence Fees	Do.	Do.	Do.	Do.	Do.
AF. Receipts under the Petroleum Act	Do.	Do.	Do.	Do.	Do.
AG. Receipts under the Rice Milling Industry (Licensing) Act.	Do.	Do.	Do.	Do.	Do.

AH. Other Receipts	Do.	Do.	Do.	Do.	Do.
B. Large and Medium Industries.	Director of Industries and Commerce.	Industries Department	Do.	Do.	Do.
AA. Consumer Industries					
C. Plantations—	Director, Government Cinchona plantations.	Forest and Fisheries department.	Do.	Do.	Do.
AE. Cinchona.					
AF. Coffee.	Do.	Do.	Do.	Do.	Do.
121. Village and Small Industries—	Director of Industries and Commerce.	Industries Department.	Do.	Do.	Do.
AA. Industrial Estates.					
AB. Small-scale Industries.	Do.	Do.	Do.	Do.	Do.
AC. Handicraft Industries.	Do.	Do.	Do.	Do.	Do.
AF. Coir Industries.	Do.	Do.	Do.	Do.	Do.
AG. Sericulture Industries.	Do.	Do.	Do.	Do.	Do.
AH. Other Village Industries.	Do.	Do.	Do.	Do.	Do.
AJ. Other Receipts.	Do.	Do.	Do.	Do.	Do.
128. Mines and Minerals					
AC. Mineral Concession, Fees Rents and Royalties.	..	..	..	..	..
AD. Receipts under Carbide of Calcium Rules					
AE. Service and Service Fees.					

APPENDIX C—cont.

STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC.—cont.

Head of Account.	Estimating Officer.	Administrative departments and the Secretariat Department concerned.	Date by which the estimate must reach		Date by which actuals from the Accountant-General are due to the Finance department (skelton forms with actuals filled in).
			The Finance department and the Administrative department from the Estimating Officer.	The Finance department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	(6)
131. Water and Power Development Services	..	..	..	..	..
AA. Other Receipts.					
123. Irrigation Navigation					
Drainage and Flood Control Projects—(commercial)					
All heads except Parambikulam Aliyar Projects.	Chief Engineer (Irrigation).	Public Works Department.			
Parambikulam—Aliyar Project.	Chief Engineer, Parambikulam Aliyar Project.		Do.		
Irrigation, Navigation, Drainage and Flood Control.					

A. Irrigation Pro- jects—Commercial—					
B. Irrigation Pro- jects—Non-Com- mercial.					
AA. Non-System Works					
C Navigation Pro- ject s—Commercial					
AA. Bu ckingham Canal					
AC. C opum River					
D, N avigation Pro- je cts—Non-Com- mercial					
AA. Non-System Works					
G. Flood Control Projects—Non Commercial					
AA. Non-system Works.					
137. Roads and Bridges—					
AA. Tolls on roads	} Chief Engineer (Highways and Rural Work)	Transport Public Works Department.			
AB. Other receipts					
138. Road and Water Transport Services—					
aa Road Transport	} Director, State Transport Department. Motor Vehicles Maintenance Organisation.	Transport Department	Do.	Do.	Do.
AD Other receipts.			Do.	Do.	Do.
139. TOURISM					
VC Other Items		Do.	Do.	Do.	Do.

STATEMENT SHOWING THE ESTIMATING OFFICERS, DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC—cont.

Head of account.	Estimating Officer.	Administrative department and the Secretariat Department concerned.	Date by which the estimate must reach.		Date by which the actuals from the Accountant-General are due in the Finance Department (skeleton forms with actuals filled in).
			The Finance Department and the Administrative Department from estimating Officer.	The Finance Department from the Administrative Department.	
(1)	(2)	(3)	(4)	(5)	(6)
160. Grants-in-aid from Central Government— Non-plan Grants—					
AA Grants under Article 275 of the Constitution	Finance (Budget General I) Department.	....	Do.	Do.	Do.
AC Grants in Lieu of Tax on Railway Fare.					
AD Grant from Central Road Fund.	Finance (Ways and Means) Department.	....	Do.	Do.	Do.
AJ Police Other Grants ..		....	Do.	Do.	Do.
AK Education Secondary scholarship- Other heads	Planning and Development Department	....	Do.	Do.	Do.
B Grants for State Plan Schemes.	Planning and Development Department.	....	Do.	Do.	Do.
C Grants for Central Plan Scheme.		....	Do.	Do.	Do.
D Grants Centrally Sponsored Schemes.	Planning and Development Department	....	Do.	Do.	Do.

162.	States share of Union Excise Duties.	Finance Budget Gene- ral Department.	....	D .	Do.	Be.
			....	Do.	Do.	Do.
	Excise Duties.					
	States share of Basic Union Excise Duties					
AD	States share of Special Union Excise Duties					
AC	Additional Excise Duties in Lieu of Sales Tax					

AE Central Survey Office including the Office of the Joint Director of Survey and Photo Zinc Press.	Board of Revenue C.S.E. Madras-5	Joint Director of Survey & Photolico Press.	Deputy Director of survey and settlement.	..
AF Maintenance of Ryotwari surveys.	Do.	Joint Director of survey and Land Records	Deputy Director of survey and Land Records.	..
AG Mobile Investigation and Re-survey work.	Do	Do.	Do.	..
AH Maintenance of Municipal and Union Surveys.	Do.	Do.	Do.	..
AJ Ad Hoc Surveys.	Do.	Do.	Do.	..
AL Schemes for effective Intensive Sub-Division and grant of separate pattas.	Do.	Do.	Do.	..
AN Survey and settlement of Janmam Lands.	Do.	Do.	Do.	..
Demand 2—State Excise Department-239 State Excise.	AA Direction and Administration.	Commissioner for Excise.	Board of Revenue (Excise)	..
	AA Head quarters establishment.—Board's Office.	Do.	..	..
	AB Headquarters Establishment—Deputy Inspector-General of Police (Excise).	Do.	Deputy Inspector-General of Police (Excise).	Deputy Inspector General of Police (Excise).
	AC Headquarters Establishment—Deputy Commissioner of Excise (General).	Commissioner for Excise.	Deputy Commissioner of Excise (General).	Deputy Commissioner of Excise (General).
	AD District Establishment—Revenue Establishment.	Do.	Collectors of all Districts.	Assistant Commissioner (Excise) of all Districts and Special Tahsildars and Deputy Tahsildars (Excise)
	AE District Establishment — Enforcement wing.	Do.	Deputy Inspector General of Police (Excise)	Superintendents of Police (Excise) in the Districts.

APPENDIX-D.—cont.

LIST OF CONTROLLING AND DISBURSING OFFICERS.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	District Establishment Distilleries and Bonded Ware house.	Do.	Deputy Commissioner (Excise) General.	Distillery officer and Bonded Manufacturing Officers.	..
	AC Purchase of opium	Do.	..	Commissioner for (Excise) (Inter State adjustment.)	
	AA Cost of opium supplied to the State Excise Department.	Do	..		
Demand 3—Motor Vehicles Acts.—Administration 241. Taxes on vehicles.—Administration.	AA Direction and Administration.	Transport Commissioner	Deputy Transport Commissioner (Enforcement and Taxation)	Assistant Secretary.	..
	AB Collection charges				
	AC Inspection of Motor Vehicles—and Other expenditure.				
	AA State Transport Authority.	Transport Commissioner.	Secretary, State Transport Appellate Tribunal.	Secretary, State Transport Appellate Tribunal.	..
	AB Regional Transport Authority, Madras City.	Do.	Secretary Regional Transport Authority	Secretary, Regional Transport Authority	
	AC Regional Transport Authority, Mofussal	Transport Commissioner.	Regional Transport Officers concerned.	Regional Transport Officers concerned.	

Demand-3-Motor

Vehicles Act—Administration 241 Taxes on Vehicles—Administration.

AD. Internal Audit of Accounts.	Do.	Junior Accounts Officers concerned.	Junior Accounts Officers concerned.
AC. Inspection of Transport motor Vehicles Commissioner		R.T.O.	R.T.Os.
AA. Inspection and Flying Squad	Do.	Joint Transport Commissioner.	Assistant Secretary.
AD. Other Expenditure	Do.		
AA. Purchase of Machinery Apparatus Instruments and the Like.	Do.	R.T.O.	R.T.O.
AB. Traffic Improvement works.	Do.	Collector.	Collector.

Demand 4.—General sales Taxes and other Taxes and Duties—Administration

235. A Collection of Other Taxes on Property and Capital Transactions.

Director Urban Land Tax	Director Urban Land Tax	Director Urban Land Tax
AA. Taxes on Immovable property other than Agricultural Land—	Do.	Do.
AA. Administration of Tamil Nadu Urban Land Tax	Do.	Do.

APPENDIX-D—cont.

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(See Paragraph 107).

LIST OF CONTROLLING AND DISBURSING OFFICERS.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
240. A, Sales Tax	.. AA Direction and Administration—	Board of Revenue (Commercial Taxes).	..	Board of Revenue (Commercial Taxes).	..
	AA Board of Revenue (Commercial Taxes).				
	AB Collection Charges. AA, Circle Establishment.	Do.	..	Deputy Commissioners.	..
	AB District Establishment.	Do.	Commercial Tax officers.	Joint Commercial Tax Officers and Deputy Commercial Tax Officers.	..
	AC. Other expenditure AA Appellate Tribunal.	Chairman, Tamil Nadu Sales Tax Appellate Tribunal.	Do.	Chairman, Tamil Nadu Sales Tax Appellate Tribunal.	..

245, Other Taxes and Duties on commodities and Services.	AC. Collection charges Electricity Duty.	Chief Electrical Inspector to Government.	Administrative officer, Senior Electrical Inspector and Electrical Inspector.	Administrative Offices, Senior Electrical Inspectors and Electrical Inspectors.	..	..
	AA Chief Electrical Inspector.					
	AB. Tamil Nadu Electricity Act 1930 and Tamil Nadu Electricity (Taxation on consumption) Act, 1962.	Do.	Do.	Do.		
	AE. Collection charges.					
	AE. Other Taxes and duties.					
AA. Collection charges to Licences in Tamil Nadu Electricity (Taxation of consumption) Act, 1962.		Do.				
Demand 5—Stamps Administration—Stamps and Registration.	230, C-B. Stamps-Judicial-AA Expenses on sale of stamps.	Board of Revenue (Land Revenue).	Superintendent of Stamps.	Treasury Officers and Sub-Treasury Officers.		
	AA. Sale of Court-Fee Stamps.	Assistant District of Stamps.	Superintendent of stamps.	Superintendent of stamps.		
	AB. Sale of Copy stamp papers.		Do.			
	AB. Cost of Stamps.	Do.	Do.	Do.		
	AA. Supply from Central Stamp stores.	Do.	Do.	Do.		

APPENDIX D.—cont.

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LIST OF CONTROLLING AND DISBURSING OFFICERS—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	230. C. Stamps-Non-Judicial AA Direction and Administration.	Do.	Do.	Assistant Superintendent of Stamps.	..
	AA Superintendence.				
	AB Cost of Stamps.	Do.	Do.	Superintendent of Stamps	..
	AA Supply from Central Stamps Storages.				
	AC Expenses on sale of stamps.	Do.	Do.	Tahsildars of Madras and Treasury Officers and Sub-Treasury Officers.	..
	AA. Madras City				
	AB Mofussil.				
Demand—6—Registration 230—Stamps and Registration—	230-D. Registration—AA Direction and Administration.	Inspector-General of Registration.	..	Inspector-General of Registration.	..
D. Registration.	AA Administration of Indian Registration Act-Head quarters-	Do.		Do.	
	AB District Establishment charges.	Do.		Do.	

304. A. Other General Economic Services—	304-AB. Regulation of other business undertakings—AA Administration of Indian Partnership Act, 1932.	Inspector-General of Registration.	District Registrars.	District Registrars and Sub-Registrars.
	AB Establishment for the Administration of Tamil Nadu Chit Funds Act 1961.	Do.	Do.	.. ..
Demand 7—State Legislature.	211-B. State Legislatures AA—Legislative Assembly—	Secretary, Legislative Assembly Department.	..	Secretary, Legislative Assembly Department. ..
	AA Legislative Assembly.			
	AA Pay of Speaker and Deputy Speaker.	Secretary Legislative Assembly.	Under Secretary to Government	Under Secretary to Government
	AB. Pay and Allowances of Members Other than Speakers, Deputy Speaker, and Ministers.	Do.	Do.	Do.
	AG. Legislature Hostel.	Do.	Do.	Do.
	211-B. State Legislatures—	Secretary, Legislative Council	..	Secretary, Legislative Council Department. ..
	AB. Legislative Council Secretary.	Do.		
	AA. Pay of Chairman and Deputy Chairman	Secretary Legislative Council.		
	AB. Pay Members Legislative Council.	Department	Do.	Do.

APPENDIX D—cont.

LIST OF CONTROLLING AND DISBURSING OFFICERS—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AC. Legislature Secretariat				
	AA. State Legislative Assembly Department	Secretary Legislative Assembly Department	Under Secretary to Government	Under Secretary to Government	
	AB. Legislative Council Secretariat	Do.	Do.	Do.	
Demand 8—Elections 215, Elections.	215.A Elections—AA Electoral Officers AB—Preparation and Printing of Electoral Rolls AC—Charges for conduct of Elections for Lok Sabha and State Legislative Assemblies when held simultaneously.	Chief Electoral Officer, Public (Elections) Department.	Collectors and Commissioner, Corporation of Madras.	Collectors and Commissioner, Corporation of Madras.	
	AD Charges for conduct of Elections to Parliament.	Chief Electoral Officer, Public (Elections) Department.	Collectors and Commissioner, Corporation of Madras.	Collectors and Commissioner, Corporation of Madras.	
	AE Charges for conduct of Elections to State Legislature.				

Demand 9—Head of State, Ministers and Head quarters staff—	212 Governor	Comptroller, Governor's Household.	..	Comptroller, Governor's Household.
	AA Emoluments and allowances of the Governor.	Private Secretary to the Governor.	..	Private Secretary to the Governor.
	AB Secretary of the Governor.	Do.	..	Do.
	AC Household Establishment of the Governor	Comptroller, Governor's Household.	..	Comptroller, Governor's Household.
	AD Sumptuary allowances of the Governor.			
Demand 9—Head of State, Ministers and Headquarters staff—	AE, Entertainment Expenses of the Governor—	Do.	..	Do.
	AE, Expenditure from Contract Allowance of the Governor.	Do.		Do.
	AG, Tour Expenses of the Governor and his Establishment.	Do.	..	Do.
	AA, Discretionary grant by the Governor, and Other Expenditure.	Private Secretary to the Governor.	..	Private Secretary to the Governor.
Demand 9— Council of Ministers:	213. A. Council of Ministers. AA. Salary of Ministers and Deputy Ministers, AB. Tour Expenses. AC. Entertainment and Hospitality Expenses—AD. Other Expenditure.	Chief Secretary to Government.	..	Chief Secretary to Government.

APPENDIX D--cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(4)5	(6)
21). Land Revenue.	229.A Land Revenue— AF Management of Ex- Zamindari Estates.	Board of Revenue (Settlement of Estate)	..	Assistant Director Survey.	..
251. Public Service Commission.	251. A Public Service Commissions-AA State Public Service Commissions.	Chairman, Tamil Nadu Public Service Com- mission.	..	Secretary Tamil Nadu Public Service Com- mission.	....
252. Secretariat General Service.	252. A Secretariat General Services AA Secretariat AA—Chief Secretariat.	Chief Secretary to Government.	..	Chief Secretary to Government.	....
	AB Director of Transla- tions.	Chief Secretary to Government.	..	Chief Secretary to Government.	....
	AO Personal Staff of Ministers.		..		
	AD Finance Depart- ment.	Secretary to Govern- ment, Finance De- partment.	..	Secretary to Govern- ment, Finance Depart- ment.	....
	AE Revenue Depart- ment.	Secretary to Govern- ment, Revenue Department.	..	Secretary to Govern- ment Revenue Department.	....
	AF Rehabilitation—Secra- tariat Staff.	Secretary to Govern- ment, Revenue Department.	..	Secretary to Govern- ment, Revenue Department.	....

**Demand 9 —
252. Secretariat—Gen-
eral Service.**

AG Share of the cost of the High Commissioners' Establishments.	High Commissioner of India, London.	..	High Commissioner of India, London.	....
AH Public Works Department.	Secretary to Government, Public Works Department.	..	Secretary to Government, Public Works Department.	....
AJ Home Department.	Secretary to Government, Home Department.	..	Secretary to Government, Home Department.	....
AK Law Department	Secretary to Government, Law Department.	..	Secretary to Government, Law Department.	....
AL Excise and Prohibition Department.	Secretary to Government, Excise and Prohibition Department.	..	Secretary to Government, Excise and Prohibition Department.	....
AM Charges Common to all Civil Secretaries.	Chief Secretary to Government.	..	Chief Secretary to Government.	....
AO. Commercial Taxes and Religious endowments Department.	Secretary to Government, Commercial Taxes and Religious Endowments Department.	..	Secretary to Government Commercial Taxes and Religious Endowment Department Under Secretary to Government Commercial Taxes and Religious Endowments Department.	....
AP. Implementation of Management by Objectives.	Commissioner and Secretary to Government Health and family welfare Department Engineer Additional Secretary to Government Personal and Administrative reforms Department.	Under Secretary to Government personal and Administrative reforms Department	Under Secretary to Government Personal and Administrative reforms Department.	....

APPENDIX D—cont.

Demand and Major head.	Minor head and heads Subordinate thereto.	Chief controlling Officer.	Subordinate Controlling Officer.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
AR Advisors to the Governor.	Comptroller and Governors house hold.	Comptroller and Governors house hold.	Under Secretary to Government. Public Department.	....
AS Staff attached to the Advisor to the Governor.	Do.	Do.	Do.	....
AP Department of personnel and Administrative Reforms Department.	Secretary to Government P & A R Department.	..	Secretary to Government Personal and Administrative reforms Department, Under Secretary to Government Personal and Administrative reforms Department.	....
AU Public (Information and Tourism Tamil cultural) Department.	Director of Information and Tourism Tamil culture.	..	Director of Information and Tourism Tamil culture.	....
AW Third Pay Commission.	Officer on special duty Pay Commission.	Under Secretary to Government Pay Commission.	Under Secretary to Government Pay Commission.	....

252-AB-Board of Revenue.	Board of Revenue (Land Revenue).	..	Secretary, Board of Revenue (Land Revenue).	Remark
AA. Head quarters.				
AB. Land Board and Sugar Factory Board.	Chairman, Tamil Nadu Land Board.	..	Do.	....
252-AC-Attached offices— AA. State Official language (Legislative Commission.)	Member Secretary State Official Language Legislative Commission.	Deputy Secretary.	Deputy Secretary.	....
252. AD. Other Offices— AA. Organisation and Methods Cell.	Secretary to Government, Personal and Administrative reforms Department.	..	Secretary to Government, Personal and Administrative reforms Department.	....
AB. Evaluation and Applied Research Department.	Secretary to Government, Finance Department.		Director, Evaluation and Applied Research Department.	..
AD. Tribunal for Disciplinary Proceedings, Madras.	Tribunal for Disciplinary Proceedings, Madras.	..	Tribunal for Disciplinary Proceedings, Madras.	..
AE. Tribunal for Disciplinary Proceedings, Madurai.	Tribunal for Disciplinary Proceedings, Madurai.	..	Tribunal for Disciplinary Proceedings, Madurai.	..
AH. Tribunal for Disciplinary proceedings Coimbatore.	Do.		Do.	
AJ. Directorate of Social Security under the control of Finance Department.	Secretary to Government, Finance Department.	..	Joint Director of Social Security.	..
JA. Evaluation studies.	Do.	..	Director of Evaluation and Applied Research Department.	..

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>	
	(2)	(3)	(4)	(5)	(6)	
Demand 9.254 Treasury and Accounts Administration.	254-AA. Directorate of Treasuries and Accounts.	Director of Treasuries and Accounts.	Director of Treasuries and Accounts.	Director of Treasuries and Accounts.	Director of Treasuries and Accounts.	..
	AA. Director of Treasuries and Accounts.	Director of Treasuries and Accounts.	Director of Treasuries and Accounts.	Director of Treasuries and Accounts.		
	AB. Tamil Nadu Government Industrial Employees, Contributory Provident Fund Scheme.	Director of Treasuries and Accounts.	Senior Accounts Officer, Tamil Nadu Government Employees Contributory Provident Fund Scheme.	Director of Treasuries and Accounts.	....
	AC. Implementation of additional payments Compulsory Deposit scheme.	Do.	Do.	Do.		
	254-AB—Pay and Accounts Offices.	Do.	Do.	Do.	....
	AA. Pay and Accounts Officer.	Do.	Do.	Do.		

Demand 9—cont.

254—AC—Treasury— Establishment — AA, District and Sub- Treasuries.	Director of Treasuries and Accounts.	..	Treasury Officers in the Districts and Assistant Superin- tendents of Stamps in the case of Madras City.	...	
AB. Scheme for Imparting Training to Treasury and Accounts personal.					
254—AD—Local Fund Audit AA Examiner's office, AB. District staff AC. State Housing Board Audit staff.	Examiner of Local Fund Audit.	Deputy and Assistant Examiners.	Examiner, Deputy and Assistant Examiners.	....
AD—Chief Auditor, State Trading Schemes.	Chief Auditor, State Trading Schemes.	Deputy Chief Auditor, State Trading Schemes.	Deputy Chief Auditor, State Trading Schemes.	....
AE. Audit Board for the State Govern- ment Companies.					
254—ae—Other Expen- diture—AA. Stock Verification Organi- sation.	Chief Auditor State Trading Schemes.	Stock Verifica- tion Officer.	Stock Verification Offi- cer.	....
AB State Vigilance Com- mission.					
265—AB.—Special Commissions of Enquiry.					
AA Administrative Reforms Commission.	} Chief Secretary to Government.	..	Chief Secretary to Government.	..	
AB Commissions of Inquiries under Tamil Nadu Public Men Criminal Mis- conduct Act.					

APPENDIX D—cont.

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officer.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
265- AE. Computer centre AA Government Data Centre.	Director, Government Data centre,	Government Data centre,	..	Director, Government Data Centre.	..
265—AF Gazette and Statistical Memoirs.	Commissioner of Archives and Historical Research, Madras.	of and Historical Research, Madras.	..	State Editor, District Gazetteers, Madras.	..
265—AG. Vital Statistics—AA Registrar-General of Births, Deaths and Marriages.	Registrar of Births and Deaths.	Births and Deaths.	..	Registrar of Births and Deaths.	..
AB Compilation of Vital Statistics by Additional Director of Public Health and preventive Medicine,	Additional Director of Health Services and Family Welfare, Madras.	of Health Services and Family Welfare, Madras.	..	Additional Director of Health Services and Family Welfare, Madras.	..
265—AK. Guest Houses, Government Hostels, etc., AA Government Estate.	Chief Secretary to Government.	to Government.	..	Reception Officer, State Guest House, Madras.	..

aman J.—Cont.

	265—AL Other Expenditure—AE Elections to Municipalities.	Commissioners Corporations of Madras and Madurai.	..	Commissioners Corporations of Madras and Madurai.	..
	AL, Other expenditure	Commissioner and Secretary to Government Personal and Administrative (Reforms) Department.		Under Secretary to Government Personal and Administrative (Reforms) Department.	
	AQ. Cash award for Government Servants for new suggestions on Administrative Procedure.	Do.		Do.	
	AR, Leave salary payable to All India Officers on Deputation to Foreign Service.	Chief Secretary to Government.		Deputy secretary Public (special)	Deputy to Government Public (special)
Demand 9—276. Secretariat—Social and Community Services.	276.AA. Secretariat AA Labour and Employment Department.	Secretary to Government, Labour and Employment Department.	..	Secretary to Government, Labour and Employment.	..
	AB Education Department	Secretary to Government, Education Department.	..	Secretary to Government, Education Department.	..
	AC Health and Family Welfare Department.	Secretary to Government, Health and Family welfare Department.	..	Secretary to Government, Health and Family welfare Department.	..
	AD, Family Welfare Cell.	Do.	..	Do.	..
	AE, Social Welfare Department.	Secretary to Government, Social Welfare Department.	..	Secretary to Government, Social Welfare Department.	..

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AF, Housing Department.	Secretary to Government, Housing and Urban Development Department.	..	Secretary to Government, Housing and urban Development Department.	..
278—Art and Culture	278 AA AF-Archives and Museums.	Commissioner of Tamil Nadu Archives and Historical Research, Madras.	..	Commissioner of Tamil Nadu Archives and Historical Research, Madras.	..
284-Urban Development	284-AA-General Administration.	Inspector of Municipalities, Madras.		Inspector of Municipalities, Madras.	
285-Information and Publicity.	Information AA.— bC Field Publicity. AA.Films. AD. Publications AE. Other expenditure.	Director of Information and Public Relations.	District Public Relations Officers	Director of Information and Publicity and D.P.R.Os.	..
Demand 9—288-Social Security and Welfare D. Social Welfare.	288—Social Welfare Women's Welfare Family and Child Welfare. Welfare of Poor and Destitute.	Director of Social Welfare.			

9—296A. Secretariat —Economic Services.	296-AA-Planning Commission.	Secretary, State Planning Commission.	....	Secretary, State Planning Commission.	....
	296-AB. Secretariat—AA. Co-operation Department.	Secretary to Government Co-operation Department.		Secretary to Government Co-operation Department.	
	AB. Agriculture Department.	Secretary to Government, Agriculture Department.	....	Secretary to Government, Agriculture Department.	....
	AC. Food Department	Secretary to Government, Food Department.	....	Secretary to Government, Food Department.	....
	AD. Industries Department.	Secretary to Government, Industries Department.	....	Secretary to Government, Industries Department.	....
	AE. Rural Development and Local Administration Department.	Secretary to Government, Rural Development and Local Administration Department.	....	Secretary to Government, Rural Development and Local Administration Department.	....
	AF. Forest and Fisheries Department.	Secretary to Government, Forest and Fisheries Department.	....	Secretary to Government, Forest and Fisheries Department.	....
	AG. Transport Department.	Secretary to Government, Transport Department.	....	Secretary to Government Transport Department.	....
	296-AC. Attached Offices Board of Revenue (Food Production).	Board of Revenue (Food Production).	Collectors.	Collectors.	....

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 9—304—Other General Economic Services.	304AA.—Land Ceilings.				
	AA. Cash compensation paid under Tamil Nadu Land Ceiling Act.	Director of Survey and Land Records.	Director of Survey and Land Records.	Director of Survey and Land Records.	
	AB. Payment against compensation Bonds issued under Land Ceiling Act (Amount transferred from Capital Account 504, Capital Outlay on other General Economic Services).	Do.	Do.	Do.	
	AC. Cash compensation paid under Tamil Nadu Occupants of Kudiyirappu Act, 1971.	Do.	Do.	Do.	
	AD. Director of Land Reforms, Headquarters Staff.	Board of Revenue. (Land Reforms).	....	Commissioner for Land Reforms.	....

AE, Sub-Divisional Establishment.	Director of Land Reforms.	Authorised officer Land Reforms.	Authorised officer Land Reforms	
AF. Implementa- tion of Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978.	Director of Land Reforms.	Assistant Commissioner (ULT).	Board of Revenue. (ULC and ULT).	
304-AC-Economic Advice and Statistics.	Director of Statistics.	District Statistical Officers.	Director of Statistics and District Statistical Officers.	....
AA. Director of Statis- tics Headquarters Establishment.	Director of Statistics.	Director of Statistics.	Director of Statistics	
AB. Administrative Intelligence Unit for Community Development Pro- gramme.	Do.	Do.	Do.	
AC. Package programme on Paddy, Groundnut and Cotton.	Do.	Do.	Do.	
AD. Man-Power Cell.	Do.	Do.	Do.	
AE. Integrated Scheme for Development of Statistics.	Do.	Do.	Do.	
AF. Scheme for the Collection of Marine Fishery Statistics.	Do.	Do.	Do.	

APPENDIX D—cont.

LIST OF CONTROLLING AND DISBURSING OFFICERS.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AG. Integrated Scheme for Improvement of Market Intelligence.	Do.	Do.	Do.	
	AH. Scheme for Crop Estimation Surveys on Non-Food Crops.	Do.	Do.	Do.	
	AJ. Strengthening of State Statistical Bureau for Overall Planning Needs.	Do.	Do.	Do.	
	AK. District Statistical Agency.	Do.	Do.	Do.	
	AL. Statistical Staff at the Headquarters for the Community Development and National Extension Service Areas.	Do.	Do.	Do.	
	AM. Sample Survey in Collaboration with National Sample Survey.	Do.	Do.	Do.	
	AN. Consumption Studies Through Analysis of Sales Tax Data.	Do.	Do.	Do.	

APPENDIX D—cont.

AO. Extension of Industrial Statistics.	Do.	Do.	Do.
AP. Coconut and Arecanut Survey.	Do.	Do.	Do.
AQ. Collection and Consolidation of Tea Statistics.	Do.	Do.	Do.
AR. Compilation of Statistics of Production, Sales and Stocks of Handloom Cloth.	Do.	Do.	Do.
AS. Scheme for provision of printing equipment for printing statistical publications.	Do.	Do.	Do.
AT. Scheme for Improvement of State Income Estimate.	Do.	Do.	Do.
AU. Scheme for Construction of different series of Index numbers of Agricultural Economy.	Do.	Do.	Do.
AA. Call for Statistics of Resources for Planning and compilation of statistics of Municipalities and preparations of District Statistical Handbook.	Do.	Do.	Do.

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AW. Statistical Cell for Improvement of irrigation Statistics.	Do.	Do.	Do.	
	AX. Scheme for compilation of handloom statistics.	Do.	Do.	Do.	
	AY. Scheme for determinations of Norms/ Yardsticks for Estimation Additional productions of Foodgrains Resulting from different Grow More Food Schemes.	Do.	Do.	Do.	
	AZ. Scheme for the preparation of District—wise Income Estimates.	Do.	Do.	Do.	
	BA. Scheme for Extension of Crop Estimation Surveys to select minor crops like potatoes, onions and chillies.	Do.	Do.	Do.	

APPENDIX D—cont.

	BC. Pilot study on Employment Opportunities.	Do.	Do.	Do.	
	BB. Scheme for revision of Index of Wholesale prices.	Do.	Do.	Do.	
	304, AD. Other expenditure.				
	AE. Grants for Intensive Development of groundhar villages in Tirunelveli District.				
Demand 8—305—Agriculture.	305-C-Agricultural Economics and Statistics.	Do.			....
	AA. Agricultural Census.	Director of Statistics.	District Statistical Officer.	Director of Statistics and District Statistical Officer.	
Demand 9 339-Tourism.	339-A—Tourist Information and Publicity.	Additional Secretary to Government, Information Tourism (Tamil) culture Department and Director of Tourism.	Deputy Director of Tourism and Tourist Officers.	Deputy Director of Tourism and Tourist Officers.	....
	AB. Tourist accommodation.	Do.	Do.	Do.	
	AC. Houses centres.	Do.	Do.	Do.	
Demand 10—Milk Supply 311a—Dairy Development.	311-A—Madras Dairy Schemes and Milk Project.	Commissioner for Milk Production and Dairy Development.	....	Commissioner for Milk Production and Dairy Development.	....
	311-AB—Madurai Dairy.	Do.	Project Officer, Madurai and Deputy Registrars.	....	....

APPENDIX D.

LIST OF CONTROLLING AND DISBURSING OFFICERS.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 10—Milk Supply Schemes—\$11—Dairy Development—cont.		..	..	..	..
	\$11-AD—Other expenditure.	Commissioner for Milk Production and Dairy Development.	..	..	..
Demand 11—\$53 District Administration.	A. District Administration.				
	\$53-AA-District Establishment—AA Collectors and Magistrates	Commissioner for Land Revenue.	Collectors	Collectors	..
	AB Discretionary grants by Collectors.	-Do-	Do	Do	
	AB-AB-Other Establishment-AA Sub-Divisional Establishment.	Do.	Do.	Revenue Divisional officers and Sub-Collectors.	..
	AG. Taluk Establishment		Do.	Tahsildars and Deputy	..
	AD. Ryotwari Village Service-AE	Do.		Tahsildars.	

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APPENDIX D—cont.

AF. Establishment for the Cattle Pounds. Acquisition of lands for—The Lignite Project in South Arcot District.	Do.	Do.	Special Deputy Collector (Land Acquisition).	..
AG. Establishment for Acquisition of land for Nuclear Power Station in Chingleput District.	Do.	Do.	Do.	
AH. Establishment for Acquisition of land for Tamil Nadu Housing Board.	Do.	Do.	Do.	..
AI. Establishment for Acquisition of land for Tuticorin Harbour Project.	Do.	Do.	Do.	..
AJ. Establishment for Acquisition of land for Cement Plant in Ramanathapuram District.	Do.	Do.	Do.	..
AK. Establishment for Acquisition of land for Salem Steel Project, Salem.	Do.	Do.	Do.	
A.M Open Railway line Patrols By Village	Commissioner for Land Revenue	Collector	Tahsildar,	
AN. Establishment for Acquisition of Land for Tirunelveli-Tiruvandram Rail Link.	Do.	Do.		

	AW. Inspection Cells in the District.	Do.	Do.	Do.
	AY. Establishment for Acquisition of lands for Ariyalur Cement Plant.	Do.	Do.	Do.
	AZ. Establishment for Acquisition of lands for the Mettur Chemical and Industrial Corporation Limited.			
	253-AC-Other expenditure Administration of the Tamil Nadu Public Buildings (Licensing) Act, 1965	Do.	Do.	Collectors and Tahsildars.
	AB. Investigation of Gramadhan villages.			
265-Other Administrative Services.	265-AH-Rent Control AA Accommodation Controller.	Accommodation Controller.	..	Accommodation Controller. ..
265. a. Other administrative Services.	AJ. Training.			
	AA. Allowances to I.A.S. Probationers.	Special Additional Secretary, Public (Training) Department.	Government Personnel and Administrative (Reforms) Department.	

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Mirror head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AB. Pay and Allowance of I.F.S. Officers on Training.	Do.	Do.	Do.	
	AC. Payment to Society of the Administrative Staff College of India.	Do.	Do.	Do.	
	AH. Civil Services Training Institute at Bavanisagar.	Do.	Do.	Do.	
	265-AK-Guest Houses, Government Hostels etc., AB Office of the Special Representative to Government of Tamil Nadu, Tamil Nadu House, New Delhi.	Chief Secretary to Government.	to Assistant Representative to Government of Tamil Nadu, Tamil Nadu House New Delhi,	Assistant Representative to Government of Tamil Nadu, Tamil Nadu House, New Delhi.	
	A.C. Tamilagam, Ootacamund.	Do.	Do.	Do.	
	AD. Office of the Reception Officer, Tamil Nadu House, New Delhi.	Do.	Reception Officer Tamil Nadu House, New Delhi.	Reception Officer, Tamil Nadu House, New Delhi.	

267 A. Aid Materials and Equipments.

	AD. Food for Work Programme.	Chief Engineer (Irrigation)	Chief Engineer (Irrigation)	Chief Engineer (Irrigation)	
	A.A. Food for work Programme Implemented with Care Assistance.	Do	Do.	Do.	
Demand 12--Administration of Tamil Nadu Hindu Religious and Charitable Endowments Act, 1952, 285A-Other Social and Community Services.	295 AB. Administration of Religious and Charitable Endowments Act.	Commissioner, Hindu Religious and Charitable Endowments (Admn) Department.	Deputy Commissioner.	Deputy and Assistant Commissioners, Chief Audit Officer and Assistant Examiners.	..
	AA. Headquarters staff	Do.	Do.	Do.	
	AB. District staff	Do.	Do.	Do.	
	AC. Audit staff	Do.	Do.	Do	
	295-AE-Other expenditure-AA Temples and Charitable Institutions in the Merged areas.	Commissioner, Hindu Religious and Charitable Endowments (Admn), Dept.	Deputy Commissioner.	Deputy and Assistant Commissioners, Chief Audit Officer and Assistant Examiners.	..
	A.B. Repairs to Temples.	Do.	Do.	Do.	
	AD. Other grants to Religious Institution.	Do.	Do.	Do.	
	AP. 295 Transfer from Reserve funds.	Do.	Do.	Do.	

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 18—Administration of Justice 214—Administration of justice.	214AA. High Court's Judges and Registrar.—AB Translation and Printing Department. AC. Law Reporters—AD. Extension of Jurisdiction to Pondicherry.]	Registrar High Court. ..		Registrar, High Court, Madras.	..
	AB. Civil and Sessions Courts,	Do.	..	Registrar City Civil Court.	..
	AA. City Civil Court				
	AB. Mofussal, Civil and Sessions Courts—Regular Establishments,	Do.	..	District and Sessions Judges and the Registrar, City Civil Court.	..
	AC. Mofussal, civil and session courts Copyist Establishment.	Do.	Do.	Do.	
	AB. Mofussal, civil and sessions courts Process Service Establishments.	Do.	Do.	Do.	

AG. Small Causes Courts. AA. Presidency.	Registrar High Court.	Chief Judge court of small causes.	
AB. Tribunal for appor- tionment and Distribu- tion of compensation in connection with the Ex-Zamindari Estates.	Do.	Do.	
214-D-AD Presidency Magistrates Courts	Registrar High Court.	Chief Metro- politan Magistrate.	Chief Metropolitan Magistrate, other Metropolitan Magistrates, Com- missioner of Police.
AA. Regular Estbalish- ment AB Railway Magistrates' Courts.			
214. AE-Criminal Courts. AA Regular Establishments AB Railway Magistrates Courts.	Registrar High Court.	Chief Judicial Magistrates.	Chief Judicial Magis- trates; Judicial Sub-Divisional Magistrates, First Class Judicial Magistrates, Second Class Judicial Magistrates.
214-AE-Administrators General and Official Trustees.	Do.	..	Administrator- General and Official Trustees.
BA. Administrators General and Official Trustees.	Do.	Do.	Do.
AG. Official Assignees	Do.	..	Official Assignee.
AA. Official Assignees.	Do.	Do.	Do.

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AH. Legal advisors and Counsels, AA. Law Officers, AB Advocate-General.	Do.	..	Advocate-General, Government Pleader, Public Prosecutor, City Government Pleader and City Public Prosecutor.	..
	AC. Government Pleader.	Do.	Do.	Do.	
	AD. Public Prosecutor.	Do.	Do.	Do.	
	AE. City Government Pleader	Do.	Do.	Do.	
	AF. City Public Prosecutor.	Do.	Do.	Do.	
	AG. Mofussil Law officers.	Do.	Do.	Do.	
	AH. Advocate on Record Supreme Court.	Do.	Do.	Do.	
	214-AJ—Other Expenditure—AA Labour Courts at Madras, Madurai and Coimbatore.	Do.	..	Presiding Officers of Labour Courts, Madras, Madurai and Coimbatore.	..
	AB. Industrial Tribunal, Madras.	Do.	..	Industrial Tribunal.	..

	AC. Assistance to Indian Law Institute,	Do.	Registrar High Court.	Registrar High Court.
	AD. Assistance to Bar Association,	Do.	Do.	Do.
	AE. Starting of Legal Aid Clinics,	Do.	Do.	Do.
	AF. State Legal Aid and Advice Board,	Do.	Secretary State Legal and Advisory Board.	Chairman State Legal and Advisory Board.
	AJ. Other Expenditure.			
	AA. Labour Courts at Madras, Madurai and Coimbatore,	Registrar High Court.	Registrar High Court.	Registrar High Court.
2. and 14A—Jails	.. 256-AA. Direction and Administration-AA Inspector-General of Prisons.	Inspector-General of Prisons.	..	Gazetted Assistant to the Inspector-General of Prisons. ..
	256-AB-Jails ..	Do.	..	Superintendent of Prisons. ..
	AA. Jails (other than sub-Jails.)			
	AB. Sub-Jails ..	Do.	..	Collector for Sub-Jails.
	AC. Charges for Police custody while under Commissioner of Police.	High Court	..	District Magistrates, Sessions Judges and Tahsildar Magistrates. ..
	Administration of Tamil Nadu the Probation of Offenders Act., (Central Act) in etc.,	Inspector General of Prisons.	..	Chief Probation Superintendent, Chief Probation Superintendent, Regional Probation Officers and Probation Officers.

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
AE. Wage earning Scheme to prisoners.		Do.	Do.	Do.	
AJ. Employment of Psychologist and Social Workers for Borstal School, Pudukottai and Jail side.		Do.	..		Superintendents of Central Prisons, Madras, Coimbatore and Borstal School, Pudukkottai.
256-AG. Jail Manufactures		Inspector-General of Prisons.	..		Superintendents of Prisons.
AA. Jails (other than Approved Schools.)		Inspector General of Prisons.	Inspector General of Prisons.	Inspector General of Prisons.	
AC. Wage earning schools scheme to Prisoners.		Do.	Do.	Do.	
AB. Other expenditure					
AA. Nursery and Creche		Inspector General of Prisons.	Inspector General of Prisons.	Inspector General of Prisons.	
AB. Assistance to Jail Benevolent Fund, Discharged Prisoners Aid Society, Madras Seva Sadan and other Institutions.		Do.	Do.	Do.	

	AF Starting of Regional Training School for Jail Officers in Southern Zone at Vellore.	Do.	Do.	Do.
88. Social Security and Welfare	288-D. Social Welfare-AF. Correctional Homes.	Inspector-General of Prisons.	....	Superintendent, After Care Home for Males, Madras-43.
	AA After Care Home for Men, Pallavaram.			
	AB Wood Working-cum-Engineering Work Shop at Pallavaram.	Do.	..	Superintendent After Care Home for Males, Madras-43.
	AC Director of Correctional Administration.	Director of Approved Schools and Vigilance Service.	..	..
	AF. Correctional Homes			
	AD. Approved Schools	Director of Correctional Administrations.	Director of Correctional Administrations.	Director of Correctional Administration.
	AE. Juvenile Guidance Bureau.	Do.	Do.	Do.
	AF. After Care Homes for Women.	Do.	Do.	Do.
	AG. After Care home for Boys.	Do.	Do.	Do.
	AH. Vigilance Institutions.	Do.	Do.	Do.
	AI. Industrial Units attached to the After Care Home for Women Vellore	Do.	Do.	Do.

APPENDIX D—cont.

<i>Demand and Major heads.</i>	<i>Minor head and heads Subordinate thereto.</i>	<i>Chief controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	
	AJ. Child Welfare Home, Royapettah.	Do.	Do.	Do.	
Demand 15—Police— 265A-Police.	265-AA Direction and Administration.	Inspector General of Police.	Assistant Ins-pector-General of Police Deputy Inspector-General of Police.	Assistant Inspector General of Police Deputy Inspector General of Police.	
	AA, Inspector-General of Police.	Inspector General of Police.	Inspector General of Police	Inspector General of Police	
	AB, Deputy Inspector General of Police of Ranges.	Do.	Do.	Do.	
	AC, Planning and Coordination,	Do.	Do.	Do.	
	AD, Computer Wing-Machinery and Equipment and Tools and Plant.	Do.	Do.	Do.	
	AB, Education and Training.	Do.	Principals of Recruits Schools and Training Schools and Colleges.	Principals of Recruits Schools and Training Schools and Colleges.	

Demand 15—Police—	255. Police—AC Research	Inspector-General of Police	Additional Director, Tamil Nadu Forensic Science and Chemical Laboratory.	Additional Director Tamil Nadu Forensic Science and Chemical Laboratory.	
	AD, Criminal Investigation and Vigilance.	Do.	Deputy Inspector-General of Police, CID, Madras, Police Radio Officer, Madras.	Deputy Inspector-General of Police, CID, Madras, Police Radio Officer, Madras.	..
	AE, Special Police.	Do.	Commandants of Armed Police Battalions.	Commandants of Armed Police Battalions.	..
	AF, State Headquarters Police.	Commissioner of Police	..	Commissioner of Police.	..
	AG, District Police.	Inspector-General of Police.	District Superintendent of Police.	District Superintendent of Police.	..
	AH, Railway Police.	Do.	District Superintendent of Police, Government Railway Police	District Superintendent of Police, Government Railway Police.	..
	AJ, Village Police.	Do.	District Superintendent of Police.	District Superintendent of Police.	..
	AK, Harbour Police	Commissioner of Police	Commissioner of Police.	Commissioner of Police.	..

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
277. B. Secondary— Education AA. Direction and Administration.	AB. Inspection AC. Government Secondary Schools. AD. Assistance to Non- Government Sec- ondary Schools. AE. Assistance to Local Bodies for Sec- ondary Education. AF. Scholarships	Director of School Education.	District Educational Officers and Chief Educational Officers.	Chief Educational Officers.	
Demand 17—Educa- tion—277. Educa- tion.	AG. Teachers Training.	Director of Govern- ment Examinations.			

AH. Text Books	} Director of School Education.	Director of School Educations/District Educational Officers and Head Masters.
AJ. Other Expenditure.		
C. Special Education.		
AA. Adult Education.		
AB. Promotion of Modern Indian Languages and Literature.		
AC. Sanskrit Education.		
AD. Other Language Education.		
AE. Commercial Institute.	Director of School Education and Director of Technical Education.	
AF. Promotion of Tamil Language and Literature.	Director of Tamil Development, Director of Technical Education.	
	Deputy Secretary to Government, Education Department.	
	Director of School Education.	
	Director of Government Examinations.	

APPENDIX D.

LIST OF CONTROLLING AND DISBURSING OFFICERS.

<i>Demand and Major head.</i>	<i>Minor head and heads Subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	277 G. Sports and Youth Welfare.	Director of School Education.		..	
	AB. Physical Education.	Director of National Cadet Corps, Deputy Secretary to Government, Education Department.			
	AC. Youth Welfare Schemes.				
	AD. Sports and Games	Director of School Education.			
	277 H. General AC. Training AE. Other Expenditure	Director of School Education and Director of Technical Education.	..	..
278 Art and Culture	278. A. Art and Culture AB. Fine Arts Education. AA. College of Arts and Crafts Madras.	Director of Technical Education.			

AB. School of Arts &
Crafts, Kumbakonam

AC. Tamil Nadu Government
College of Music Principal, Tamil Nadu
Government Music
College. ..

AG. Publication of Text Book
in Scientific for use of
Trainees of certain
Handi Craft Centre.

AH. Expansion of Training
Centre for Sculpture
at Mahabalipuram. Director of
Archeaology. Director of
Archeaology. Director of
Archeaology.

BB. Promotion of Art and
Culture Deputy Secretary to
Government, Educa-
tion Department.

AA. Encouragement to
Indigent Artisistes
and Men of
letters. Director of
Education. Director of
Education Director of
Education

AF. Grants to Bhara-
tiya Vidya
Bhavan. Do. Do. Do.

AI. Grants to Lalit
Kala Academy
for Setting of
Regional Centre Director of
Education. Director of
Education. Director of
Education.

APPENDIX D — cont.

LIST OF CONTROLLING AND DISBURSING OFFICERS.

<i>Command and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
278. A. Art and Culture					
	AE, Archives and Museums.	Director Govt. Museum	Asst. Director of Museum	Asst. Director of Museum	
	AD, Government Museum.	do.	do.	do.	
	AE, Books and Publications	do.	do.	do.	
	AF, Tamil Nadu Archives.	Commissioner, Tamil Nadu Archives.	Director, of Archives.	Director of Archives.	
	AG, Survey of Historical Records.	do.	do.	do.	
	AH, Tamil Nadu Council of Historical Research.	do.	do.	do.	
	AF, Public Libraries.	Director, Public Libraries.	Assistant Director of Public Libraries.	Assistant Director of Public Libraries.	
17	AA, Directorate of Public Libraries.	do.	do.	do.	
11	AB, Connemara Public Library	do.	do.	do.	

AC. Grants for Public Library Service Scheme.	do.	do.	do.
AD. Grants to the Saraswathi Mahal Library Thanjavur.	do.	do.	do.
AE. Grants to Dr. Swaminatha Iyer Library, Tiruvanmiyur	do.	do.	do.
AF. Oriental Manuscript Lib- rary.	do.	do.	do.
AG. Publication of Rare Manuscripts.	do.	do.	do.
AH. Charges on Account of the Tamil Nadu Public Libraries Act, 1948.	do.	do.	do.
AK. Opening of Branch Libra- ries for the Extension of Library Facili- ties to Villages.	do.	do.	do.

Demand 17-Education
288 Social Security
and Welfare.

288 B -Relief and
Rehabilitation of Dis-
placed persons AA. Edu-
cational concession to
the Children of:
Burma Repatria-
tates

} Director of Collegiate
Education and Direc-
tor of School Educa-
tion.

APPENDIX D.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AB. Educational concessions to the children of Sri Lanka. Repatriates	Director of Collegiate Education and Director of School Education.			
	AC. Educational concession to the children of Ex-Service Personnel.			..	..
	AD. Educational concession to the children of Displaced Goldsmith		..	..	..
	AF. Other expenditure.				
	AA. Rehabilitation of overseas Indians returning from Burma and Sri Lanka and Vietnam. 288-D-Social Welfare.	Director of Rehabilitation	Deputy Director of Rehabilitation and Collectors	..	..
	AF. Pre-Vocational Training.	..	..	..	..
	AA. Vocational Training	..	..	..	..

A C. Education and Welfare of the Handicapped.	} Director of School Education.	..		
AA. School for the Defective				
AB. Regional Braille Press.				
AC. Assistance to the School for the Defective.				
AE. Light Engineering Project for the Adult Blind.				
AF. Education of the Handicapped.				
AG. Regional Training Centre for Teachers of the Blind				
AR. Schools for the Blind and Deaf.		..		

288. E. Other Social

Security and Welfare
programmes.

AE. Other programmes.				
AJ. Educational concessions schemes of the Direc- torate of Collegiate Education.	Director of Collegiate Education.	..	..	..
AK. Educational Concessions Schemes under the Control of the Director of Legal Studies.	Director of Legal Studies	..	..	..
AL. Educational concessions schemes under the control of the Direc- tor of School Edu- cation.	Director of School Education.	..	..	..

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 18—Medical 280—Medical	280-A—Allopathy— AA, Direction and Ad- ministration.	Director of Health Service & Family Welfare.	D. M. O.	D.M.O.	..
	AA. Headquarters staff	Do.	Do.	Do.	
	AB. District Medical Officers,	Do.	Do.	Do.	
	AC. Headquarters staff	Do.	Do.	Do.	
	AE. District Medical Officers,	Do.	Do.	Do.	
	AF. All India Medical Nursing and Phar- macy etc., Councils	Do.	Do.	Do.	
	AA. Hospitals and Dispensaries	Director of Medical Education	Director of Medical Education	Director of Medical Education	
	AB. Leprosy control				
	AC. T.B. Control				
	AE. Blood Banks in Non- Teaching Hospitals	Director of Health Services & Family Welfare.	Superintendent of Hospitals.		
	AF. Mobile Medical Unit				

AG. Ambulance Van and Mortuary Vans	..	..	..	..
AH. Provincialisation of Municipal and Pan- chayat Union Disp- ensaries.	..	..	..	..
AI. Government Free Eye Camp.				
AB. Medical Relief,	Director of Medical Education.	Deans and Super- intendents of the Teaching Hospitals.	Deans and Superinten- dents of the Teaching Hospitals.	
AJ. Government General Hospital, Madras,				
AK. Government Stanley Hospital, Madras.				
AL. Government Kasturba Gandhi Hospital for Women and Chil- dren, Madras.	Do.	Deans and Princi- pals of Medical Colleges.	Deans and Principals of Medical Colleges.	
AM. Government Hos- pital for Women and Children, Madras.	..	..	..
AN. Government Royas- pottah Hospital, Madras.	Do.	Do.	Do.	
BO. Institute of Child Health and Hospital for Children, Madras.	Do.	Do.	Do.	
AP. Kilpauk Medical College, Hospital Madras	Do.	Do.	Do.	

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AQ. Government Ophthalmic Hospital, Madras.				
	AR. Government R.S.R.M. Hospital, Madras.				
	AS. Government Tiruvotteeswarar Tuberculosis Hospital Otteri, Madras.	..	..	..
	AT. Government Chest Institute, Madras.	..	..	..
	AU. Tuberculosis Control and Chemotherapy.	..	..	..
	AV. Maffassal Hospitals	Director of Health Services & Family Welfare.	D M O S	D M O S	
	AW. Improvements to Teaching Hospitals.				
	AX. Chittaranjan Mobile Hospitals.				
	AY. Mental Hospital	Director of Medical Education.	Superintendent of Hospitals.	..	

BZ, Opening of Blood Bank.	..	..	..
BA. Establishment of An Artificial Limb Centre in Government General Hospital, Madras.			
BB. Provision of Ambulance Vans and Mortuary Vans in Presidency Hospitals.			
BC. Provision of Ambulance Vans and Mortuary Vans in Teaching Hospitals.			
BD. Starting of Premature Baby Unit in R.S.R.M. Hospital.	..	..	..
BE. Creation of Specialised Unit for Hand Injury Cases in Stanley Medical College Hospital, Madras.	..	..	..
BF. Mobile Training cum-Service Centre.	..	..	..
BG. Starting of a Premature Baby Unit in Government Kasturba Gandhi Hospital, Madras.	..	..	..

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)

APPENDIX D—cont.

BH. Frieda Mounier Hospital Centre, Kalakadi.		..	..	..
BM. Cancer Control.		..	..	..
BN. Hospital for Sri Lanka Repatriates.		..	..	..
AC. Education. AA. Madras Medical College, AB. Kilpauk Medical College, Stanley AC. Medical College and all Government Medical Colleges in the State.	Director of Medical Education.	Deans, Principals and Superintendents of the Teaching Hospitals.	Deans, Principals and Superintendents of the Teaching Hospitals.		
AD. Madurai Medical College, Madurai.		D M E	D M E	D M E	
AE. Chingleput Medical College Chingleput.					
AF. Thanjavur Medical College, Thanjavur		..	..	..
AG. Tirunelveli Medical College, Tirunelveli.		..			

AH. Coimbatore Medical College, Coimbatore.	..	..	..
AI. Post graduate Education.	..	..	..
AJ. College of Nursing.	..	..	..
AK. Institute of Child Health.	..	..	..
AL. Improvements to Medical Colleges.	..	..	..
AM. Expansion of Medical Colleges.	..	..	..
AN. New Medical Colleges.	..	..	..
AO. Post graduate Institute in Basic Medical Science.	..	..	..
AD. Training.	Director of Medical Education.	Director of Medical Education.	Director of Medical Education.
AA. Integration of Public Health with Basic Course in Nursing.	..	..	..
AB. Training of Nurses.	..	..	..
AC. Training of Auxiliary Nurse, Midwives.	Director of Health Services & Family Welfare. !!!	Director of Health Services & Family Welfare.	Director of Health Services & Family Welfare.
AD. Training of Pharmacists.	Do.	Do.	Do.
AE. Training of Laboratory Technicians.	Do.	Do.	Do.
AG. Training of Physiotherapists.	Do.	Do.	Do.

APPENDIX D—cont.

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<i>Demand and major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
EA. Research		
AA. Establishment of Medical Record Department in Government General Hospital, Madras.		Director of Medical Education.	Director of Medical Education.	Director of Medical Education.	
AB. Establishment of Medical Record Department in Government Erskine Hospital Madurai.		
AF. Employees' State Insurance Scheme.		Assistant Director E S I	Assistant Director E S I	Assistant Director E S I	
BA. Administrative Unit.		Do.	Do.	Do.	
AB. Dispensaries.		Do.	Do.	Do.	
AC. Presidency Hospitals (E.S.I. Hospitals), Madras.		Do.	Do.	Do.	

AD. Mofussil Hospitals (E.S.I. Hospital, Coimbatore.)	Do.	Do.	Do.
AE. Mofussil Hospitals (E.S.I. Hospital, Madurai.)	Do.	Do.	Do.
AF. Expenditure wholly recoverable from E.S.I. Corporations.	..	..	..
AG. Expenditure on E.S.I. Scheme covering both insured persons and their families.	..	..	..
AH. Regional Offices.	..	..	..
AH. Other Expenditure.	..	..	..
AB. Grants to private Medical Institutions.	Director of Health Services.	Director of Health Services.	Director of Health Services.
BC. All India Medical, Nursing, and Pharmacy Etc. councils.	Do.	Do.	Do.
AK. Other Health Schemes.	..	..	..

Demand 18—cont.
280-B Other Systems of Medicine.

280-B Other Systems of Medicine AA. Ayurvedic. AA. Medical Relief. State Headquarters Hospitals.	Director of Indian Medicine, Madras.	District Medical Officers, Superintendent, Arignar Anna Hospital of Indian Medicine.	Personal Assistant to Director of Indian Medicine and District Medical Officers.
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APPENDIX D—contd

(See Paragraph 107).

<i>Command and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AB. <i>Homoeopathy</i> .—				
	AA. Education.				
	Establishment of a Homoeopathy Medical College with Attached Hospital at Madurai.	Director of Health Services and Family Welfare.	..	..	..
	a. <i>Unani</i> .—				
	AA. Medical Relief-State Headquarters Hospitals AB. Research of Indian Medicine.	Director of Indian Medicine.	Superintendent, Arignar Anna Government Hospital, Indian Medicine, Madras.	..	..
	BD. <i>Siddha</i> .—				
	AA. Direction and Administration—Headquarters Staff.	Director of Indian Medicine.	Principal, Superintendent and District Medical Officers	Principal, Superintendent and District Medical Officers.	..

AB. Medical Relief-State
Headquarters Hos-
pital (Siddha Wing,
at District and
Taluk Headquarter
Hospitals) and
Hospital attached
to the College of
Indian Medicine
at Palayamkottai.

G.M.S.

AE. Education.

College of Indian
Medicine at Pala-
yamkottai, Central
Board of Indian
Medicine and Board
of Integrated Medi-
cine at Madras.

Do.

Principal and President,
Central Board
of Integrated
Medicine. Principal and
President, Central Board
of Integrated Medi-
cine.

AD. Other expenditure.

Do.

288. D. Social Welfare.

AE. Education and
Welfare of Han-
dicapped.

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..

AO. Schools for Orth-
opadically handi-
capped.

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..

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AG. Welfare of Poor
and Destitute.

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..

BI. Leprosy Beggars
Rehabilitation
Home.

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APPENDIX D.

LIST OF CONTROLLING AND DISBURSING OFFICERS.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AK. Financial Assistance to Deserving Poor people suffering from Tuberculosis.	..	..	..	..
Demand 18—288. Social Welfare.	AE. Other system		..	..	..
	AA. Grants to Indian Institute of Research yoga and Allied Science				
	AB. Committee and Nation prathy.				
Demand 19—Public Health: 280-Medical.	280-A-Allopathy Health Centres.	AB. Medical Relief Centres.	Director of Health Services & Preventive Medicine.	Director of Health Services & Preventive Medicine.	Director of Health Services & Preventive Medicine.
	BK. Basic Health Staff in Primary Health centres.				..
	AK. Other Health Schemes.		Public Health and Preventive Medicine.	Public Health and Preventive Medicine.	Public Health and Preventive Medicine.
	AA. School Medical Inspection.				

281-Family Welfare

281-AA. Direction and Administration Supervision, AA State Family Welfare Bureau, District Family Welfare Bureau,

Director of Health Service and Family Welfare.

	D M S F W	D M S F W	D M S F W
AB. Rural Family Welfare Services.
SA. Rural Family Welfare Centres.
SB. Rural Family Welfare Planning Sub Centres,
AC. Urban Family Welfare Services.
SA. Urban Family Welfare Services.
AD. Maternity and Child Health.
SA. Immunisation schemes
SB. Prophylaxis schemes
AE. Transport AA. Motor Vehicles for various schemes.
SB. Motor Vehicles for S. F. P. B.
SC. Motor Vehicles for D. F. P. D.
SE. Motor Vehicle for R. F. W. T.C

APPENDIX D—cont.
(See Paragraph 107.)

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	SE. Motor Vehicles for Post-partum Centres.	..	..	..
	AF. Compensation.	..	..	..	..
	SA. Tubectomy	DM	DMS	DMS	
	SB. Assistance to Voluntary Health Institutions.	(F W)	(F W)	(F W)	
	SC. Assistance to Local Bodies and Voluntary Health Institutions.	..	..	..
	SD. Vasectomy	..	..	..
	SE. Assistance to Voluntary Health Institutions.	..	..	..
	SF. Assistance to Local Bodies and voluntary Health Institutions.	..	..	..
	SG. I. U. D	.	..	..
	SH. Assistance to Local Bodies and Voluntary Health Institutions.	.	..	..

	D.H.S. & F.W	D.H.S. & F.W.	D.H.S. & F.W.
AG. Other services and supplies.			
SA. Post-partum Centres.			
SB. Grants to Voluntary Health Institutions for the Implementation of Post-partum programme.
SC. Supply of Surgical Equipment to Selected Hospitals.
SD. Intensive District Programme.
SE. Conventional Contraceptives.
SF. Supply of Surgical Equipment to Rural and Urban Family Welfare Planning Centres.
SG. Maintenance of Beds and static Sterilisation Units.	
SA. Grants to Voluntary Health Institutions for Bed Maintenance.	..		
SJ. Grants to Voluntary Health Institutions for the Establishment of

APPENDIX—D—cont.

(See Paragraph 107.)

LIST OF CONTROLLING AND DISBURSING OFFICERS.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	SK. Miscellaneous purpose fund.	..			
	AH. Mass Education.	..			
	SA. Mass Education including orientation camps.	..			
	AJ. Training Research and Statistics.	Director of Health Services and Family Planning.	..	..	..
	AA. Regional Family Welfare Training Centres.	..	..	..
	AB. Grants to Gandhi gram I.R.H. and F.W. for the maintenance of R.F.W.-T.C. etc.	..	..	..
	AC. Training of A.N.-Ms Dais and L.H. Vs.	..	..	..
	AD. Demographic Research.	..	..	..

AH. Training of Personnel Through I.M.A. Homeopathic and I.S.M. Practitioners.

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AF. Grants to Voluntary Organisations for the Maintenance of Auxiliary Nurse Midwife Training Centre.

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AK. Other expenditure.

AB. Intensive Scheme for Popularisation of Surgical Methods of Family Welfare.

DMS
FW

DMS
FW

DMS
FW

Demand 19-282 Public Health, Sanitation and Water Supply. 282-A-Public Health and Sanitation—

AA. Direction and Administration.

AA. Head quarter's Administration.

AB. Mofussal Administration.

AB. Prevention and Control of Diseases.

AA. Plagues Control Measures.

Director of Public Health & Preventive Medicine,

Director of Public Health & Preventive Medicine.

Director of Public Health & Preventive Medicine.

APPENDIX D—*contd*

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<i>Brigand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AB. Epidemic Control Units.				
	AC. Epidemiological Units.	..	..	..
	AD. Leprosy Relief Campaign.	..	..	..
	AE. Grants for Public Health Purposes.	..	..	..
	AF. Guinea worm Eradication Programme.	..	..	..
	AG. Immunisation of Pre-School Children Against Whooping Cough, Diphtheria and Tetanus.	..	..	..
	AH. Mobile Epidemic Units.	..	..	..
	AJ. Eradication of Yaws in Tiruchirappalli, Madurai and Dharmapuri Districts.	..	..	..
	AK. Control of Kala Azar Diseases.				

AL. Cholera Combat Teams in Thanja- vur District.	..	..	..
AM. Maternity and Child Services.	..	..	..
AN. Care Assisted Fee- ding programme.	..	..	..
AO. Malaria Control Headquarters.	..	..	..
AP. Medical Relief to the people affected by cyclone and Flood 1977	..	..	..
AA. Food Laboratory, Coimbatore.			
AB. Food Laboratory, Guindy.			
AC. Prevention of Food Adulteration.			
AD. Prevention of Air and Water Pollu- sion.	Additional Director of Health Services and Family Planning.	..	..
AA. Water Analysis Labora- tory, Coimbatore			
AB. Water Analysis Labo- ratory at Guindy.			

APPENDIX D—cont.

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LIST OF CONTROLLING AND DISBURSING OFFICERS—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AE. Drugs Control.				
	AA. Administration of the Drugs Act, 1940.				
	AB. Administration of drugs Act, 1940 King Institute				
	Guindy. Establishment of a Drug Testing Laboratory.				
	AF. Training.		..		
	AA. Orientation Training Centre at Poonauralli	Director of Health Services and Family Welfare		..	..
	AB. Training of Health Visitors.	Do.		..	..
	AC. Training of Laboratory Technicians.		..	..	..
Demand 19—282—Public Health, Sanitation and Water Supply—cont	..	..	..	..	..
	AD. Nutrition Training centre.				
	AG. Health Statistics and Research.	Director of Health Services and Family Welfare.	..	..	..

AA. Research Work.	..	..	..
AB. Nutrition Research.	..	..	..
AG. Strengthening of Medical Statistical Cell.	..	..	..
AH. Model Registration scheme.	..	..	..
AH. Health Education and Publicity.			
AA. Headquarters Unit and Research-cum - Action Project Unit in Districts.	..	..	..
AB. Environmental Sanitation for Rural Areas and Sanitary Facilities.	..	..	..

APPENDIX D—cont.

(See Paragraph 107).

LIST OF CONTROLLING AND DISBURSING OFFICERS.

<i>Command and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
	AC. Training Units.	..	..	..
	AD. Press.	..	..	..
	AE. Mobile Exhibition Unit.	..	..	..
	AF. Strengthening of Media unit.				
	AG. Environment Hygiene.	Special Officer to Government, Environmental Hygiene.	--	--	--
	AJ. Public Health Laboratories.	Director of Medical Education and Director of Health Services and Family welfare.	--	--	--
		Do.	..	--	
	AD. Public Health Laboratory, King Institute, Guindy.	Director of Medical Education.			

APPENDIX D—cont.

	AK. Health Transport	Director of Health Services and Family Welfare.	-	-	-
	AA. Establishment for the maintenance of Motor vehicles of Public Health and Medical Departments.	..	..	..	..
	AL. Sanitation Services	..	..	..	..
Demand 19.—282B	Sewerage and water supply.				
	AA. Sewerage schemes				
	AA. Maintenance of Water Supply Scheme for Defence Project at Avadi.	Secretary to Government Rural Development and Local Administration Department.	Secretary to Government Rural Development and Local Administration Department.	Secretary to Government Rural Development and Local Administration Department.	
	AB. Tuticorin Harbour Project 3 M.G.D. Water Supply Scheme.	do	do	do	
	AE. Madras City Water Supply Schemes from Coastal Aquifer South of Thiruvanniyur.	..	..	..
	AA. Periakulam Drainage Schemes.	..	..	..
	AB. Urban Water Supply Schemes.	..	..	..

APPENDIX D--cont.

LIST OF CONTROLLING AND DISBURSING OFFICERS.

<i>Grand and major head.</i>	<i>Minor head and heads subordinates thereto..</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AB. Water Supply Schemes for Small Arms Project, Tiruchirappalli.	..		..	..
	AC. Tuticorin Harbour Project-20 MGD Water Supply Scheme.	..		..	..
	AD. Maintenance of Ground Water Supply.	..		..	..
	AE. Urban Water Supply Scheme for I.I.T. and Central Polytechnic Adyar.	Director of Ground Water Survey.	Director of Ground Water Survey.	Director of ground water Survey.	
	ag. Grants to Municipalities for Water Supply Schemes Executed by them.	..	..	-
	AG. Implementation of Pattukottai Water Supply Scheme.	Director of Tamil Nadu Drainage Water Supply Scheme.	Director of Tamil Nadu Drainage Water Supply Scheme.	Director of Tamil Nadu Drainage Water Supply Scheme.	

APPENDIX D—cont.

	AH. Annual Maintenance of Water Supply to Regional Engineering College Tiruchirappalli and other beneficiaries.	..		
	AC. Rural (piped) Water Supply Schemes.	..		
262-B-Sewerage and Water Supply	AD. Other Rural Water Supply Schemes.	Chief Engineer (Highways and Rural Works).	..	..
	AA. Executive Staff for maintenance of Rural Water Supply Borewells and Pumps (Highways and Rural Works)	Chief Engineer Highways and Rural works.	Deputy Chief Engineer Highways and Rural works.	Deputy Chief Engineer Highways and Rural works.
	AG. Transfer to/from Reserve Fund and Deposit Accounts.	..	..	..
	AH. Training.			
309-Food and Nutri- tions A-Nutrition.	AA. Nutrition and subsidiary food AA. Organisation and Maintenance of Nutrition Rehabilitation Centre at Madurai.	Additional Director of Medical Services and Family Welfare.	Director, Child Care Centres in villages of Madurai and Ramanathapuram Districts Government Esikine Hospital, Madurai.	..

APPENDIX—D—cont.,

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 20 Agriculture 295 Other Social and Community Services.	295—Zoological and Public Gardens (Botanical and other Public Gardens).	Director of Agriculture	..	Curator, Government Botanical Gardens, Ootacamund, Assistant Horticulturist, Kodakanal.	—
305-A, Agriculture ..	AA. Direction and Administration.	Do.	—	Director of Agriculture, Deputy Director of Agriculture and District Agricultural Officers.	..
	AB. Regional and District staff	Director of Agriculture and Marketing		Director of Agriculture and marketing.	
	AC. Directorate of Agricultural Marketing.				
	AC. Multiplication and Distribution of Seeds.	Director of Agriculture.	Deputy Director of Agriculture.		
	AA. Establishment of State Seed Farms.	Director of Agriculture.	Director of Agriculture.	Director of Agriculture.	
	AB. Multiplication and Distribution of Improved Seeds.	do.	do.	do	

APPENDIX D--cont.

AC Multiplication and Distribution of Pulses Seeds.	do.	do.	do.
AD. Agricultural Farms	do.	Director of Agriculture and Crop Specialist.	do.
AA. Agricultural Experiment Station.	do.	Director of Agriculture.	do.
AB. Sugarcane Research Stations.	do.	do.	do.
AC. Botanical Gardens.			
AE. Manures and Fertilizers.	do.	do. Deputy Director of Agriculture and Programme Director IADP (Thanjavur).	do.
AA. Compost Development including Local Manure Resources.	do.	do.	do.
AB. Purchase and Distribution of Chemical Fertilizers.	do.	do.	do.

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AF. High Yielding Varieties Programme.	do.	Deputy Director of Agriculture.	District Agricultural Officers.	—
	AA. High Yielding Varieties Programme.	do.	do.	do.	..
	AG. Plant Protection ..	do.	do.	do.	—
	AA. Crop and Plant Production.	do.	do.	do.	
	AB. Pesticides Testing Laboratories.	do.	do.	do.	
	AC. Parasite Breeding Stations.	do.	do.	do.	
	AD. Mobile servicing Unit for Sprayers and Dusters.	do.	do.	do.	

APPENDIX D - cont.

AH. Commercial Crops	do.	do.	Additional Director of Agriculture (Cotton), District Agricultural Officers, etc.
AA. Sugarcane Development.	Director of Agriculture.	Director of Agriculture.	Director of Agriculture.
AB. Increasing the Production of Oil-seeds.			
AC. Minor Plantation Crops.	do.	do.	do.
AD. Co-ordinated Cotton Development.	do.	do.	do.
AE. Development of Potato Cultivation in Hills.	do.	do.	do.
AG. Integrated Coconut Development.	do.	do.	do.
AJ. Development of Arecanut.	do.	do.	do.
AK. Tobacco Development, Turmeric.	do.	do.	do.
AO. Development of Cigar Filter Tobacco in New Areas of Tamil Nadu.	do.	do.	do.

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
AJ. Scheme for Small and Marginal Farmers and Agriculture Labour.		do.	Deputy Director of Agriculture.	Project Officer (Small Farmers Development Agency).	..
AK. Extension and Farmer's Training.		do.	Divisional Agricultural Engineers.	Assistant Agricultural Engineers, District Agricultural Officer.	..
AA. Sample Fertiliser Trials in Cultivators Fields.		do.	Director of Agriculture.	Director of Agriculture.	
AB. Implementing Staff.		do.	do.	do.	
AD. Pilot Demonstration Plots in Coconuts Gardens.		do.	do.	do	
Extension and Farmer's Training.		Director of Agriculture.	Deputy Director of Agriculture.	District Agricultural Officers and Deputy Director of Agriculture.	

AL. Agricultural Education.	Do.	Do.	Deputy Director of Agriculture (Farmer's Training Centre).	--
AA. Assistant to Annamalai University.	Director of Agriculture.	Director of Agriculture.	Director of Agriculture.	
AB. Agricultural Schools.	..	..	..
AC. Grants to Tamil Nadu Agricultural University.	..	..	..
AD. Grants of Merit Scholarship to Ph.D. Course students.	..	..	..
AE Grants to Madras Agricultural students Union.	..	..	..
AM. Agricultural Engineering.	Do.	Divisional Agricultural Engineers.	Assistant Agricultural Engineers and District Agricultural Officers.	--
AA. District Engineering Establishment.	..	..	..
AB. M. B. Sheds.				
AC. Tractor Hiring Scheme.	..	Director of Agriculture.	Director of Agriculture.	

APPENDIX D—cont.

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<i>Demand and major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
AD. Tractor Workshop.		
AN. Agricultural Research		Do.	Additional Director of Agriculture (Research), Tiruchirappalli.	Crops Specialist, Assistant Crops Specialist, Agronomist, etc.	—
AA. Coordinated Trials and Model Agronomical Experiments with High Yielding Varieties.		Director of Agriculture.	Director of Agriculture.	Director of Agriculture.	
AB. Coordinated Model Agronomical Experiments at Selected Centres.		
AE. Laboratory for Survey and Research on Golden Nematode of Potatoes.		

APPENDIX D—*cont.*

AH. Intensification of Pulses Research.	..	..	.
AM. Central Banana Experiment Station.	..	..	.
AN. Agricultural Experiment Institute, Kumdumianmalai, Pudukottai district.	..	..	.
AP. Wet land Pulses at Aduthurai.	..	..	.
AQ. Multi-crop Experiment station.			
AR. Improvement of Redgram and Soyabeans.	..	..	.
AS. Improvement of Millets for Grain and Fodder.	..	..	.
AT. Tapioca Experiment Station Salem.	..	..	.
AU. Co-ordinated Agronomic Scheme on Sugarcane.			
AV. Investment of Sunflowers.

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
AW. Research on Nematode parasite of sugarcane crop.		
AX. Banana Experiment Station.		
AY. Coconut Experiment Station in Ramanathapuram.					
AZ. Maximisation of production of Pulses.					
AO. Agricultural Economics Statistics	
AP. Agricultural Marketing and Quality Control.		Do.	Deputy Director of Agriculture (Marketing).	District Agricultural Officers.	..
AQ. Administration Fertiliser		Director of Agriculture	Joint Director of Agriculture	Joint Director of Agriculture	

APPENDIX D—Cont.

AB. Agricultural Marketing.	Director of Agriculture. (Marketing).	Director of Agriculture. (Marketing).	Director of Agriculture. (Marketing).
AC. State Laboratories for grading of Agmark products.	..	..	..
AD. Seed Testing Laboratory.	Director of Agriculture.	Joint Director of Agriculture	Joint Director of Agriculture.
AE. Kapas Grading Centre.	Director of Agriculture.	Joint Director of Agriculture.	Joint Director of Agriculture.
AF. Commercial Grading of Agricultural produce by Agriculturists.	(Marketing).	(Marketing).	(Marketing).
AG. Ghee and Oil Grading Laboratory at Tiruppur and Vellore.	..	..	..
AH. Seed Certification.	Director of Agriculture.	Joint Director of Agriculture.	Joint Director of Agriculture.
AQ. Horticulture	.. ⁵ Director of Horticulture.	Special Deputy Director (Vegetables).	District Agricultural Officers and District Horticulturists.
AA. Development of Fruit production	Do.	Do.	Do.
AB. Package programme for Bananas	Do.	Do.	Do.

APPENDIX D—con

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
AC. Production of Bananas for Export purposes.	AQ. Horticulture	Director of Horticulture	Special Deputy Director (vegetables).	District Agricultural Officers and District Horticulturists.	..
AD. Increasing the production of Vegetables and running of vegetable Seed processing centre.	Do.	Do.	Do.	Do.	..
AE. Assistance to Agricultural Horticultural Society.	Do.	Do.	Do.	Do.	..
AF. Development of Vegetables.	Do.	Do.	Do.	Do.	..
AG. Government Orchardcum-Nurseries.	Do.	Do.	Do.	Do.	..
AR. Irrecoverable Loans written off.	Do.	Do.	Do.	Do.	..
AS. Agricultural Engineering Workshops.	Do.	Do.	Do.	General Superintendent, Government Agricultural Engineering Workshop, Madras.	..
AA. Agricultural Engineering shop	Do.	Do.	Do.		..

APPENDIX D—cont.

AT. Other Expenditure ..		Do.		Deputy Director of Agriculture.	District Agricultural Officers and Project Officers.
AA. Intensive Agricultural District programme (package programme)-Agricultural staff.	Do.	Do.		Do.	Do.
AB. Registration and Search Fee Foregone on Account of concession to commercial Banks.	Do.	Do.		Do.	Do.
AG. Intensive cultivation in Select areas	Do.	Do.		Do.	Do.
306 A. Minor Irrigation	Do.	Do.		Divisional Agricultural Engineers.	Assistant Agricultural Engineers.
AB. Construction and Deepening of Wells and Tanks.					
AA. Bore-well scheme	Do.	Do.		Do.	Do.
AB. Deepening of wells in Rocky areas with Departmental equipment	Do.	Do.		Do.	Do.
AD. New well subsidy scheme	Do.	Do.		Do.	Do.
AC. Tube Wells		Do.		Do.	Do.
AA. Srilairy of Private Tube wells		Do.		Do.	Do.
AD. Other Minor Irrigation Works.		Do.		Do.	Do.

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officers.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
207—Soil and Water Conservation. AA. Direction and Administration.	Director of Horticulture.	Do,	Divisional Agricultural Engineers (Soil Conservation).	Divisional Agricultural Engineers and Assistant Agricultural Engineers.	..
A. Soil and water Conservation	Do,	Do,	Do,	Do,	..
AB. Soil Survey and Testing.		Do,	Additional Director of Agricultural Research, Tiruchirappalli.	Assistant Soil Chemist	..
	AA. Soil Testing Laboratories	Do,	Do,	Do,	..
	AC. Research.	Do,	..	Assistant Botanist and Assistant Agriculture Engineer.	..
	AA. Study of Agromonomical Measures in Soil conservation works.	Do,	Do,	Do,	..

APPENDIX D—cont.

Demad 20-cont.	AA Education and Training.	Director of Agriculture.	....	Divisional Agricultural Engineer.	
	AE Soil Conservation Scheme.	Do.	Divisional Agricultural Engineer.	Assistant Agricultural Engineers.	
	AF. Other expenditure.	Do.	Do.	General Superintendent, Tractor Workshop, Coimbatore.	
565-Area Development	AA. Layout Development.	Director of Agriculture and Chief Engineer (Highways and Rural Works.)	....	Special Deputy Director of Agriculture.	..
	AA. Parambikulam Aliyar project water Pattanamkal Scheme	Do.	Divisional Agricultural Engineer.	Do.	..
	AA. Dry Land Development.	Director of Agriculture.	....	Project Officer (Integrated Dry Land Development).	..
	SD. Integrated Dry land Agricultural Development programme.				..
	AC. Development of Hill Areas.	Do.	....	Project Officer (IGNDF) Ootacamund.	..
587-A Roads and Bridges District and Other Roads.		Chief Engineer (Highways and Rural Works).	....	Horticulturist (Hill areas), Kodaikanal.	..
AO. Transfer to Sugarcane Cess Fund.	Do.	Do.	Do.	Do.	..
AP. Deduct. Amount met from Reserve Fund. Sugarcane Cess Fund ^p	Do.	Do.	Do.	Do.	..

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto:</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers:</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 21-Fisheries AM. Fisheries Corporations. 298-Co-operation.		Director of Fisheries.	Regional Deputy		
312. A. Fisheries AA. Direction and Administration.		Director of Fisheries	Director of Fisheries	Chief Accounts Officer	Do.
AA. Headquarters Establishment.	Do.	Do.	Do.		
District Establishment	Do.	Do.	Do.		
AB. Fisheries Engineering	Do.	Do.	Do.		
staff—Headquarters Establishment.	Do.	Do.	Do.		
AB. Research.	Do.	Do.	Do.		
AA. Research on Inland Fisheries	Do.	Do.	Do.		
AB. Research on Marine Biology.	Do.	Do.	Do.		
Research on Utilisation of Trash Fish	Do.	Do.	Do.		
AD. Estuarine Fish Farm	Do.	Do.			

Technological Research station	Do.	Do.	Do.
Survey-cum-Inshore Fishing station	Do.	Do.	Do.
Ferro Cement Craft Research project.	Do.	Do.	Do.
Study on Ecology in Reservoir	Do.	Do.	Do.
Brackish Water Fish Farming.	Do.	Do.	Do.
AC. Education and Training	Do.	Do.	Do.
AA. Training centres for Fisherman	Do.	Do.	Do.
AB. Training of officers in Co-operative principle	Do.	Do.	Do.
AC. Training of Personnels of the Fisheries Department in Departmental Activities	Do.	Do.	Do.
AD. Inland Fisheries	Do.	Do.	Do.
AA. Conservation and Development.	Do.	Do.	Do.
AC. Fishing Harbour and Landing Facilities	Do.	Do.	Do.
AA. Development of Landing Facilities	Do.	Do.	Do.
AB. Maintenance of Fishing Harbours and Jetties	Do.	Do.	Do.
AF. Deep Sea Fisheries	Do.	Do.	Do.

APPENDIX D—cont

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
AA. Crab Fisheries	Director of Fisheries.	Director of Fisheries.	Director of Fisheries.	..	..
AB. Pearl Fisheries	Do.	Do.	Do.	..	..
AC. Fishing Trawlers	Do.	Do.	Do.	..	..
AD. Diversification of Fishing Assistance to Fishermen to Purchase Nets	Do.	Do.	Do.	..	..
AG. Processing, Preservation and Marketing	Do.	Do.	Do.	..	..
AC. Ice Plant and Cold storage	Do.	Do.	Do.	..	..
AH. Mechanisation and Improvement of Fishing Crafts	Do.	Do.	Do.	..	..
AA. Improvement of Indigenous Craft and Tackle	Do.	Do.	Do.	..	..
AJ. Other Expenditure	Do.	Do.	Do.	..	..
AA. Fishery Marketing and Information-Headquarter Establishment	Do.	Do.	Do.	..	..
AB. Fishery Marketing and Information—District Establishment	Do.	Do.	Do.	..	..

APPENDIX D—cont.

AD Fishery Development with Foreign or Institutional Aid—District Establishment	Do.	Do.	Do.	..	..
AE. Fresh Water Acquarium	Do.	Do.	Do.	..	..
AF. Works benefiting Fishermen under Local Development Works	Do.	Do.	Do.	..	..
AH. Relief measures to Fishermen	Do.	Do.	Do.	..	..
AI. Marine Engineering Units	Do.	Do.	Do.	..	..
AJ. Transport of fish to Marketing Centres	Do.	Do.	Do.	..	..
AK. Supply of fishing tackle					
AL. Petty construction and Repairs	Do.	Do.	Do.	..	..
AM. Fisheries Rentals.	Do.	Do.	Do.	..	..
Demand 22— Animal Husbandry—310. Animal Husbandry.	AA, Direction and Administration AB, Veterinary Education and Training,	Director of Veterinary Education and Research and Dean, Madras Veterinary College.	....	....	..
	AC, Veterinary Services and Animal Health, Research.				
	AD. Veterinary Research	Director of Animal Husbandry,			..
	AE, Investigations and Statistics,				
	AF. Cattle Development,				
	AG. Poultry Development, AH. Sheep and Wool Development,				

APPENDIX D—cont.

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officer.	Disbursing Officers. Remarks.
	AI. Piggery Development,			
	AK. Fodder and Feeds Development.			
	AL. Tribal Areas Sub-plan,	Do,	Do	.. ..
	AM. Other expenditure	Do,	Do,	.. ..
Demand 23 — Co-operation—298A-Co operation.	AA. Direction and Administration, AB. Audit of Co-operatives, AC. Education, Research and Training.	Registrar of Co-operative Societies.	Deputy Registrar of Co-operative Societies.	Registrar of Co-operative Societies, Joint Registrars, Deputy Registrars, District Co-operative Audit Officers and Project Officers.
	AD. Information and Publicity AE. Credit Co-operative, AH. Farming Co-operatives Ware-housing and Marketing Co-operatives, AO. Consumer Co-operatives AR. other Co-operatives.	Do.	Joint Registrar and Deputy Registrars.	Do.
Demand 24 Industries 298A-Co-operation	AN. Industrial Co-operative.	Director of Industries and Commerce.	Joint Director of Industries and Commerce.	Assistant Directors, Deputy Directors and project Officers.

APPENDIX D—*cont.*

320 Industries & General	AA. Direction and Administration	Do.	Do.	Do.
	AD. Industrial Education, Research and Training,			
	AB. Tariff and price Regulation,			
	AF. other Expenditure.			
	B. Large and Medium Industries			
	AA. Mining and metallurgical Industries	Do.	Do.	..
	AE. Consumer Industries	Do.	Do.	..
	AK. Other Industries	Do.	Do.	..
321 A Village and Small Industries.	AA. Direction and Administration AB. Industrial Estates, AC. Small Scale Industries, AE. Handicrafts Industries, AG. Coir Industries, AA. Sericulture Industries, AJ. Other Village Industries.	Director of Industries and Commerce.	Joint Directors of Industries and Commerce.	Assistant Directors, Deputy Directors, Project Officers and Village Industries Officers.
	AK. Other expenditure			
	AL. Irrecoverable loans written off.	Do.	Do.	..
328. Mines and Minerals.	B. Regulation and Development of Mines—	Do.	Do.	..
	AB. Survey and Mapping, AC. Mineral Exploration, AF. Research.			

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	..
Demand 25—CinchonaAF. Cinchona 320-Industries — C- Plantations.	AN. Cinchona	Director of Cinchona, Nilgiris.	....	....	..
Demand 26—Handlooms and Textiles— 298 A-Co-operation.	AN. Industrial Co-opera- tives,	Director of Handlooms and Textiles.	Assistant Director of Handlooms and Textiles.	Assistant Director of Handlooms and Textiles.	..
Demand 26—321 A-Village and Small Industries—	AD. Handloom Industries	Director of Handlooms and Textiles.	Assistant Direc- tors of Handlooms and Textiles.	Assistant Directors of Handlooms and Textiles.	..
Demand 27-Khadi 321- A. Village and Small Industries.	AB. Khadi Industries	Chief Executive Offi- cer, Tamil Nadu Khadi and Village Industries Board.	....	....	..
Demand 28-Community Development Projects, etc. 314. B Community Development.	<i>General</i> AA. Direction and Admi- nistration, AB.Training, AC. Assistance to Pancha- yath Raj Institutions AA. Minor Irrigation.	Director of Rural Development.	Collectors.	Director of Rural Development, Collec- tors, Divisional Development Offi- cers and	..

APPENDIX D—cont.

	AB. Health and sanitation			Panchayat Union Commissioners.	
	AC. Roads.	Do.	Do.	Do.	..
	Education,	Do.	Do.	Do.	..
	AE. Agriculture	Do.	Do.	Do.	..
314. Community Development.	Director of Rural Development		Do.		..
C. Rural works Programme.					
	AA. Water-Supply and Sanitation	Do.	Do.	Do.	..
	AB. Other expenditure.	Do.	Do.	Do.	..
Demand 29-Labour including Factories- 287-Labour and Employment.	A. Labour AA. Direction and Administration. AB. Industrial Relations. AE. Working Conditions and Safety.	Commissioner of Labour. Deputy Commissioner of Labour. Commissioner of Labour and Chief Engineer (P.W.D.)	Deputy Commissioner of Labour.	Assistant and Deputy Commissioners of Labour, etc.	
	AD, General Welfare	Labour Commissioner of Labour.	.....	.....	..
	AE. Social Security for Labour	Do.			
	AF. Education.	Do.			

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	B. <i>Employment and Training.</i>				
	AA. <i>Direction and Administration.</i>				
	AB. <i>Employment Exchanges.</i>	Director of Employment and Training.			
	AC. <i>Employment Survey and Statistics.</i>				
	AD. <i>Training of Craftsmen and Supervisors.</i>				
	AE. <i>Other expenditure</i>				
288-- <i>Social Security and Welfare-B. Relief and Rehabilitation of Displaced Persons.</i>					
	AB. <i>Other Rehabilitation Schemes.</i>		Director of Rehabilitation		
	AC. <i>Education and Welfare of Handicapped.</i>				

APPENDIX D—cont.

Demand-30-Social Welfare — 288 — Social Security and Welfare D—Social Welfare.	AA. Direction and Administration. AC. Education and Welfare of Handicapped.	Director of Social Welfare.	....	
Demand 30—Social Welfare— 282.—Social Security and Welfare— D—Social Welfare— cont.	AD. Women Welfare	Director of Social Welfare.	....	
	AE. Family and Child Welfare.				
	AG. Welfare of Poor and Destitutes.				
E.E. Other Social Security and Welfare Programmes.	AA. Pensions granted under Social Security Schemes.				
309. Food. A, Food	AA. Nutritious and Subsidiary Food.	Director of Social Welfare			
Demand 31 — Welfare of the Scheduled Castes, Scheduled Tribes and Backward Class.	AA. Direction and Administration. AB. Welfare of Scheduled Castes.	Director of Harijan Welfare.	Joint Director of Harijan Welfare.	Director of Harijan Welfare and District Welfare Officers.	
288—Social Security and Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	AC. Welfare of Scheduled Tribes. AF. Tribal areas Sub-Plan. AH. Other expenditure..	Do.	Do.	Do.	
288 C. Social Security and Welfare.	AA. Welfare of Denotified and Nomadic Tribes.	Do.	Do.	Do.	

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remark.</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 32—Welfare of Backward Class, Scheduled Castes and Scheduled Tribes and other Backward Classes	AA. Direction and Administration.	Director of Backward classes.	..	Director of Backward classes.	..
	AE. Welfare of Other Backward classes.	do.		do.	
Demand 33 — Housing 283 — Housing A. General.	AC. Assistance to Housing Boards, Corporations, etc.	Secretary to Government, Housing and Urban development Department.	..	Deputy Secretary to Government, Housing Department.	..
283 B. Housing Schemes.	AA. Village Housing Project Scheme.	Superintending Engineer, Rural Housing Cell.		Housing Department Secretariat Divisional Engineer, Rural Housing Cell.	
	AA. Building Planning and Research.				
	AB. Subsidised Industrial Housing Scheme.	Commissioner of Labour.	..	Commissioner of Labour.	
	AC. Plantation Labour Housing Scheme.				
	AD. Fisher, men Housing scheme.				

APPENDIX D—cont.

298. Co-operation—A Co-operation.					
AF. Housing Co-operatives.		Do.			
Demand 34.—Urban Development.	Director of Town and Country Planning	Director of Town and Country Planning	Director of Town and Country Planning		
284 Urban Development.					
A. General	Do.	Do.	Do.		
AA. Direction and Administration	Do.	Do.	Do.		
AB. Assistance to Corporations Municipalities, Etc.	Do.	Do.	Do.		
AC. Town and Regional Planning	Do.	Do.	Do.		
AD Training and Research	Do.	Do.	Do.		
D. Madras Development Scheme.—	Member Secretary, Madras	Member Secretary, Madras	Member Secretary, Madras		
AA. Direction and Administration	Metropolitan Development authority.	Metropolitan Development authority.	Metropolitan Development authority.		
AD. Assistance to Metropolitan Development Authority	Commissioner and Secretary to Government Rural Development and Local Administration Department	Collector Do.	Thasildar Do.		
63. Compensation and Assignments to local Bodies And Panchayat Raj Institution					

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APPENDIX-D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
A. Compensation and Assignments to local Bodies and Panchayat Raj Institutions.		Rural Development and Local Administrative Department.			
Demand 35—Civil Supplies, 288—Social Security and Welfare.	288-A—Civil Supplies Administration AA. Headquarters AB. District Establishment.	Commissioner of Civil Supplies, Madras.	Deputy Commissioners, District Collectors, Assistant Commissioners.	Collectors, Supply Senior Officers.	District Officers, Accounts
	AC Lorry Unit.	Do.		Do.	.. ..
	AF. Directorate of Rationing.				
	AD. Inspection				
	AA. Vigilance Cell	..		Superintendent of Police in the Districts.	.. ..
AC. Other expenditure	Director of Civil Supplies	Do.		Director of Civil Supplies	.. ..
AA. Assistance for consumer education and protection	Do.	Director of Civil Supplies		Do.	.. ..
AB. Assistance to Tamil Nadu Civil Supplies corporation procurement operations	Do.	Do.		Do.

APPENDIX D—cont.

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AC. Assistance to Tamil Nadu Civil Supplies Corporation for opening of Fair Price Shops in Rural Areas	Do.	Do.	Do.
Demand 36—Irrigation 306—Minor Irrigation.	AA. Investigation and Development of Ground Water Resources.	Chief Engineer (Irrigation).	Superintending Engineers.	Assistant Executive Engineers.	..
	AD. Other Minor Irrigation Works. AE Machinery and Equipment	Do.	Do.	Do.	..
	AF. Other Expenditure.				
308—Area Development.	AA. Area Development	Do.	Do.	Do.	..
	AB. Dry Land Development	Do.	Do.	Do.	..
331—Water and Power Development Service.		Do.	Do.	Do.	..
331. Water and Power Development Services		Do.	Do.	Do.	..
	A. Water Development	Do.	Do.	Do.	..
	AA. Research	Do.	Do.	Do.	..
	AB. Survey and Investigation	Do.	Do.	Do.	..
AC. Other expenditure		Do.	Do.	Do.	..
333—Irrigation, Navigation, Drainage and Flood Control Projects.		Do.	Do.	Do.	..
	A. Irrigation projects (Commercial)	Do.	Do.	Do.	..
	AD. Other expenditure	Do.	Do.	Do.	..

APPENDIX D—cont.					
<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
B Irrigation Projects. (Non-Commercial)		Do.	Do.	Do.	..
AD. Other expenditure		Do.	Do.	Do.	..
C Navigation Projects (Commercial)		Do.	Do.	Do.	..
AD. Other expenditure		Do.	Do.	Do.	..
AE. Buckingham canal system		Do.	Do.	Do.	..
AF. Vedaranyam canal system		Do.	Do.	Do.	..
AG. Cooum River		Do.	Do.	Do.	..
D Navigation Projects (Non commercial)		Do.	Do.	Do.	..
AD. Other expenditure		Do.	Do.	Do.	..
E. Drainage projects (Commercial)		Do.	Do.	Do.	..
AD. Other expenditure		Do.	Do.	Do.	..
G. Flood control and Anti-sea Ero- sion Projects		Do.	Do.	Do.	..
AA. Anti sea Erosion Works		Do.	Do.	Do.	..
Demand 37—Public Works Buildings—		Chief Engineer (Build- ings) and	Do.	Divisional and Sub- Divisional Officers.	..
259—Public Works.		Chief Engineer (High- ways and Rural Works).	Do.	Do.	..
AB. Planning and Research					
AC. Construction, and Maintenance and Re- pairs. AF. Suspense.					
AK. Other Expenditure.					

APPENDIX D—cont.

277—Education (Buildings).	AC. Government Secondary Schools.	Chief Engineer (Buildings).	Do.	Do.	..
	B. University and other Higher Education.	Do.	Do.	Do.	..
	AC. Government Colleges.				
	AD. Engineering Colleges		Do.	..	..
	F. Technical Education				
278—Art and Culture (Buildings).	AC. Archives and Museums.	Do.	Do.	Do.	..
280—Medical (Buildings.)	AA. Allopathy AB. Medical Relief AC. Medical Education Other systems of Medicines	Do.	Do.	Do.	..
	AD. Siddha.				
	B. Other Expenditure.				
281—Family Welfare (Buildings).	AH. Mass Education.	Do.	Do.	Do.	..
A. Family Welfare					..
282—Public Health Sanitation and Water-supply (Buildings).	A. Public Health and Sanitation AJ. Public Health Laboratories.	Chief Engineer, P.W.D. (Buildings).	Superintending Engineers.	Divisional and Sub-divisional Officers.	..
283—Housing Schemes	C. Government AB. Residential AC. Construction Maintenance and repairs.	Do.	Do.	Do.	..
284. Urban Development.	Director of Town and Country Planning.	Director of Town and country planning	Director of Town and country planning.	..	..
A. General					
AA. Direction and Administration.					

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Major head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
AB. Assistance to Municipalities, corporation etc.	.....	.....	.....	..	:
285—Information and Publicity (Buildings).	Films	Do.	Do.	Do.	..
287—Labour and Employment (Buildings).	B Employment and Training.	Do.	Do.	Do.	..
	AE. Other Expenditure.	.....	.....	..	..
288—Social Security and Welfare (Buildings).		Do.	Do.	Do.	..
B. Relief and Rehabilitation of Displaced persons—		Do.	Do.	..	..
AC. Other Rehabilitation Schemes		Do.	Do.	..	..
C. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		Do.	Do.		..
AD. Welfare of Scheduled Castes		Do.	Do.		..
AE. Welfare of Other Backward Classes.		Do.	Do.		..

APPENDIX-D—cont.

D. Social Welfare—

AF. Correctional Homes		Do.	Do.	..	..
AG. Welfare of the Poor and Destitutes.		Do.	Do.	..	..
305—Agriculture (Buildings).	AC. Multiplications and Distribution of Seeds.	Do.	Do.	Do.	..
310—Animal Husbandry (Buildings).	AE. Veterinary Education and Training. AC. Veterinary Services and Animal Health.	....	..	....	..
312. Fisheries	Fisheries	Director of Fisheries	Director of Fisheries	Director of Fisheries	..
	AE. Other expenditure	.....	....	....	..
313FA. Forest (Buildings)	AM. Other Expenditure				
320—Industries (Buildings).	A. General	Do.	Do.	Do.	..
	AF. Other expenditure	....	....	....	..
335—Ports, Light Houses and Shipping.	A. Ports and Pilotage. AB. Constructions and Repairs.				
	AC. Port Management				
	AD. Dredging and Surveying	..	..	..	..
	AE. Transfers to form Reserve Funds and Deposit Funds.	..	..	..	..

APPENDIX-D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(4)5	(6)
Demand 38—Public Works. Establishment and Tools and Plant.	Direction and Administration : AA. Chief Engineer, Government Architect. AC. Superintending Engineers.	Chief Engineer (General) (Buildings).	Superintending Engineers.	Divisional and Sub-Divisional Engineers.	..
259. Public Works (Buildings).	AD. Executive Establishment AG. Public Works Workshops, Machinery and Equipment.	Chief Engineer (Irrigation) P.W.D.	Do.	Do.	..
AE. Creation of Officers Cell	and Estate Do.	Chief Engineer (General)	Deputy Chief Engineer		..
AH. Food for Work Programme with CARE Assistance	Do.	Do.	Do.	..	..
AJ. Provincialisation of Services of Nominal Muster Roll Workers in the Public Works Department	Do.	Do.	Do.	..	..
	AA. Implementation of Labour and Apprentices Act, 1961.	..	..	..	..
AH. Machinery and Equipment	Do.	Do.	Do.	..	..
AA. New Supplies	Do.	Do.	Do.	..	..
AB. Repairs and Carriages	Do.	Do.	Do.	..	..

APPENDIX-D—cont.

287.—Labour and Employment.	AE. Other Expenditure.	Chief Engineer (General) and P.W.D.	Superintending Engineer.	Divisional and Divisional Officer.	Sub-Divisional Officer.
	AF. Special Training scheme	Director of Employment and Training.			
288. B-Relief and Rehabilitation of Displaced persons.	AD. Rehabilitation of	Repatriates from Other countries.			
312. A. Fisheries	AE. Fishing Harbour and Landing Facilities.				
	AD. Fishing Harbour at Tuticoria	Director of Fisheries	Director of Fisheries	Director of Fisheries	
39. A. Tourism	Tourist Accommodation- AA. Government House, at Cape Kanyakumari.	Do.	Superintending Engineer, Tirunelveli, Kanyakumari Circle.	Do.	
277. Education	Director of School Education	Director of School Education	Director of School Education	Director of School Education	
A. Primary Education	Do.	Do.	Do.	..	
AF. Tribal Areas sub-plan	Do.	Do.	Do.	..	
308. Area Development	Director of Backward Classes.	Director of Backward Classes.	Director of Backward Classes.	..	
A. Area Development	Do.	Do.	Do.	..	
AC. Development of Hill Areas	Do.	Do.	Do.	..	
337— Roads and Bridges.	AA. Direction and Administration AB. Planning and Research. AC. National Highways. AD. Roads of Inter-state Importance. District and other Roads. AG. State Highways. AJ. Machinery and Equipment. AK. Suspense AM. Other Expenditure.	Chief Engineer (Highways and Rural Works).	Superintending Engineer (Highways and Rural Works).	Divisional and Divisional Officers.	Sub-Divisional Officers.

APPENDIX-D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 40—Road Transport Service; 338—Road and Water Transport Services.	Road Transports AA, Direction and Administration. AB, Government Transport Services. Working Expenses.	Special Officer, Residuary Works Transport Department, Madras.	Joint Director and Superintending Engineer (T).	Public Relations Officers. Depot Superintendents. Executive Engineers (Civil).	..
Demand 40 Road Transport Services and Shipping		State port Officer	State port Officer	State port Officer	..
335. Ports, Light Houses and shipping				..	..
A. Ports and Pilotage				..	..
AA. Investigation				..	..
AB. Construction.	do.	do.	do.	do.	
AC. Port Management.	do.	do.	do.	do.	
AD. Dredging and surveying.	do.	do.	do.	do.	
Demand 41—289—Relief on Account of Natural Calamities.	B. Gratuitous Relief.	Commissioner of Land Administration	Collectors	Collectors, Rural Development Officers, Tahsildars and Executive Engineers of Public Works Department.	..
	AA. Cash Doles	Do.	Do.	Do.	..
	AB. Food and clothing	Do.	Do.	Do.	..

APPENDIX D—cont.

AC. Other gratuitous Relief.

Do.

Diamond 42—Pensions and other Retirement Benefits 206—Pensions and other Retirement Benefits.

AA Superannuation and Retirement Allowances AB Commuted value of pensions,

Secretary to Government, Finance Department.

AD Equated payment on account of capital outlay on sterling pensions to the Government of India by the State Government.

AE Compassionate Allowance AE Gratuities AG Family pensions AH Contribution to Pension and Gratuities. AJ Contributions to Provident Funds AK Pension to Employees of State Aided Educational Institutions. AL Other Pensions AM Other Expenditure. AO Pensions to Legislators.

288—Social Security and Welfare—E—Other Social Security and Welfare programmes.

Pension Granted under Social Security Scheme—Old Age Pensions.

Commissioner of Revenue Administration.

Collectors.

Collectors.

(see Paragraph 107.)

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AA Pension to Freedom Fighters, their dependents etc. AB Cost of Remittance of Pensions by Money orders. Pensions to participants in Anti-Hindi Agitation, etc.	Deputy Secretary to Government, Public (Service) Department.	Do.	Treasury Officers, Pay and Accounts Officers	
314. Community Development C. Rural Works Programme AA Water-Supply and Sanitation AB Other Expenditure.	Do.	Do.	Do.	Do.	
Demand 43—Miscellaneous 247. Other Fiscal Services.	AA Promotion of Small Savings.	Director of Small Savings.	..	Director of Small Savings Assistant Director of Small Savings.	
249. Interest Payments	Interest and other Miscellaneous obligations.	Finance (Ways and Means) Department.	Examiner of Local Fund Accounts.		

APPENDIX-D—cont.

265. Other Administrative Services.	Civil Defence Training AA Administration of Citizenship Act, 1955 AL Other Expenditure.	Public Department, Home Department,	Director of Civil Defence Commissioner for (Land Revenue).
268. Miscellaneous General Services.	State Lotteries AB Pension in Lieu of Resumed Lands, Territories, etc.	Secretary to Government, Finance Department Collector of Madras.	Director of Raffles.
	AA Pay-Master's Carnatic Expenses.		
	cc Payment to other Government Political pensioners.	Public (Political). Dept.	
	268-AE Other Expenditure Assistance to the Tamil Nadu Non-Gazetted Government Officer's Union and Secretariat Association AC Charges in connection with the visit of High personages AD Grants to Indian Institute of Public Administration, New Delhi. Fundaries	Public Department.	

APPENDIX-D— cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
	<p>AF Charges in connection with State Functions. AK Allowances to the Members of the Ruler's Family Pudukkottai</p>	Public Department.			
	<p>AL Allowance to Palace Servants and others Pudukkottai. AM Payments to Other Governments. Kerala</p>				
	<p>AB Amount transferred to Family Benefit Fund</p>	<p>Deputy Secretary to Government, Finance (Pension) Department</p>	<p>Under Secretary to Government Finance Department</p>	<p>Under Secretary to Government Finance Department</p>	
	<p>AC Amount transferred to Chief Minister's Public Relief Fund for Cyclone Relief work—</p>	<p>Under Secretary to Government Central Cash Bureau</p>	<p>Section officer bills Central Cash Bureau</p>	<p>Section officer bills Central Cash Bureau</p>	
	<p>AG National and Special days under department</p>	<p>Inter- Under Secretary to Government Public Department</p>	<p>Under Secretary to Government Public Department</p>	<p>Under Secretary to Government Public Department</p>	

APPENDIX-D—cont.

AH Assistance to Tamil Nadu Secretariat Association towards expenditure on employment of staff	do	do	do
AL Assistance to Tamil Nadu Secretariat Association towards Recreational activities	do	do	do
AJ Contribution towards the maintenance of Uneconomic Post & Telegraph Offices	Commissioner of Land Administration	Secretary Board of Revenue	Senior Accounts Officer
AN Lumpsum provision for unforeseen expenditure	Deputy Secretary to Government (Budget) Department	Under Secretary to Government Finance Department	Under Secretary to Government Finance Department
AO Expenditure incurred by Public department towards installation of telephones in Government Offices.	Under Secretary to Government Public department	Under Secretary to Government Public department	Under Secretary to Government Public department
AR Grants to Agricultural Productivity Council	Under Secretary to Government Agriculture Department	Under Secretary to Government Agriculture Department	Under Secretary to Government Agriculture Department
AV Assistance to Tamil Nadu Services Teams participate in Sports Meets	Under Secretary to Government Public Department	Under Secretary to Government Public Department	Under Secretary to Government Public Department

APPENDIX-D—co

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto..</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
AX	Contribution to Tamil Nadu Government Servants group Insurance Scheme (Family Benefit Scheme)	Director of Treasuries and Accounts	Treasury Officers	Treasury Officers	
AY	Provision for Debiting Net Balance of General Provident Fund after rounding the nearest Rupees.	Secretary to Government Finance Department	Under Secretary to Government Finance (Funds) Department	Under Secretary to Government Finance (Funds) Department	
BA	Family Allowances to families detained under maintenance of internal Security Act, 1971	Under Secretary to Government, Home department	Under Secretary to Government, Home department	Under Secretary to Government, Home department	
BB	Guarantee Liabilities	Commissioner of Land Administration	Secretary Commissioner of Land Revenue	Senior Accounts Officer	
BC	Assistance to the National Institute of Public Finance & Policy, Delhi	Under Secretary to Government Personnel & Administration New Reform Department	Under Secretary to Government Personnel & Administration Reform Department	Under Secretary to Government Personnel & Administrative Reforms Department	

APPENDIX D—cont.

DI Charges on Account of Detenus under maintenance of Inter-national Security Act, 1950	Under Secretary to Government, Home Department	Under Secretary to Government, Home Department	Under Secretary to Government Home Department
BJ Assistance to Tamil Nadu Grade Government Servant's Association	Under Secretary to Government Public Department	Under Secretary to Government Public Department	Under Secretary to Government Public Department
BK Premium payable to Life Insurance Corporation on behalf of Local Bodies for their Group Insurance	Director of Treasuries and Accounts	Treasury Officer	Treasury Officer
268A. Miscellaneous General Services			
AC Loss by Exchange	Commissioner of Land Revenue Finance (BG.I) Department.	..	.. ..
AD Transfers To/from Reserve funds and deposit accounts	Secretary to Government. Finance Department.		
AA Amount transferred to Tamil Nadu Special Welfare Fund.			
AB Amount Transferred to Family Benefit Fund	Deputy Secretary to Government, Finance(Pension) department	Under Secretary to Government Finance Department	Under Secretary to Government Finance department
ac Amount Transferred to Chief Minister's Public Relief fund for Cyclone Relief Work—	Under Secretary to Government Central Cash Bureau	Section Officer (Bills) Central Cash Bureau	Section Officer Bills Central Cash Bureau
AA Grants to Local Bodies for payment of Leave Salary of the Employees of the Former Pudukkottai State			

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor heads and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
34. Urban Development A. General.	AB Assistance to Municipalities Corporations etc.	Secretary to Government Rural Development and Local Administration Department.	.. ..	.. ..	..
	AA Assistance to Municipal Councils in Aid of General Balances	Secretary to Government Rural Development and Local Administration Department.	Under Secretary to Government Rural Development and Local Administration Department	Under Secretary to Government Rural Development and Local Administration Department	
	AB Assistance to Corporation of Madras	do.	do.	do.	
38. Social Security and Welfare. B. Relief and Rehabilitation of Displaced Persons.	AC Repatriates from Sri Lanka	Secretary to Government Revenue Department.	Director of Rehabilitation.	..	
	AA Relief Measures	Director of rehabilitation	Director of rehabilitation	Director of rehabilitation	
	AB Assistance for educational purposes	Do	Do	Do	

APPENDIX D—cont.

AC Settlement of Repatriates in Government Cinchona Plantation Anamalais	Do	Do	Do
AD Rehabilitation of Repatriates from other countries	Do	Do	Do
AA Displaced persons from Pakistan	Do	Do	Do
AB Repatriates from other countries	Do	Do	Do
AC Irrecoverable Loans written off;	Do	Do	Do
AA Relief Measures for Repatriates from Burma	Do	Do	Do
AG Rehabilitation of Repatriates from Burma	Do	Do	Do
AA Relief Measures	Do	Do	Do
AB Boys & Girls Home for Children of Repatriates from Burma at Mathur Pudkkottai District	Director of Correctional Administration	Director of Correctional Administration	Director of Correctional Administration
AC Land Colonisation scheme for repatriates from Burma	Director of Rehabilitation	Director of Rehabilitation	Director of rehabilitation

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AD. Development of Home-stead plots for repatriates from Burma	Do	Do	Do	
	AE. Starting of a special Home for unattached women at Mathur in Pudukkottai District	Director of Correctional Administration	Director of Correctional Administration	Director of Correctional Administration	
	AF. Work Centres for Tailoring for men	Director of Social Welfare	Director of Social Welfare	Director of Social Welfare	
	AG. Training Course on Blacksmithy and Carpentry	Director of Employment and Training	Director of Employment and Training	Director of Employment and Training.	
	AB Director of Ex-servicemen's Welfare. AC District Soldiers' Sailors and Airmen's Board.	Secretary to Government, Social Welfare Department.	Director of Ex-Serviceman's Welfare Board.	..	..
	AD Ex gratia payment to unemployed Goldsmiths.	Secretary to Government Industries Department.			

APPENDIX D—cont.

	E. Contribution to Tamil Nadu Special Fund for Reconstruction and Rehabilitation of Ex-Service men Annual Maintenance Grants to the King of Defence Personnel killed or disabled in the Indo-Pakistan War of 1971.	Director of Exservice men.	Director of Exservice men.	Director of Exservice men.
	AF. Grants to members of Fighting Services for conspicuous gallantry in the field.	Public Department.		
	AG. Organisation of prosperity Brigade	Director of Exservice men.	Director of Exservice men.	Director of Exservice men.
	AI, Ex-gratia compensation to the dependents of the persons killed in Police Firing, Anti-Hindi Agitation 1965.	Public Department.		
Demand 43-Miscellaneous 295-A Other Social and Community Services—	AA. Zoological and Public gardens			
	AB Administration of Religious and charitable Endowments Act	Commissioner Hindu, Religious and charitable Endowments.	Commissioner Hindu, Religious and charitable Endowments.	Commissioner, Hindu Religious and charitable Endowments.
	AC Upkeep of Shrines Temples etc.		Do.	Do.
	AA Contribution to Kanyakumari Devawom Fund.		Do.	Do.

APPENDIX D.—cont.

<i>Demand and Major head</i>	<i>Minor head and heads subordinate thereto</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AB Maintenance of Mahatma Gandhi Memorial and Prayer Hall.	Private Secretary to the Governor.	..	Private Secretary to the Governor.	..
	AC Deputation of a Haj volunteer for Haj Season.	Commissioner and Secretary to Government Commercial Tax and Religious Endowments Department Wakf Board.	Commissioner and Secretary to Government Commercial Tax and Religious Endowments Department Wakf Board.	Commissioner and Secretary to Government Commercial Tax and Religious Endowments Department Wakf Board.	..
295 A Other Social and Community Services	AD <i>Donations for charitable purposes—</i>				
	AA Donations to Monegar Choultry.	Director of Information and Public Relations	Director of Information and Public Relations.	Director of Information and Public Relations.	
	AB Donations to other institutions like Salvation Army Friend-in-need Society.	do.	do.	do.	
	AC Triploane poor House under Commissioner of Police	Inspector General of Police.	Commissioner of Police.	Commissioner of Police.	

APPENDIX D—cont.

	AD Other Langarkhanas under the Revenue Department.	Commissioner and Secretary to Government Revenue department	Commissioner of Land Revenue,	Commissioner of Land Revenue.
	AE Indian choultries under Revenue Department	do.	do.	do.
	AF Grants to Nehru Centre Bombay.	Chief Secretary to Government	Under Secretary to Government Public department	Under Secretary to Government Public department
	E. Other expenditure			
	AE Deputation of a Haj Volunteer for the Haj Season	Commissioner and Secretary to Government Commercial Taxes and Religious Endowments	Under Secretary to Government Commercial Taxes and Religious Endowments	Under Secretary to Government Commercial Taxes and Religious Endowments.
	AG Repairs and Renovation of Wakf Institutions	do	do	do
	AE Other expenditure—			
	AF Grants to Todhunter Nagar Residents' Association.	Secretary to Government, Public Works Department.	..	.. ..
	JA Organisation of Youth Service Corps.	Director of Youth Service Corps.	..	.. ..
331 Water and Development Services—	AA Other expenditure			
331-B Power Development.	AA Acquisition of lands for Tamil Nadu Electricity Board	Secretary to Govt. P.W. Department.	Secretary to Govt. P.W. Department.	Secretary to Govt. P.W. Department.
	C Assistance to Tamil Nadu Electricity Board (Miscellaneous assistance)	do	do	do

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AB Assistance to Tamil Nadu Electricity Board. F General	Secretary to Government, Public Works Department.	..	..	..
	AA Assistance to Electricity Boards	Chairman Tamil Nadu Electricity Board	Do.	Do.	..
	AA Assistance to Tamil Nadu Electricity Board for Tuticorin Thermal Project	do	do	do	
336—A Civil Aviation Demand 44—258. Stationery and Printing.	AA Assistance for Aviation purposes. A Stationery & Printing	Do.	..	..	..
	AA Direction and Administration.	Director of Stationery and Printing.	Deputy Director of Printing.	..	..
	AB Purchase and Supply of Stationery Stores				
	AC Printing, Storage and Distribution of forms	Director of Stationery and Printing	Director of Stationery and Printing	Director of Stationery and Printing	
	AD Government Presses.	Do.	Do.	Do.	

APPENDIX D—cont.

	AE Cost of printing by other sources	do	do	do
	AF Government Publications	do	do	do
	AG Other expenditure	do	do	do
Demand 45—Forest. 288—Social Security and Welfare.	B Relief and Rehabilitation of Displaced Persons	Director of Rehabilitation.	Director of Rehabilitation.	Director of Rehabilitation.
	AA Rehabilitation of Repatriates from Sri Lanka	do	do	do
	C Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	do	do	do
	AC Welfare of Scheduled Tribes	do	do	do
107A Soil and Water Conservation.	AE Conservation Schemes.	Do.	..	..
213. A Forests	.. AA Direction and Administration. AB Research AC Education and Training. AD Forest Conservation Development.	Do.	..	.

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
313. Forest—cont.	AE Survey of Forests Resources.	Do.	..	..	..
	AE Plantation schemes	Chief Conservator of Forests	Conservator of Forests and District Conservator of Forests.	..	..
	AG Farm Forestry	Do.	Do.	..	..
	AH Forest Produce	Do.	Do.	..	..
	AJ Communications and Buildings	Do.	Do.	..	..
	AK Preservation of Wild Life.	Do.	Do.	Do.	
	AN Other expenditure	Do.	Do.	Do.	
Demand 46. Compensation and Assignments—363. A Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.	AA Entertainment Tax	Commissioner of Land Administration Commissioner for Commercial Taxes Secretary to Government, Rural Development and Local Administration Department and Transport Commissioner.	..	..	..
	AB Terminal Tax ..		..	..	..
	AC Taxes on Vehicles.		..	..	..

APPENDIX D—cont.

	AD Other Miscellaneous Compensations and Assignments.	Commissioner for Land Administration Registrar. High Court, Madras.	..	..	..
Demand 47. Informa- tion Tourism and Film Technology					
235. Information and Publicity		Director of Informa- tion and Tourism Tamil culture	Director of Infor- mation and Tourism Tamil culture	Director of Infor- mation Tourism and Tamil culture	
	AA Information Centres	do	do	do	
	AB Field Publicity	do	do	do	
	AC Films	do	do	do	
	AD Publications	do	do	do	
	AE Other expenditure	do	do	do	
Demand 48 Compensations to Zamindars- 504. A Capital outlay and other General Economic Services.	AA Land Ceilings AB Compensation to Land- holders on Aboli- tions of Zamindari System.	Commissioner for Land Administration Commissioner for Land Reforms.	..	..	..
Demand 49-482. Capital outlay on Public Health, Sanitation and Water supply.	AC Urban Water Supply Scheme: AD Rural (Piped Water Supply) Schemes AE Other Programmes:	Director of Ground Water and Tamil Nadu Water supply and Drainage Board.	..	..	..
Demand 50-505. Capital outlay on Agriculture.	AA Seeds, AB Agriculture Farms, AC Manures and Fertilizers, AD Plant protection. AE Agriculture Engineering of Agriculture Education. AG Agriculture Research. AH Horticulture	Director of Agriculture.	Joint Directors.	..	..
A Capital outlay on Agriculture					

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing Officer.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 51—cont.					
	AJ Storage and warehousing	Director of Agricultural Marketing	Director of Agricultural Marketing	Director of Agricultural Marketing	
	AK Other expenditure	do	do	do	
	AM Marketing	do	do	do	
508.A Capital outlay on Minor Irrigation, Soil Conservations and Area Development.	AA Minor Irrigation. AC Area Development Programmes.	Director of Agriculture.	Do.	..	..
408. A Capital outlay on Co-operation	AJ Cooperative Sugar Mills	Registrar of Co-operative Societies	Registrar of Co-operative Societies	Registrar of Co-operative Societies	
Demand 51—520. Capital outlay on Industrial Research and Development.	AH Other Expenditure.	Director of Industries and Commerce, Managing Director Tamil Nadu Industrial Development Corporation.	..	..	..

APPENDIX D—cont.

521. A Capital outlay on Village and Small Industries.	AA Industrial Estates AB Small Scale Industries. AF Handicraft Industries AG Sericulture Industries AJ Other Industries. AF Other expenditure	Director of Industries and Commerce Managing Director Tamil Nadu Industrial Development Corporation	..	..	..
522.—Capital Outlay on Machinery and Engineering Industries	AA Heavy Engineering Industries AA Sugar. AB Textiles	Director of Industries and Commerce Director of Sugar. Director of Textiles	Director of Industries and Commerce	Director of Industries and Commerce	..
526. A Capital outlay on consumer Industries.	AR Cinchona	Director Cinchona Department.	..	..	..
528. A Capital outlay on Mining and Metallurgical Industries.	AA Mineral Exploration and Development. AD Iron and Steel Industries.	Director of Industries and Commerce.	..	..	..
530 Investments in Industrial Financial Institutions	A Investments in Industrial Financial Institutions AA Investments in Public undertakings	Director of Industries and Commerce	Director of Industries and Commerce	Director of Industries and Commerce	..

APPENDIX D.—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 52					
533.—Capital outlay on Irrigation, Navigation, Drainage and Flood Control Projects.	A Irrigation Projects (Commercial), B Irrigation Projects (Non-Commercial) C Navigation Projects (Commercial) E Drainage Projects (Commercial) Flood Control and Anti-Sea Erosion Projects	Chief Engineer (Irrigation).	Superintending Engineers.	Executive Engineers and Sub Divisional officers.	..
459.—Capital outlay on Public Works.	AA Construction ..	Chief Engineer, (Buildings).	Superintending Engineers.	Divisional and Sub-Divisional Officers.	..
Demand 53 A Capital outlay in Public Works					
	AD Other expenditure				
477.—Capital outlay on Education, Art and Culture (Buildings).	AA Primary Education AB Secondary Education, AD University and Other Higher Education.	Chief Engineer, (Buildings).	Superintending Engineers.	Do.	..
	AE Technical Education.	Director of Technical Education.	Director of Technical Education	..	..

APPENDIX D—cont.

	AJ Other Expenditure.	Special Officer Poompuhar Development Works.				
480.—Capital outlay on Medical (Buildings). A Medical Allopathy	AA Medical Relief, B Other systems of Medicine AB Medical Education, AC Other expenditure AA Ayurvedic, AC Siddah, AD Homeopathy.	Chief Engineer (Buildings).	Superintending Engineer.	Divisional and Sub-Divisional Officers.		..
481.—Capital outlay on Family Welfare (Buildings).	AA Welfare Centres AC Other Expenditure.	Chief Engineer (Buildings).	Superintending Engineers	Divisional and Sub-Divisional Officers.		..
482.—Capital outlay on Public Health, Sanitation and Water-Supply (Buildings.)	AA Public Health Sanitation and Water Supply. AC Other programmes	Director of Public Health	Director of Public Health,	Director of Public Health,		..
83.—Capital outlay on Housing (Buildings).	AA Government Residential Buildings. AC Jails AD Police Housing Scheme AE Public Works AH Education AG Other expenditure AM Stationary and Printing	Do. Do. Inspector General of Prisons. Inspector General of Police. C.E. Buildings Do. Do. Do.	Do. Do. Inspector General of Prisons. Inspector General of Police. Superintending Engineers, Do. Do. Do.	Do. Do. Inspector General of Prisons. Inspector General of Police. Divisional and Sub-divisional officers. Do. Do. Do.		.. .. .. .. .. .. ..

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Posting officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
484.—Capital outlay on Urban Development.	H Madras Development Scheme-	Chief Engineer, P.W.D. (General.)	Do	Do.	
485.—Capital outlay on Information and Publicity (Buildings).	AB Other expenditure AA Information and Publicity.	Do. Chief Engineer, (Buildings) & Director of Technical Education.	Do. Do	Do. Do.	.. ..
	B. Relief and Rehabilitation of Displaced persons—				
	AA Rehabilitation of Repatriates from other countries	Director of Rehabilitation	Director of Rehabilitation	Director of Rehabilitation	
	D. Other Rehabilitation Schemes	do.	do.	do.	
	AA Special care and Rehabilitation Homes for Leprous Beggars.	do.	do.	do.	
	AB Rehabilitation of Repatriates from Sri Lanka	do.	do.	do.	
	E. Other Special Security and Welfare Programmes	Director of Backward Classes.	Director of Backward Classes.	Director of Backward Classes.	

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APPENDIX D—cont.

	AA Welfare of Scheduled castes, Scheduled Tribes and Other Backward Classes	Do.	Do.	Do.	
	AB Social Security and Welfare	Do.	Do.	Do.	
	AB Other Expenditure	Do.	Do.	Do.	
505.—Capital outlay on Agriculture (Buildings.)	AA Seeds, BB Agricultural Farms, AK Other Expenditure.	Do.	Do.	Do.	..
506. Capital outlay on Minor Irrigation, Soil conservation and Area Development	AC Area Development programme	Chief Engineer (Irrigation)	Chief Engineer (Irrigation)	Chief Engineer (Irrigation)	
510.—Capital outlay on Animal Husbandry. (Buildings.)	AA Veterinary Services and Animal Health, AB Veterinary Education and Training, AD Sheep and Wool Development,	Do.	Do.	Do.	..
	AG Veterinary Research	..	Do.	Do.	..
	AH Other Expenditure.				
	AK Cattle Development				
514.—Capital outlay on Community Development (Buildings).	AA Community Development.	Chief Engineer (Highways and Rural Works).	Do.	Do.	..
Demand 54.—					
537.—Capital outlay on Roads and Bridges.	AA National Highways, AB State Highways, AC District and Other Roads, AD Machinery and Equipment, AE Other Expenditure	Do.	Superintending Engineers (Highways and Rural Works).	Do.	..

APPENDIX D.—cont.

<i>Demand and Major head</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 55.—					
538.—Capital outlay on Road Transport Services.	AA Land and Buildings, AD Acquisition of Fleet, AE Workshop Facilities.	Special Officer, Residuary Work, Transport Department, Madras.	..	..	..
	AD Suspense	Do.	Do.	Do.	
	AA Other expenditure	Do.	Do.	Do.	
535.—Capital Outlay on Ports, Lighthouses and Shipping.	AA Development of Minor Ports.	State Port Officer, Madras.	..	..	..
A Ports	C Shipping	Do.	Do.	Do.	
	AA Acquisition and expansion of Tonnage	Do.	Do.	Do.	
Demand 56.—					
506.—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development.	AB Soil Conservation Schemes.	Director of Agriculture.	Joint Directors of Agriculture.
	AC Area Development programme	Do.	Do.	Do.	

APPENDIX D—cont.

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513.—Capital Outlay on Forests.	All Heads of Account.	Chief Conservator of Forests.	Chief Conservators of Forests.	..	.
488.—Capital Outlay on Social Security and Welfare.	Other Rehabilitation Schemes.	Do.	Do.	..	.
	AB Rehabilitation of Repatriates from Sri Lanka	Director of Rehabilitation	Director of Rehabilitation	Director of Rehabilitation	
488.—Capital outlay on Social Security and Welfare (Buildings).	Other Rehabilitation Schemes Welfare of SCs and STs and BCs	Chief Engineer (Buildings).	Superintending Engineers.	Divisional and Sub-Divisional Officers.	.
495.—Capital outlay on other Social and Community Services (Buildings)	Zoological and Public Gardens (Buildings).	Do.	Do.	Do.	..
	Hill Area Development Programme				
Demand 57—A Miscellaneous Capital outlay—	AA Stationery and Printing.	Director of Stationery and Printing	Deputy Director.	..	..
465. Capital Outlay on Stationery and Printing and Other Administrative Services—	AB Other Expenditure	Do.	Do.		
477 Capital Outlay on Education Art and Culture	AE Polytechnics	Director of Technical Education	Director of Technical Education	Director of Technical Education	
	AG Other expenditure.	Do.	Do.	Do.	..

APPENDIX D.—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
483—Capital Outlay on Housing. A. Government Residential Buildings.	AD Police Housing Schemes	Secretary to Government, Housing and Urban Development Department.	..	..	..
	JB Payment to Tamil Nadu Housing Board.	Do.	Do.	Do.	..
B. Other Schemes.	Housing AA Subsidised Housing Scheme for Industrial Workers	Do.	..	..
	JB Payments to Tamil Nadu Housing Board.				
488. Capital Outlay on Social Security and Welfare					
D.—Other Rehabilitation Schemes	AA Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	Director of Backward Classes	Director of Backward Classes	Director of Backward Classes	..
	AB Repatriates from Sri Lanka	Director of Rehabilitation	Collectors	Thasildars	
	AC Land Colonisation Schemes	Do.	Do.	Do.	..

APPENDIX D—cont.

E.—Other Social Security and Welfare Programmes.	JA Construction of Hostel for Scheduled Castes	Director of Harijan Welfare.	..	..	..
	JB Education	Director of Back ward Classes	Director of Back ward Classes	Director of Back ward Classes	..
	JC Construction of Hostel Buildings for Scheduled Tribes (Boys)	Do.	Do.	Do.	..
	JE Contribution towards the Share Capital of Tamil Nadu Harijan Housing and Development Corporation	Director of Back ward Classes	Director of Back ward Classes	Director of Back ward Classes	
Do.	JF Construction of Buildings for integrated Family and Child Welfare Centres in Harijan Colonies.	Secretary to Government, Social Welfare Department.	..	..	..
	JH Construction of Hostel for Scheduled Castes Schedule Tribes and other Back ward Classes through the Agency of the Tamil Nadu Harijan Housing Development Corporation Limited	Director of Back ward Classes	Director of Back ward Classes	Director of Back ward Classes	
	JI Construction of Laboratory Buildings for Harijan High Schools	Do.	Do.	Do.	

APPENDIX D *cont.*

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
	SB Construction of Buildings for Government Girls Hostel for Scheduled Castes (Building)	Do.	o.	Do.	
	C Construction of Buildings for Government Girls Hostel for Scheduled Tribes (Buildings)	Do.	Do.	Do.	
	AB Social Security and Welfare				
	AA Purchase and Distribution of Kerosene and Loco	Registrar of Co-operative Societies	Registrar of Co-operative Societies	Registrar of Co-operative Societies	
49 5-Capital A outlay on other Social and Community Services. AS Employment	AA Training of Goldsmiths, Pattern Makers etc. in the I.T.I.s JA Staff quarters for I.T.I. Building	Director of Employment and Training.	..	..	..

APPENDIX D—cont.

JP Hostel for I.T.Is — Building	Director of Technical Education	Director of Technical Education	Director of Technical Education
JQ Industrial Training Land and Building—	Do.	Do.	Do.
JR Apprenticeship Training. (Apprentice Act 1961)	Director of Employment and Training.	..	..
JE Development of Industrial Training Institutes—Land and Buildings.			
JF Purchase of tools and Equipments according to the Standard list Prescribed by the Director General of Employment and Training	Do.	Do.	Do.
JG Development of I.T.I.'s Land and Buildings.			
JH Availing of High Tension supply for the Industrial Training Institutes, Ariyalur, Tiruchengur and Virudhunagar.			
JJ Rewiring of power Wiring and Light wiring in the Industrial Training Institutes, Virudhunagar and Kanyakudi.	Do.	..	..

APPENDIX D cont.

<i>Demand and Major heads.</i>	<i>Minor head and heads subordinated thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
	JK Craftsmen Training Scheme.				
	JM Modernisation of Existing Industrial Training Institutes.				
498-A Capital Outlay on Co-operation	AA Credit Co-operatives	Registrar of Co-operative Societies.	..		..
	JA Floatation of Debentures by the Tamil Nadu Co-operative Central Land Development Bank,				
	JB Floatation of Special Debentures by the Tamil Nadu State Land Development Banks.	Do.			
	JC Assistance to Primary Weaver's Co-operative Societies for strengthening the capital structure.	Director of Handlooms and Textiles.			

APPENDIX D—cont.

<p>JD Assistance to Primary Land Development Banks for strengthening the share capital structure.</p>	<p>Registrar of Co-operative Societies.</p>	<p>..</p>	<p>..</p>	<p>..</p>
<p>JE Assistance to Tamil Nadu Co-operative Banks, Central Banks and Village Credit Societies for strengthening the share capital structure. JF. Contribution to the share capital of Urban Banks.</p>	<p>Do.</p>			
<p>JI. Assistance to Primary Land Development Banks for Nationally Reducing the percentage of overdrafts.</p>	<p>Commissioner and Secretary to Government, Co-operation Department.</p>	<p>Commissioner and Secretary to Government, Co operation Department.</p>	<p>Commissioner and Secretary to Government, Co operation Department.</p>	
<p>JK. State Participation in the share capital of Urban Banks, Agricultural Banks and Select Agricultural Credit Societies for providing consumption credit.</p>	<p>Do.</p>	<p>Do.</p>	<p>Do.</p>	
<p>AE. Ware-housing and Marketing Co-operatives.</p>	<p>Director of Industries and Commerce.</p>	<p>..</p>		

APPENDIX D—cont.

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<i>Demand and Major head,</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
JA. Assistance to Co-operative Marketing Societies and District Marketing Societies for strengthening the share capital structure.	Registrar of Co-operative Societies.	..	..	..
JD. Assistance to cooperative Marketing and District Marketing Societies for Establishment of processing plant.	Registration of cooperative societies	Registration of cooperative societies	Registration of cooperative societies		
JF. Assistance towards the share capital of Co-operative Marketing Societies for modernisation of rice mills.	Do	Do			
V. Schemes financed by Autonomous Bodies.	Registrar of Co-operative Societies.	..	..
ZA. Assistance to Marketing Societies for					

APPENDIX D—cont.

Demand 57—cont.

the scheme of
Chemical Fertilizers.

ZE. Share capital to
Co-operative Mar-
keting Societies
for starting seed
Processing Plants.

Registrar of
Co-operative
Societies

Registrar of
Co-operative
Societies

Registrar of
Co-operative
Societies

A Dairy Co-operatives.

Commissioner for Milk
Production and
Dairy Development.

..

..

JA. Assistance towards
the share capital of
Milk Supply Co-
operative Societies.

AH. Fishermen's Co-ope-
ratives. JA. Assis-
tance towards the
share capital of
Fishermen's Co-
operative.

Director of Fisheries.

..

..

Do.

AJ. Co-operative Sugar
Mills. JA. Assistance
towards share capi-
tal of Co-operative
Sugar.

Director of Sugar.

..

AK. Co-operative Spinn-
ing Mills.

Director of Handloom
and Textiles.

..

..

AL. Industrial Co-
operatives.

Director of Industries
and Commerce.

..

..

AM. Consumer Co-opera-
tives.

Registrar of Co-opera-
tive Societies.

..

..

AN. Other Co-operatives.

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
500. A. Investments in General Financial and Trading Institutions.	aa Investments in General Financial and Trading Institutions.	Registrar of Co-operative Societies.	Registrar of Co-operative Societies.	Registrar of Co-operative Societies.	
	AA Sharecapital Assistance to the Regional Banks.	Do.	Do.	Do.	
506. A. Capital outlay on Minor Irrigation, Soil Conservation and Area Development.	AC. Area Development Programme.	Director of Dairy Development Project.	Director of Dairy Development Project.	Director of Dairy Development Project.	
	XB. Assistance towards the share capital of the Tamil Nadu Dairy Development Corporation for Development of Dairy- ing in Nilgiris District under Hill Area Development Programme.		Do.		

APPENIX D—cont.

<p>XH. Share capital assistance to Tamil Nadu Dairy Development Corporation. for setting up of cheese-cum-Butter Plant at Kodaikanal Under Western Ghat Development Programme.</p>	Do.	Do.	Do.
<p>XL. Dairy Development Scheme controlled by Agriculture Department under Drought Prone Area Programme.</p>	Do.	Do.	Do.
<p>409. Capital Outlay on Food. AA. Procurement and supply. AB. Food Processing.</p>	<p>Commissioner of Civil Supplies.</p>	<p>District Supply Officers, Senior and Junior Accounts Officers.</p>	..
<p>AC. Deduct—Receipts and Recoveries on Capital Accounts.</p>			
<p>Capital Outlay on Animal Husbandry, and Training.</p>	<p>AD. Veterinary Education, Research and Training.</p>		
<p>AE. Cattle Development.</p>			

APPENDIX D—contd.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
511. A Capital Outlay on Dairy Development.	AA. Dairy Development	Commissioner for Milk Supply and Dairy Development.	..	..	..
	AB. Other Expenditure.	Do	..	..	..
512. A Capital Outlay on Fisheries.	AA. Inland Fisheries.	Director of Fisheries.	..	..	..
	AB. Marine Fisheries.				
	AC. Fishing Harbour and Landing Facilities.				
	AD. Mechanisation of Fishing Crafts.				
	AE. Processing Preservation and Marketing.				
	AF. Other Expenditure	Do	Do	Do	Do

APPENDIX D—cont.

<p>534. Capital Outlay on Power Projects. E Transmission and Distribution schemes</p>	<p>JB Lumpsum provision for the payment of compensation to Electrical Undertakings.</p>	<p>Secretary to the Government, Public Works Department.</p>	<p>Chief Engineer,</p>	<p>..</p>	<p>..</p>
<p>544. Capital outlay on other transport and communication service.</p>	<p>JA. Investment by share in the Tamil Nadu Tourism Development Corporation.</p>	<p>Public (Tourism) Department.</p>			
	<p>AA. Tourism.</p>				
	<p>JB. Improvement to Yercaud Lake</p>		<p>Do</p>	<p>Do</p>	<p>Do</p>
	<p>JC Improvement to Kodaikanal Lake</p>		<p>Do</p>	<p>Do</p>	<p>Do</p>
	<p>JE Development of Muthukkadu Covelong area in Chingleput District</p>		<p>Do</p>	<p>Do</p>	<p>Do</p>
	<p>JF Development of Mamallapuram</p>		<p>Do</p>	<p>Do</p>	<p>Do</p>
	<p>JG Development of Elagiri Hills]</p>		<p>Do</p>	<p>Do</p>	<p>o</p>
	<p>JH Development of Pichavaram in South Arcot District</p>		<p>Do</p>	<p>Do</p>	<p>Do</p>
	<p>JI Provision of Boat Jetty and Rest shed at Mandapam</p>		<p>Do</p>	<p>Do</p>	<p>Do</p>

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
Demand 58—Loans and Advances by the State Government, 677. Loans for Education, Art and Culture.	C. Loans for Education Art and culture.	Secretary to Government, Education Department and Director of School Education.	..	..	..
	AC. University and other Higher Education.	Director of Collegiate Education and Secretary to Government, Education Department.	..	..	..
	AD. Technical Education.	Director of Technical Education.	..	..	..
	AG. Other Educational loans.	Director of Collegiate Education.	..	..	..
680. C Loans for Medical	AA. Medical Education.	Director of Medical Education.	..	..	..

506-27	682. C Loans for Public Health, Sanitation and Water-Supply.	AA. Public Health and Sanitation Programmes.	Secretary to Government, Rural Development and Local Administration Department.	-	-	..
44	Demand 58—682. Loans for Public Health, Sanitation and Water-Supply—cont.	AB. Sewerage Schemes.	Do.	..	..	..
		AC. Urban Water Supply Schemes.	Do.	..	..	..
		AD. Rural Piped Water Supply Schemes.	Do.			
	683. C Loans for Housing	AA. Loans to Housing Boards, Corporations, etc.	Secretary to Government, Housing and Urban Development Department.	..	..	..
		AC. Loans to Middle Income Group Housing Schemes.				
		AD. Loans for Low Income Group Housing Schemes.				
		AE. Loans to Tamil Nadu Government Servants Rental Housing Schemes.				
		AF. Loans for Special Low Cost Housing Schemes.				

APPENDIX D—cont.

<i>Major and Minor head</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
633 C Loans for Housing—Cont.					
AG. Industrial Housing Schemes.	Commissioner of Labour.				
AH. Rural Housing Schemes.	Superintending Engineer, Rural Housing cell.				
AJ. Plantation Labour Housing Schemes.	Commissioner of Labour.	Chief Inspector of Plantations.		....	....
AK. Slum Clearance and Improvement Schemes.	Secretary to Government, Housing Department.				
AL. Other Housing Schemes	Director of Fisheries.	
AA. Loans for Urban Development.					

Demand 58—cont.

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684. Loans for Urban Development.	AA. Urban Development.	Secretary to Government, Housing and Urban Development Department and Secretary to Government, Rural Development and Local Administration Department and Director of Town and Country Planning.
685-Loans for Information and Publicity. C Loans for Information and Publicity—	AA. Information and Publicity.	Director of Information and Public [Relations.]	....	....	....
686-Loans for Social Security and Welfare.	AA. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.	Director of Harijan Welfare and Director of Backward Classes.	....	....	....
	AB. Social Welfare.	Director of Social Welfare.	....	....	....
	AD. Rehabilitation Schemes.	Secretary to Government Commercial Taxes and Religious Endowments Department and Secretary to Government Revenue Department.			
	AE. Other Social Security and Welfare Programmes.	Director of Backward Classes, Secretary to Government, Revenue Department, Director of Social Security and Welfare Programmes, Secretary to Government, Food Department.			

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	
<i>Demand 58— cont.</i>					
695, Loans for other Social and Community Services.	C. Loans for other Social and community Services				
	AC, Relief for Natural Calamities.	Director of Fisheries.			
698, Loans for Co-operation	AA, Credit Co-operatives.	Director of Industries and Commerce and Registrar of Co-operative Societies.	....	....
C. Loans Cooperation	AB, Housing Co-operatives.	Registrar of Co-operative Societies.	....	....	....
	AC Labour Co-operatives.	Do.	....	....	....
	AE, Ware housing and Marketing Co-operatives.	Do.	....	....	....

AG. Dairy Co-operatives. Commissioner for Milk Production and Dairy Development and Director of Harijan Welfare.

AH. Fishermen's Co-operatives. Director of Fisheries.

AJ. Industrial Co-operatives. Director of Industries and Commerce.

AK. Consumer Co-operatives. Registrar of Co-operative Societies.

AL. Co-operative Sugar Mills. Director of Sugar

AM. Co operative Spinning Mills Registrar of Co-operative Societies. Registrar of Co-operative Societies. Registrar of Co-operative Societies.

AN. Other Co-operatives.

A- Loans for other General Economic Services. AA. Other Loans Loans to Commercial Banks under the Government Guarantee scheme. Commissioner for Land Aquisition

AA Loans to cultivators controlled by the Board of Revenue. (Land Revenue)

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
705—Loans for Agriculture.	AC. Manures and Fertilizers, AA. Loans to cultivators controlled by Board of Revenue (Food Production)- Purchase of Chemical Fertilisers	Commissioner of Food Production.	Food ..	..
	AF. Commercial Crops Horticulture	Director of Agriculture.	..	..	..
	AG. Schemes for Small and Marginal Farmers and agriculture Labour.				
	AJ. Agriculture Engineering.	Director of Agriculture.	..	..	..
	JA. Loans controlled by the Director of Agriculture.	Director of Agriculture.	Director of Agriculture.	Director of Agriculture.	
	01. Distribution of tractors under Hire purchase system.	Do.	Do.	Do.	

Demand 58—cont.

AK. Storage and Warehousing.

Director of Agricultural Marketing.

Director of Agricultural Marketing.

Director of Agricultural Marketing.

AO. Other Agricultural Loans.

AQ. Land Reforms.

Commissioner for Land Administration.

Commissioner for Land Administration.

Commissioner for Land Administration.

XA. Loans for Development and Cultivation of Surplus Lands on Implementation of Land ceiling.

Do.

Do.

Do.

01. Loans controlled by the Commissioner for Land Revenue

706. C. Loans for Minor Irrigation Soil Conservation and Area Development.

JB Loans to Cultivators controlled by the Commissioner for Land Revenue

Do.

Do.

Do.

01. Land Improvement Loans and Agriculturists Loans Act.

JO. Loans to Cultivators controlled by the Commr. for Food Production

Commissioner of Land Administration.

Commissioner of Land Administration

Commissioner of Land Administration.

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks.</i>
1)	(2)	(3)	(4)	(5)	(6)
	02. Distribution of Oil Engines and Electric Motors under Hire Purchase Scheme.				
06 Loans for Minor Irrigation, Soil Conservation and Area Development.	AB. soil Conservation Schemes. JD. Loans to Cultivators controlled by the Director of Agriculture.	Director of Agriculture.			
	01. Inter-Account Transfers—Loans for Soil Conservation Schemes—Add Amount transferred from 307. Soil and Water Conservation.	Director of Agriculture.	Director of Agriculture.	Director of Agriculture.	
	02. Inter—Account Transfers Loans for Ravine Reclamation—Add Amount transferred from—307. Soil and Water Conservation.	Do.	Do.	Do.	

APPENDIX D—cont.

<p>03 Inter — Account Transfers—Loans for Soil and Conservation in Sathanur Project Area— Add Amount transferred from 307. Soil and Water Conservation.</p>				
<p>DA. Loans for Soil Conservation schemes Add Amount transferred from 307 Soil and Water Conservation.</p>	<p>Director of Agriculture</p>	<p>Director of Agriculture</p>	<p>Director of Agriculture</p>	
<p>so Area Development Programmes.</p>		<p>..</p>	<p>..</p>	<p>..</p>
<p>AA. Loans to cultivators controlled by the Director of Agriculture. 01. Integrated Dry Land Agricultural Development.</p>				
<p>CA. Loans for Drought Prone Areas Programmes controlled by the Secretary to Government, Revenue Dept.</p>	<p>Secretary to Government, Revenue Department.</p>			
<p>XB. Loans for Co-operative Institutions—controlled by the Director of Animal Husbandry.</p>	<p>Director of Animal Husbandry.</p>	<p>Director of Animal Husbandry.</p>	<p>Director of Animal Husbandry.</p>	

APPENDIX-D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate controlling Officer.</i>	<i>Disbursing Officer.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
709— Loans for Food	aa. Procurement and Supply.	Secretary to Government, Food Department.	..	..	..
	AA. Loans to Statutory Corporations, Boards and Government Companies. Of Ways and Means Advance to Tamil Nadu Civil Supplies Corporation.	Director of Agriculture.	Director of Agriculture.	Director of Agriculture.	
	02. Loans to Tamil Nadu Civil Supplies Corporation.	Registrar of Co-operative Societies.	Registrar of Co-operative Societies.	Registrar of Co-operative Societies.	
710 C Loans for Animal Husbandry.	aa. Veterinary Education and Training.	Director of Veterinary Education and Research.	—	—	..
	AB. Loans to other parties controlled by the Director of veterinary Education and Research.	Director of Agricultural Marketing.	Director of Agricultural Marketing.	Director of Agricultural Marketing.	
	02. Students studying in veterinary colleges.				

APPEND IX D—cont.

711. C Loans for Dairy Development.	aa. Dairy Development AA. Loans to statutory Corporation. 01. Tamil Nadu Dairy Development Corporation.	Commissioner of Milk project and Dairy Development.	Commissioner of Milk project and Dairy Development.	Commissioner of Milk project and Dairy Development.
720—Loans for Industrial Research and Development.	aa. Other Loans.	..	..	..
	AC Loans to Statutory Corporation Boards and Government companies controlled by the Secretary to Government, Industries Department.	Commissioner & Secretary to Government, Industries Department.	Commissioner & Secretary to Government, Industries Department.	Commissioner & Secretary to Government, Industries Department.
Demand 57—cont.	01. Ways and Means Advances to Tamil Nadu Small Industries Corporation Limited.	Commissioner and Secretary to Government, Industries Department.	..	..
	02. Ways and Means Advance Loans to Tamil Nadu Small Industries Development Corporation.			
	Loans to various Corporations—All Heads of Account.	Director of Industries and Commerce.		

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
712-C. Loans for Fisheries	AB. Mechanisation of Fishing Crafts—	Director of Fisheries Do.	Director of Fisheries Do.	Director of Fisheries, Do.	..
	AA. Loans to other parties controlled by the Director of Fisheries.	Do.	Do.	Do.	
	01. Construction of Mechanised fishing Boats for sale to Fishermen at reduced rates.	Do.	Do.	Do.	
	02. Construction of Mechanised fishing Boats for sale to fishermen on hire purchase system.	Do.	Do.	Do.	
	JB. Loans to other parties controlled by the Director of Fisheries.	Do.	Do.	Do.	
	01. Mechanisation of Catamarans without Board-Motors.	Do.	Do.	Do.	
	02. Provision of Insulated Boxes for country crafts.	Do.	Do.	Do.	

APPENDIX D—cont.

03. Loans for Purchase of Second engines for mechanised Boats (Amount transferred from '312, Fisheries sub. Mechanisation and improvement of Fishing Crafts').	Do.	Do.	o
05. Supply of In-Board Marine Diesel Engines for Installation in the Indigenous Canoes (Amount transferred from '312— Fisheries — sub. Mechanisation and Improvement of Fishing Crafts').	Do.	Do.	Do.
J.C. Loans to Statutory Corporations, Board and Government Companies controlled by the Director of Fisheries.	Director of Fisheries	Director of Fisheries	Director of Fisheries.
01. Ways and Means Advances to Fisheries Development Corporation.	Secretary to Government, Forest and Fisheries Department.	Do.	Do.
02. Loans to Tamil Nadu Fisheries Development Corporation towards Margin Money for A.R.C. Scheme for Construction of Boats.	Director of Fisheries.	Do.	Do.

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling Officer.</i>	<i>Subordinate Controlling Officer.</i>	<i>Disbursing Officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
	03. Loans to Tamil Nadu Fisheries Development Corporation for purchase of Mexican Trawlers.	Do.	Do.	Do.	
	04. Loans to Tamil Nadu Fisheries Development Corporations for Fisheries Projects	Do.	Do.	Do.	
	AC. Other Loans	Do.	Do.	Do.	
Demand 57—cont.					
713. C. Loans for Forest	AB. Forest Conservation and Development.	Secretary to Government, Forests and Fisheries Department, Chief Conservator of Forests.	Chief Conservator of Forests.	Chief Conservator of Forests.	..
	JA. Loans to Statutory Corporations, Boards and Government Companies.	Commissioner and Secretary to Government, Industries Department.	Commissioner and Secretary to Government, Industries Department.	Commissioner and Secretary to Government, Industries Department.	
714. C. Loans for Community Development	AA. Community Development.	Secretary to Government.	Secretary to Government.	Secretary to Government.	..

APPENDIX D—cont

	Rural Development and Local Administration Department,	Rural Development and Local Administration Department,	Rural Development and Local Administration Department,	
J. A. Loans to Panchayati Raj Institutions,	Do.	Do.	Do.	
01. Loans to Local Bodies for construction of Community wells and River pumping Schemes.	Do.	Do.	Do.	..
721-C. Loans for Village and Small Industries.				
AA. Industrial Estates—				
AA. Loans to other parties—controlled by the Director of Industries and Commerce—	Secretary to Government, Industries Department.	..	..	..
Loans to Tamil Nadu Small Industries Development Corporation Ltd.	Director of Industries and Commerce.	Director of Industries and Commerce.	Director of Industries and Commerce.	..
03. Loans to Tamil Nadu Small Industries Development Corporation by way of transferring the assets of Defunct Common Lease Shop, Podanur.	Do.	Do.	Do.	

APPENDIX D.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinate thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	JA. Loans to Small Industries Development Corporation for Industrial Estates Programme.	Do.	Do.	Do.	
	01. Loans to SIDCO for Ambathur Additional Sheds Programme under Hire Purchase Scheme.	Do.	Do.	Do.	
	AB. Small Scale Industries.	Do.	Do.	Do.	
	JB. Loans to other parties—controlled by the Director of Industries and Commerce.	Do.	Do.	Do.	
	01. Development of Small-scale cottage and village industries in Rural Industries Project Areas.	Do.	Do.	Do.	

APPENDIX D—*cont.*

02. Advances under Special Laws (State Aid to Industries) — Loans to aid Small Scale Industries in the Private sector.	Director of Industries and Commerce.	Do.	Do.	..
03. Loans to Tamil Nadu Small Industries Corporation	Do.	Do.	Do.	
04. Loans to Tamil Nadu Small Industries Development Corporation Ltd.	Do.	Do.	Do.	
05. Loans to Tamil Nadu Small Industries Development Corporation for Small-scale industries Development Programme under the World Bank Project.	Do.	Do.	Do.	
SA. Loans to Other parties controlled by the Director of Industries and Commerce.	Director of Industries and Commerce.	Director of Industries and Commerce.	Director of Industries and Commerce.	
01. Development of Small Scale Industries in the Rural Industries Project Areas	Do.	Do.	Do.	

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AC, Handloom Industries	Director of Handlooms and Textiles.	..	..
	AD, Handicrafts Industries—	Director of Industries and Commerce.	..	..	..
	JB—01, Loans to Tamil Nadu Handicrafts Development Corporation.				
	AG, Other Village Industries,	Do,	..	..	..
	JB-01, Loans to Entrepreneurs to set up Coir Fibre Mills.				
	AH, Khadi Industries	Chief Executive Officer, Tamil Nadu Khadi and Village Industries Board.			
722-Loans for Machinery and Engineering Industries.	AD, Other Industries—	Director of Industries and commerce.	..	..	..
	01, Loans to Southern Structurals Limited	Do			
	02, Loans to Sakthi Pipes Limited, Madras.				

APPENDIX D—cont.

726-C. Loans for
Consumer Industries.

AA. Sugar	Director of Sugar.	Director of Sugar.	Director of Sugar.	..
AA. Loans to Statutory Corporations, Boards and Government Companies under the control of Director of Sugar.	Do.	Do.	Do.	
01. Ways and Means Advance to Tamil Nadu Sugar Corporation Limited.	Do.	Do.	Do.	
AB. Textiles—	Director of Hand- looms and Textiles.	Director of Hand- looms and Textiles.	Director of Hand- looms and Textiles.	
AB. Loans to Statutory Corporations, Boards and Government Companies controlled by the Director of Hand- looms and Textiles.	Do.	Do.	Do.	
1. Loans to Tamil Nadu Textile Corporation.	Do.	Do.	Do.	
AA. Loans to Statutory Corporations, Boards and Government Companies—controlled by the Director of Industries and Commerce.	Do.	Do.	Do.	

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APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	01. Ways and Means Advances to Tamil Nadu Ceramics Limited.	Do.	Do.	Do.	
	02. Loans to Tamil Nadu Ceramics Limited.	Do.	Do.	Do.	
	JA. Loans to Statutory Corporations, Boards and Government Companies controlled by the Director of Industries and Commerce.	Do.	Do.	Do.	
	01. Ceramic Corporation Limited—Mechanised Brick Plant, Thirumazhisai.	Do.	Do.	Do.	
	02. Loans to Tamil Nadu Ceramics Corporation Limited.	Do.	Do.	Do.	

APPENDIX D—cont.

730—Loans to Industrial Financial Institutions.	AA. Loans to Public Undertakings.	Director of Handlooms and Textiles.	..	..	..
	AA—02. Ways and Means Advances to Handloom Finance and Trading Corporation.				
734—Loans for Power Projects.	AE. Other Loans to Electricity Boards.	Secretary to Government, Public Works Department.	Tamil Nadu Electricity Board.	..	..
735—Loans for Ports, Lighthouses and Shipping.	AB. Shipping Services—	Secretary to Government, Transport Department.			
	AA—01. Loans to Poompuhar Shipping Corporation.				
737 C. Loans for Roads and Bridges.	AA. District and other Roads.	Secretary to Government, Rural Development and Local Administration Department.	Commissioner Corporation of Madras Commissioner of Corporation, Madurai, Inspector of Municipalities.	..	..
	AC. Loans to Municipal Corporations and Municipalities. For construction of Roads and Bridges.	Do.	Do.		
	JA. Loans to (Municipalities), Municipal Corporation (Madras).	Do.	Do.		

APPENDIX D—cont.

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<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officer's.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	JB. Loans to Municipal Corporations and Municipality—Municipal Corporations (Madras).	Secretary to Government Rural Development and Local Administration Department.	Corporation of Madras.	Corporation of Madras.	
738 Loans for Road and Water Transport Services.	AA. Road Transport— AA. Loans to— 01. Pandiyan Roadways Corporation. 02. Cholan Roadways Corporation. 03. Cheran Transport Corporation.	Secretary to Government, Transport Department.	..	..	..
Demand 58—cont.	04. Pallavan Transport Corporation. 05. Anna Transport Corporation. 06. Kattabomman Transport Corporation. 07. Thanthai Periyar Transport Corporation.	Do.	Do.	Do.	

APPENDIX D—cont.

		Director, Public (Tourism).	Director, Public (Tourism).	Director, Public (Tourism).
744. C. Loans for other Transport Com- munication Services.	AA. Tourism	Director, Public (Tourism).	Director, Public (Tourism).	Director, Public (Tourism).
766. Loans to Govern- ment Servants, etc.	AA. House Building Advances JA. Loans to Government Servants for Cons- truction of Houses.	Secretary to Govern- ment Housing and Urban Develop- ment Department.	..	..
	AB. Advance for pur- chase of Motor Conveyances.	Secretary to Govern- ment, Finance Depart- ment.	..	..
	AC. Advances for pur- chase of other con- voyances.	Concerned Adminis- trative Departments.	..	..
	AD. Festival Advances—	Do.		
	AE. Other Advances—	Do.		
767. Miscellaneous Loans.	AA. Loans to Panchayati Raj Institutions.	Secretary to Govern- ment, Rural Development and Local Administra- tion Department.	Secretary to Govern- ment, Rural Development and Local Administra- tion Department.	Secretary to Govern- ment, Rural Development and Local Administra- tion Department.
	01. Loans to cover deficit sanctioned by Rural Develop- ment and Local Administration De- partment.	Do.	Do.	Do.
	02. Other Loans	Do.	Do.	Do.
	03. Construction of Markets, Buildings, Electric Lighting, etc.	Do.	Do.	Do.

APPENDIX D—cont.

<i>Demand and Major head.</i>	<i>Minor head and heads subordinates thereto.</i>	<i>Chief Controlling officer.</i>	<i>Subordinate controlling officer.</i>	<i>Disbursing officers.</i>	<i>Remarks.</i>
(1)	(2)	(3)	(4)	(5)	(6)
	AB. Loans to Municipal Corporations and Municipalities—Municipal Corporation (Madras).	Do.	Do.	Do.	..
	AC. Loans to Municipal Corporations and Municipalities—Municipal Corporation (Madurai).	Do.	Do.	Do.	.
	AD. Loans to Municipal Corporations and Municipalities—Municipalities.	Do.	Do.	Do.	..
	AE. Loans to Cultivators.	Commissioner of Land Revenue.	..	..	..
	01. Development of Gramadao Villages.				
	AG. Loans to parties—by the Director of School Education.				.

APPENDIX--E

APPEN

(See Para-

LIST OF CASES IN WHICH APPROPRIATION ARE NOT PLACED AT THE HANDS OF GOVERNMENT AND THE EXPENDITURE AGAINST WHICH ASSISTANCE OF MONTHLY STATEMENTS OF ACTUALS RECEIVED FROM

<i>Serial number and Demand number.</i>	<i>Major and Sub-major head.</i>
(1)	(2)
(1) 9. Head of State, Ministers and Headquarters staff.	285. Information Tourism Tamil Culture. A. Information Tourism Tamil Culture.
(2) 13. Administration of Justice.	214. Administration of Justice A. Administration of Justice.
(3) 19. Public Health	282. Public Health, Sanitation and Water-supply. A. Public Health and Sanitation.
(4) 28. Community Development Projects, etc.	314. Community Development —A. General.
(5) 28. Community Development Projects, etc.	314. Community Development —A. General.

DLX E.

graph 119)

DISPOSAL OF CHIEF CONTROLLING OFFICERS BUT ARE RETAINED IN IS CONTROLLED BY THE DEPARTMENTS OF GOVERNMENT WITH THE ACCOUNTANT-GENERAL.

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

*Administrative Department
of the Government controlling
the expenditure.*

(3)

(4)

AE. Other expenditure—I. Non-plan. AC. Gandhi Illam Establishment.	Information Tourism (Tamil) culture
AJ. Other expenditure—I. Non-plan. AC. Assistance to Indian Law Institute.	Law Department.
AB. Prevention and control of diseases—I. Non-plan. AE. Grants for Public Health purposes.	Health and Family Welfare Department.
AC. Assistance to Panchayati Raj Institutions—I. Non-plan— AA. Local Cess Surcharge Matching Grant.	Rural Development and Local Administration Department.
AC. Assistance to Panchayati Raj Institutions—I. Non-plan— AB. House Tax Matching Grant.	Rural Development and Local Administration Department.

<i>Serial number and Demand number.</i>	<i>Major and Sub-major head.</i>
(1)	(2)
(6) 28. Community Development Projects, etc.	314. Community Development—A. General.
(7) 33. Housing	233. Housing—A. General.
(8) 40. Road Transport—Services and Shipping.	335. Ports, Light Houses and Shipping—A. Ports and Pilot age.
(9) 39. Roads and Bridges ..	337. Roads and Bridges. A. Roads and Bridges.
(10) 41. Relief on account of Natural Calamities.	289. Relief on account of Natural Calamities—D. General.
(11) 42. Pensions and other Retirement Benefits.	266. Pensions and other Retirement Benefits. A. Pensions and other Retirement Benefits.
(12) Do. ..	266. Pensions and other Retirement Benefits. A. Pensions and other Retirement Benefits.
(13) 30. Social Welfare ..	288. Social Security and Welfare—E. Other Social Security and Welfare Programmes.
(14) 42. Pensions and other Retirement Benefits.	Do

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

*Administrative Department
of the Government controlling
the expenditure.*

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|---|--|
| AA. Assistance to Panchayati Raj Institutions—I. Non-plan— | Rural Development and Local Administration Department. |
| AD. Assistance to Panchayats and Panchayat Unions in aid of general balances. | |
| AC. Assistance to Housing Boards, Corporations, etc.—Schemes in the Five Year Plan—II State Plan. | Housing and Urban Development Department. |
| AA. Investigation—I. Non-plan— | Transport Department. |
| AA. Marine Investigation Division in the Tamil Nadu Port Department. | |
| AF. District and other Roads—I. Non-plan, | Rural Development and Local Administration Department. |
| AR. Grants to Municipalities for road maintenance. | |
| AC. Transfer To/From Reserve Funds and Deposit Accounts. | Finance (Budget General I) Department. |
| All minor Heads except the Minor Head— | Finance (Pension) Department |
| AK. Pensions to Employees of State Aided Educational Institutions. | |
| AK. Pensions to Employees of State Aided Educational Institutions. | Education Department |
| AA. Pensions granted under Social Security Schemes. | Finance (F and A) Department |
| AC. Pensions to Freedom Fighters, their dependents, etc. | Public (General) Department. |

<i>Serial number and Demand number.</i>		<i>Major and Sub-major head.</i>	
(1)		(2)	
15	43. Miscellaneous ..	..	247. Other Fiscal Services.
			A. Other Fiscal Services.
16	Do.		249. Interest Payments— F. Interest or other Obligations.
17	Do. ..	..	265. Other Administrative Services.
			A. Other Administrative Services.
13	Do. ..	..	Do.
19	Do. ..	..	Do.
20	Do. ..	..	268. Miscellaneous General Ser- vices.
			A. Miscellaneous General Ser- vices.
21	Do. ..	..	Do.

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

*Administrative Department
of the Government controlling
the expenditure*

(3)

(4)

AA. Promotion of Small Savings —I Non-plan— AA. Secretariat Staff.	Finance (Small Savings) Department.
AB. Miscellaneous—I, Non-plan— AA. Interest Payment on Govern- ment Securities in Time- barred cases.	Finance (Ways and Means Department.
AI. Administration of Citizenship Act—I, Non-plan— AA. Administration of Indian citizenship Act, 1955.	Home (Citizenship) Depart- ment.
AL. Other expenditure—I, Non- plan— AA. Charges on account of Deportation of Foreign Nationals other than Pakis- tanis.	Public (Foreigners) Department
AL. Other expenditure—I, Non- plan— AK. Tamil Nadu Raffle—Secre- tariat Staff.	Finance (Raffle) Department.
AC. Loss by Exchange—I, Non- plan— AA. Loss by Exchange.	Finance (Budget General-1) Department.
AD. Transfers to/from Reserve Funds and Deposit Accounts. AA. Amount transferred to Tamil Nadu Special Welfare Fund 23, Inter-Account Trans- fers.	Finance (Ways and Means) Department.

	<i>Serial number and Demand number.</i>		<i>Major and Sub-major heads.</i>
	(1)		(2)
22	43. Miscellaneous	..	268. Miscellaneous General Services.
23	Do.	..	Do.
24	Do.	..	Do.
25	Do.	..	Do.
26	Do.	..	Do.
27	Do.	..	Do.
28	Do.	..	Do.
29	Do.	..	Do.

*Minor head, Group Sub-head,
Sub-head and Detailed heads. . . Administrative Department
of the Government controlling
the expenditure.*

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(4)

- AE. Other expenditure—I. Non-
plan— P & AR (Services) Department.
- AB. Assistance to the Tamil
Nadu Non-Gazetted Govern-
ment Officers Union.
- AE. Other expenditure—I. Non-
plan— Public (Political) Department
- AC. Charges in connection with
the visit of High Personages.
- AE. Other expenditure—I. Non-
plan— Public (Political) Department
- AF. Charges in Connection with
State Functions.
- AE. Other expenditure—I. Non
plan— Public (Military) Department.
- AG. National, International and
Special Days under Public
Department.
- AE. Other expenditure—I. Non-
Plan— P & A R (perK) Depart-
ment.
- AH. Assistance to Tamil Nadu
Secretariat Association towards
expenditure on employment
of staff.
- AE. Other expenditure—I. Non-
plan— Do.
- AI. Assistance to Tamil Nadu
Secretariat Association towards
Recreational activities.
- AE. Other expenditure—I. Non-
plan— Public Works Department.
- AJ. Contribution towards the
maintenance of uneconomic
Posts and Telegraph Offices.
- AE. Other expenditure—I. Non-
plan— Public (Political) Department.
- AK. Allowances to the Members
of the Ruler's family, Pudu-
kottai.

<i>Serial number and Demand number.</i>		<i>Major and Sub-major head.</i>	
(1)		(2)	
30	43. Miscellaneous	..	268. Miscellaneous General Services.
31	Do.	..	Do.
32	Do.	..	Do.
33	Do.	..	284. Urban Development.— A. General.
34	Do.	--	Do.
35	Do.	--	288. Social Security and Welfare—B. Relief and Rehabilitation of Displaced persons.
36	Do.	--	Do.

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

*Administrative Department
of the Government controlling
the expenditure*

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| <p>AE. Other expenditure—I. Non-Plan—AL. Allowances to Palace Servants and others, Pudukottai.</p> | <p>Public (Political) Department.</p> |
| <p>AE. Other expenditure—I. Non-Plan—AM. Payments to other Governments, Kerala.</p> | <p>Do.</p> |
| <p>AE Other Expenditure—I. Non Plan—AX. Contribution to Tamil Nadu Government Servant Group Insurance Scheme (Family Benefit Scheme).</p> | <p>Finance (Pension) Department.</p> |
| <p>AB Assistance to Municipalities, Corporations, etc.—I. Non-Plan—AA. Assistance to Municipal Councils, in aid of general balances.</p> | <p>Rural Development and Local Administration Department</p> |
| <p>AB. Assistance to Municipalities, Corporations, etc.—I. Non-Plan—AB. Assistance to Corporation of Madras.</p> | <p>Do.</p> |
| <p>AD Rehabilitation of Repatriates from other countries.—I. Non-Plan—AA. Displaced persons from Pakistan.</p> | <p>Revenue Department.</p> |
| <p>AD. Rehabilitation of Repatriates from other countries.—I. Non-Plan—AB. Repatriates from other countries.</p> | <p>Do.</p> |

*Minor head, Group sub-head,
Sub-head and Detailed heads.*

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*Administrative Department
of the Government controlling
the expenditure.*

(4)

AE. Other programmes—I. Non-Plan AA. Assistance to Muslim Gosha Women's Aid Society by Public Department.

Public (General) Department

AE. Other programmes—I. Non-Plan—AF. Grants to Members of the fighting services for conspicuous gallantry in the field.

Public (Military) Department.

AA. Zoological and Public Gardens —I. Non-Plan AB. Contribution to the Madras Corporation for the maintenance of Zoological Gardens.

Rural Development and Local Administration Department

AD. Donations for charitable purposes—I. Non-Plan—AA. Donations to Monegar Choultry.

Do.

AD. Donations for charitable purposes—I. Non-Plan—AB. Donations to other Institutions like Salvation Army, Friend-in-need Society.

Revenue Department.

AD. Donations for charitable purposes—I. Non-Plan—AD. Other Langarkhanas under Revenue Department.

Do.

<i>Serial number and Demand number.</i>		<i>Major and Sub-major head.</i>
	(1)	(2)
43	43. Miscellaneous	295. Other Social and Community Services. A. Other Social and Community Service.
44	Do. ..	Do.
45	Do. ..	331. Water and Power Development Services—B. Power Development.
46	Do. ..	Do.
47	Do.	334. Power Projects—F. General.
48	Do.	336. Civil Aviation—A. Civil Aviation.
49	58. Loans and Advances by the State Government.	677. Loans for Education, Art and Culture.

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

(3)

*Administrative Departments
of the Government controlling
the expenditure.*

(4)

AD. Donations for charitable purposes—I. Non Plan—
AE. Indian—Choultries Under
Revenue Department. Revenue Department.

AE. Other Expenditure—I. Non- Plan—AF. Grants to Todhunter
Nagar Residents' Association. Public Works Department.

AA. Other expenditure—I. Non- Plan—AA. Acquisition of lands for
Tamil Nadu Electricity Board. Do.

AA. Other Expenditure—I. Non- Plan—AB. Assistance to Tamil Nadu
Electricity Board. Do.

AA. Assistance to Electricity Boards—I. Non-Plan—AA. Assis-
tance to Tamil Nadu Electricity Board for Tuticorin Thermal Project. Do.

AA. Training and Education—I. Non-Plan—AA. Assistance for
Aviation purposes. Do.

AB. Secondary Education—I. Non- Plan AA. Loans to other parties—
Controlled by the Secretary to Government, Education
Department—08. Advances to aided school teachers for
celebration of marriage. Education Department

	<i>Serial number and Demand number.</i>	<i>Major and Sub-major head.</i>
	(1)	(2)
50	58. Loans and Advances by the State Government.	682. Loans for Public Health, Sanitation and Water- supply. C. Loans for Public Heater sanitation and water-supply.
51	Do.	Do.
52	Do.	Do.
53	Do.	Do.
54	Do.	Do.

*Minor head, Group Sub-head,
sub-head and Detailed heads.*

(3)

*Administrative Department
of the Government controlling
the expenditure.*

(4)

AA. Public Health and Sanitation Programmes. Schemes in the Fifth Five-Year Plan—II State Plan JA. Loans to Municipal Corporations and Municipalities—Municipal Corporation (Madras).

Rural Development and Local Administration Department.

AB. Sewerage Schemes—Schemes in the Fifth Five-Year Plan—II State Plan—JC Loans to Municipal Corporations and Municipalities—Municipal Corporation (Madras) — 01. Drainage Schemes. (I.C.D.P.)

Do.

AB. Sewerage Schemes—Schemes in the Fifth Five Year Plan—II State Plan—JD. Loans to Municipal Corporations and Municipalities—Municipal Corporation (Madurai)—01. Drainage Schemes.

Do.

AB. Sewerage Schemes—Schemes in the Fifth Five-Year Plan—II State Plan JE—Loans to Municipal Corporations and Municipalities—Municipalities—01. Drainage Schemes.

Do.

AC. Urban Water-Supply Schemes—Schemes in the Fifth Five-Year Plan—II State Plan—JA. Loans to Municipal Corporations and Municipalities—Municipal Corporation (Madras)—01. Water-Supply Schemes. (I.C.D.P.)

Do.

<i>Serial number and Demand number.</i>	<i>Major and Sub-major head.</i>
(1)	(2)
55 58. Loans and Advances by the State Government.	682. Loans for Public Health, Sanitation and Water-Supply. C.Loans for Public Health, Sanitation and Water-Supply.
56	Do.
Do.	
57	Do.
Do.	
58	Do.
Do.	

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

*Administration Department
of the Government controlling
the expenditure.*

(3)

(4)

AC. Urban Water-Supply Schemes
—Schemes in the Fifth Five-
Year Plan—II State Plan—
Loans to Municipal Corpora-
tions and Municipalities—Muni-
cipal Corporation (Madurai)—
01. Water-Supply Schemes.

**Rural Development and Local
Administration Department.**

AC. Urban Water-supply Schemes
—Schemes in the Fifth
Five-Year Plan—II State Plan
—JC Loans to Municipal Corpora-
tions and Municipalities—
01. Water-Supply Schemes.

Do.

AC. Urban Water-Supply Schemes
—Schemes in the Fifth Five-
Year Plan—II State Plan—
JD Loans to Statutory Corpora-
tions, Boards and Government
Companies — Controlled by
Secretary to Government,
**Rural Development and Local
Administration Department.**
02. Veeranam Water - Supply
Scheme.

Do.

**AD Rural Piped Water-Supply
Schemes**—Schemes in the Fifth
Five-Year Plan—II State
Plan—JA. Loans to Panchayati
Raj Institutions — 01. Water-
Supply Schemes (executed by
Tamil Nadu Water-Supply and
Drainage Board).

Do.

<i>Serial number and Demand number.</i>	<i>Major and Sub-major head.</i>
(1)	(2)
59 58. Loans and Advances by the State Government.	682. Loans for Public Health, Sanitation and Water- Supply. C. Loans for Public Hea'th Sanitation and Water- Supply.
60 Do	683. Loans for Housing. C. Loans for Housing.
61 Do.	Do.
62 Do.	684. Loans for Urban Deve- lopment.
63 Do.	Do.

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

(3)

*Administrative Departments
of the Government controlling
the expenditure.*

(4)

AD Rural Piped Water-Supply Schemes—Schemes in the Fifth Five-Year Plan—II State Plan JA. Loans to Panchayati Raj Institutions—02. Investigation of Water-Supply Schemes (Undertaken by Tamil Nadu Water-Supply and Drainage Board.)

Rural Development and Local Administration Department.

AA Loans for Housing Boards, Corporations, etc.—Schemes in the Fifth Five-Year Plan—II State Plan JA. Loans to Tamil Nadu Housing Board.

Housing and Urban Development Department.

AK Slum Clearance and Improvement Schemes—Schemes in the Fifth Five-Year Plan—II State Plan JA. Loans to Statutory Corporations, Boards and Government Companies—01. Loans to Tamil Nadu Slum Clearance Board.

Do.

aa Urban Development—Schemes in the Fifth Five-Year Plan—II State Plan JB. Loans to Municipal Corporations and Municipalities—Municipal Corporation (Madras)—01. Town Planning Schemes.

Rural Development and Local Administration Department.

AA Urban Development—Schemes in the Fifth Five-Year Plan—II State Plan JC. Loans to Municipal Corporations and Municipalities—Municipal Corporation (Madurai)—01. Town Planning Schemes.

Do.

	<i>Serial number and Demand number.</i>	<i>Major and Sub-major head.</i>
	(1)	(2)
64	58. Loans and Advances by the State Government.	684. Loans for Urban Deve- lopment. C. Loans for Urban Develop- ment.
65	Do.	Do.
66	Do.	685. Loans for Information and publicity. C. Loans for Information and Publicity
67	Do.	688. Loans for Social Security and Welfare. C. Loans for Social Security and Welfare.
68	Do.	Do.

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

*Administrative Department
of the Government controlling
the expenditure.*

(3)

(4)

AA. Urban Development—Schemes
in the fifth Five-Year
Plan—II State Plan JD Loans
to Municipal Corporations and
Municipalities—Municipalities
—01. Town Planning Schemes.

Rural Development and Local
Administration Department.

AA Urban Development—Schemes
in the Fifth Five-Year
Plan—II State Plan JE Loans
to statutory Corporations,
Boards and Government Com-
panies—Tamil Nadu Housing
Board—01. Bulk Acquisition
and Land Development Scheme.

Housing and Urban Develop-
ment Department.

AA. Information and Publicity—
I. Non plan AA Loans Controlled
by the Director of Information
and Public Relations Loans to
the Students of Institute of
Film Technology, Madras.

Information, Tourism (Tamil)
culture Department.

AB Social Welfare—I. Non-Plan
AB Loans to statutory Corpo-
rations, Boards and Govern-
ment Companies—01. Loans
to State Wakf Board

Commercial Taxes and Religious
Endowments Department.

AD Rehabilitation Schemes—I.
Non-Plan AC. Loans to other
parties controlled by the
Secretary to Government,
Revenue Department.

Revenue Department.

	<i>Serial number and Demand number.</i>	<i>Major and Sub-Major head.</i>
	(1)	(2)
9	58. Loans and Advances by the State Govern- ment.	705. Loans for Agriculture.
70	Do.	709. Loans for Food. C. Loans for food.
71	Do.	710. Loans for Animal Hus- bandry. C. Loans for animal Husbandry.
72	Do.	711. Loans for Dairy Develop- ment. C. Loans for Dairy Development.
73	Do.	713. Loans for Forest. C. Loans for Forest.

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

*Administrative Department
of the Government controlling
the expenditure.*

(3)

(4)

AH. Agricultural Education—
Schemes in the Fifth Five-Year
Plan—II State Plan JB Loans
to other parties—Controlled by
the Secretary to Government,
Agriculture Department—01.
Students studying in Agricul-
tural College.

Agriculture Department.

AA. Procurement and Supply—
I Non-Plan AA Loans to Stat-
utory Corporations, Boards and
Government Companies—01.
ways and means Advance to
Tamil Nadu Civil Supplies
Corporation.

Food Department.

AA. Veterinary education and
Training I. Non-Plan AB Loans
to other Parties controlled by
the Director of Veterinary Edu-
cation and Research 02. Students
Studying in Veterinary Colleges.

Agriculture Department.

AA. Dairy Development—I. Non-
plan AA Loans to Statutory
Corporations, Boards and
Government Companies—01.
Tamil Nadu Dairy Develop-
ment Corporation Limited.

Do.

AB. Forest Conservation and
Development—Schemes in
the Fifth Five-Year Plan—II
State Plan—JA. Loans to Statu-
tory Corporations, Boards and
Government companies 01. Loans
to Tamil Nadu Forest Planta-
tion Corporation Limited.

Forests and
Department.

Fisheries

*Minor head, Group Sub-head
Sub-head and Detailed heads.*

*Administrative Department
of the Government controlling
the expenditure.*

(3)

(4)

AC. Other Loans—I Non-Plan—

AC. Loans to Statutory Corporations, Boards and Government Companies—Controlled by the Secretary to Government, Industries Department—01. Ways and Means Advance to Tamil Nadu Small Industries Corporation Limited.

Industries Department.

AH—Khadi Industries—Schemes in the Fifth Five-Year Plan IV. Central Sector—XA. Loans to Statutory Corporations, Boards and Government Companies controlled by the Secretary to Government, Rural Development and Local Administration Department.

Rural Development and Local Administration Department.

AE. Other Loans to Electricity Board—I. Non-Plan—AA. Loans to Statutory Corporations, Boards and Government Companies, controlled by the Secretary to Government, Public Works Department—

Public Works Department.

aa. Ports I. Non-Plan—AA. Loans to Port Trusts and other Port Funds—01. Minor Port Funds.

Transport Department.

506-27—34

506-27—47A

	<i>Serial number and Demand number.</i>	<i>Major and Sub-major head.</i>
	(1)	(2)
78	53. Loans and Advances by the State Government.	737. Loans for Roads and Bridges C. Loans for Roads and Bridges.
79	Do.	Do
80	Do.	738. Loans for Road and Water Transport Services. C. Loans for Road and Water Transport Services.
81	Do.	Do.
82	Do.	766. Loans to Government Servants, etc. C. Loans to Government Servants, etc.
83	Do.	Do.

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

*Administrative Department
of the Government controlling
the expenditure.*

(3)

(4)

- | | |
|---|---|
| <p>AA. District and other Roads—
Schemes in the Fifth Five-Year
Plan—II. State Plan—JA. Loans
to Municipal Corporation and
Municipalities—Municipal Cor-
poration (Madras)—01. Con-
struction of Roads and Brid-
ges.</p> | <p>Rural Development and Local
Administration Department.</p> |
| <p>AA. District and other Roads—
Schemes in the Fifth Five Year
Plan, . II. State Plan—JB. Loans
to Municipal Corporations and
Municipalities—Municipal Cor-
poration (Madurai)—01. Con-
struction of Roads and Bridges.</p> | <p>Do.</p> |
| <p>AA. Road Transport—I. Non-
Plan—AA. Loans to Statutory
Corporations, Boards and
Government Companies—Road-
ways Corporations.</p> | <p>Transport Department.</p> |
| <p>AA. Road Transport—Schemes
in the Fifth Five-Year Plan—
II. State Plan JA Loans to Statu-
tory Corporations, Boards and
Government Companies—Road-
ways Corporations.</p> | <p>Do.</p> |
| <p>AA. House Building Advances</p> | <p>Housing and Urban Developmen
Department.</p> |
| <p>B. Advances for purchase of
Motor Conveyances.</p> | <p>Finance (Salaries) Department</p> |

<i>Serial number and Demand number</i>	<i>Major and Sub-major head.</i>
(1)	(2)
84. 58. Loans and Advances by the State Government.	766. Loans to Government. Servants, etc. C. Loans to Government, Servants etc.
85 Do.	Do.
86 Do.	Do.
87 Do.	Do.
88 Do.	767. Miscellaneous Loans. C. Miscellaneous Loans.
89 Do.	Do.

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

*Administrative Department
of the Government controlling
the expenditure.*

(3)

(4)

AC. Advances for purchase of Finance (Salaries) Department,
other conveyances.

AD. Festival Advances .. Do.

AE. Other Advances—

01. Advances to Junior I.A.S. Public Department.
Officers.

AE. Other Advances—

19. Handicrafts Advances Industries Department.

AA. Miscellaneous Loans—I. Non- Rural Development and Local
Plan—AA. Loans to Panchayati Administration Department
Raj Institutions—

01. Loans to cover deficit
sanctioned by Rural Do.
Development and Local
Administration Department.

AA. Miscellaneous Loans—I. Non- Do.
Plan—AB. Loans to Municipal Cor-
porations and Municipalities—
Municipal Corporation,
Madras—

17. Ways and Means Advan-
ce

*Serial number and
Demand number.*

*Major and
Sub-major head.*

(1)

(2)

90 58. Loans and Advances 767. Miscellaneous Loans
by the State Government. C. Miscellaneous Loans.

91

Do.

Do.

92

Do.

Do.

93 Do.

Do.

*Minor head, Group Sub-head,
Sub-head and Detailed heads.*

*Administrative Department
of the Government Controlling
the expenditure.*

(3)

(4)

AA. Miscellaneous Loans—I. Non-Plan—AC, Loans to Municipal Corporations and Municipalities—Municipal Corporation (Madurai)—

Rural Development and Local Administration Departments

01. Construction of office buildings.

AA. Miscellaneous Loans—I. Non-Plan—AD, Loans to Municipal Corporations and Municipalities—Municipalities, 01. Construction of Markets, Buildings, Electric Lighting, Etc. 02. Loans to cover Deficit sanctioned by Rural Development and Local Administration Department.

Do.

AA. Miscellaneous Loans—Schemes in the Fifth Five-Year Plan—II. State Plan—JA. Loans to Panchayati Raj Institutions—01. Remunerative Enterprises like Bus Stands, Markets, etc.

Do.

AA. Miscellaneous Loans—Schemes in the Fifth Five-Year Plan—II. State Plan—JB. Loans to Municipal Corporations and Municipalities—Municipal Corporation (Madras) 01. Construction of markets, buildings, electric lighting, etc.

Do.

*Serial number and
Demand number.*

*Major and
Sub-major head.*

(1)

(2)

64 58 Loans and advances by the State Government. 767. Miscellaneous Loans.
C. Miscellaneous Loans.

95

Do.

Do.

*Minor-head, Group Sub-head,
Sub-head and Detailed heads.* *Administrative Department
of the Government Controlling
the expenditure.*

(3)

(4)

AA. Miscellaneous Loans— Rural Development and Local
Schemes in the Fifth Five- Administration Department.
Year Plan—II. State Plan—
JC. Loans to Municipal Corpora-
tions and Municipalities—
Municipal Corporation—
(Madurai)—01. Construction
of bus stands and Markets. 02.
Purchase of Tipping Lorries.

AA. Miscellaneous Loans—
Schemes in the Fifth Five- Do.
Year Plan—II. State Plan—
JD. Loans to Municipal Corporations
and Municipalities—Municipali-
ties. 01. Construction of bus
Stands, Markets, etc.

APPENDIX F.

(List of items of expenditure charged on the Consolidated Fund of the State.)

[See paragraph 17 (10).]

1. Emoluments of the Governor.

2. Allowances of the Governor and other expenditure relating to his office for which provision is required to be made by the Government of India (Governor's Allowances and Privileges) Order, 1950—

(a) Equipment and travelling allowances and cost of motor cars on appointment.

(b) Sumptuary allowance.

(c) Contract allowance, i.e., an allowance for miscellaneous expenses including maintenance of motor cars.

(d) Tour expenses.

(e) Renewal of furnishings of official residences.

(f) Comptroller of the household, Aides-de-Camp and office establishment.

(g) Entertainment allowance.

(h) [*Deleted*].

(i) Medical establishments.

(j) Maintenance and repairs of furnishings of official residences.

(k) Original works and repairs of official residences.

(l) Maintenance of Government House Gardens.

(m) Stationery and Printing charges of the Government House Establishments.

[Article 202 (3) (a) of the Constitution of India and the Second Schedule.]

3. Salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly and of the Chairman and the Deputy Chairman of the Legislative Council.

[Article 202 (3) (b) of the Constitution of India.]

4. Debt charges including interest, sinking fund charges and redemption charges and other expenditure relating to the raising of loans and the service and redemption of debt (such as commission to the Reserve Bank, advertisement charges, cost of printing scripts, etc., and the Commission to the Reserve Bank for management of debt).

[Article 202 (3) (c) of the Constitution of India.]

5. Expenditure in respect of the salaries and allowances of Judges of the High Court.

[Article 202 (3) (d) of the Constitution of India.]

6. Any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal.

[Article 202 (3) (e) of the Constitution of India.]

Note :—The expenditure consequent on the award of an Arbitrator under Arbitration Act, 1940 and Section 10A of T. A. Act, 1947 is not a charged item of expenditure.

7. (i) The administrative expenses of the High Court [in respect of (a) Registrar, (b) Translation and Printing establishment and (c) Sheriff and Law Reports] including all salaries and allowances and pensions payable to or in respect of the officers and servants of the Court.

(ii) Expenditure on the original works and repairs to the High Court Buildings; and

(iii) Cost of stationery supplied and printing work done for the High Court.

[Article 229 (3) of the Constitution of India.]

Note 1.—The expenditure on the original works and repairs to the High Court Buildings should be treated as “ Voted ” so long as the administrative control of the building vests in the Public Works Department.

2. The expenditure on cost of stationery supplied and printing work done for the High Court should be treated as “ voted ” so long as the expenditure is incurred by the Director of Stationery and Printing and remains finally debited to the grant “ Stationery and Printing ”.

8. The salaries and allowances of the Secretariat staff of the Governor and the office accommodation and the expenditure on other facilities to be provided for them, e.g., cost of stationery articles supplied to and the printing work done for the Governor's Secretariat staff.

[Article 202 (3) of the Constitution of India.]

9. The expenses of the Public Service Commission including the salaries, allowances and pensions payable to or in respect of the members or staff of the Commission.

[Article 322 of the Constitution of India.]

10. Pensions payable to or in respect of the following officers or services—

(a) Persons referred to in items 5, 7, 8, and 9 above.

(b) Government contributions to any pension fund or provident fund in respect of persons referred to in items 5, 7, 8 and 9 above.

11. Expenditure declared by the Acts of the State Legislature as specially 'Charged' such as—

(a) Compensation to local bodies for loss of income from fees or licences granted to motor vehicles.

(b) Compensation to local bodies for loss of income from tolls and taxation on motor vehicles.

(c) Contribution to the Famine Relief Fund.

[Article 202 (3) (e) of the Constitution of India.]

[Tamil Nadu Consolidated Fund (Charged Expenditure) Act-1950 (Tamil Nadu Act XXVI of 1950).]

12. Any other expenditure declared by the constitution of India, or by the Legislature of the State by law, to be so charged.

[Article 202 (3) (f) of the Constitution of India].

APPENDIX G.

(See paragraph 3).

The Tamil Nadu Contingency Fund Act, 1954 and the Rules framed thereunder.

SECTION I.

TAMIL NADU ACT NO. II OF 1954 (AS AMENDED).

THE TAMIL NADU CONTINGENCY FUND ACT, 1954, AS AMENDED.

An Act to re-enact the Tamil Nadu Contingency Fund Act, 1950.

Whereas it is expedient to re-enact the Tamil Nadu Contingency Fund Act, 1950 (Tamil Nadu Act XIV of 1950) with certain modifications, as a result of the formation of the State of Andhra and the increasing of the area of the State of Karnataka it is hereby enacted as follows :—

1. (1) This Act may be called the Tamil Nadu Contingency Fund Act, 1954.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force at once.

2. (1) There shall be established for the State of Tamil Nadu Contingency Fund in the nature of an imprest, called " the Contingency Fund of the State of Tamil Nadu ", and consisting of a sum of thirty crores of rupees transferred from the Consolidated Fund of the State of Tamil Nadu.

(2) Such Contingency Fund shall be at the disposal of the Governor of Tamil Nadu ; and he shall have authority to make advances therefrom for the purpose of meeting any unforeseen expenditure, pending authorisation of such expenditure by the State Legislature by law under Article 205 or Article 206 of the Constitution.

(3) As often as any such expenditure is authorised by law as aforesaid, the State Government shall recoup to the Contingency Fund an amount equal to the advance taken from such Fund to meet the expenditure.

3. The State Government may, by notification in the *Tamil Nadu Government Gazette* make rules for the purpose of carrying into effect the provisions of this Act.

SECTION II.

Tamil Nadu Contingency Fund Rules, 1963.

In exercise of the powers conferred by section 3 of the Tamil Nadu Contingency Fund Act, 1954 (Tamil Nadu Act II of 1954), the Governor of Tamil Nadu hereby makes the following Rules :—

RULES.

1. *Short title.*—These Rules may be called the Tamil Nadu Contingency Fund Rules, 1963.

2. *Administration of the Fund.*—The Contingency Fund shall be held on behalf of the Governor by the Secretary to Government in the Finance Department.

3. *Application to whom shall be made.*—Applications for advances from the Contingency Fund shall be made in triplicate in Form 'A' appended to these rules to the Secretary to Government of Tamil Nadu in the Finance Department.

4. *Sanction of Advance.*—(1) The order sanctioning the advance shall specify the amount, the grant or appropriation to which it relates and contain brief particulars by sub-heads and detailed heads which are units of appropriation of the expenditure for meeting which it is made. A copy of such order shall also be forwarded to the Accountant-General, Tamil Nadu.

Explanation.—When an advance is sanctioned from the Contingency Fund notwithstanding such sanction, the amount shall continue to form part of that Fund till it is actually withdrawn and spent on the specific purpose for which the advance is sanctioned.

(2) The order authorising an advance from the Contingency Fund shall not lapse with the close of the year but shall lapse only on the passing of the Supplementary Appropriation Act referred to in rule 5.

(3) The expenditure shall be restricted to the advance sanctioned under sub-rule (1) and if the expenditure is anticipated to exceed the advance already advanced a further advance shall be obtained.

5. *Authorisation of the Expenditure by the Legislature.*—The supplementary estimates for all expenditure so sanctioned and withdrawn under rule 4 shall be presented to the Legislature at the first or second meeting of the Legislature, as may be practicable immediately after the advance is sanctioned. As soon as the Legislature has authorised the additional expenditure by including it at any [Supplementary Appropriation Act, the advances made from the Contingency Fund shall be resumed to that Fund.

Explanation.—(i) While presenting the Supplementary Estimates for all expenditure financed from the Contingency Fund, a Note to the following effect shall be appended to such estimates:—

“The expenditure is on a ‘New Service’ ‘or on a’ New Instrument of Service”. An advance of Rs. _____ was sanctioned from the Contingency Fund to meet the expenditure initially. The amount is included in the Supplementary Estimates.”

(ii) In case where large savings within the grant are anticipated and the amount sanctioned from the Contingency Fund can be met therefrom, the following Note shall be included in the explanatory note:—

“The expenditure is on a ‘New Service’ or on a “New Instrument of Service”. An advance of Rs. _____ was sanctioned from the Contingency Fund to meet the expenditure initially. An amount of Rs. _____ (Rupees _____ only) will be met from the savings within the grant. The balance of Rs. _____ (Rupees _____ only)/a token provision of Rs. 1,000 is included in the Supplementary Estimates”.

“An advance obtained from the Contingency Fund for expenditure on a “New Service” or on a “New Instrument of Service” during the “Vote on Account” period for which adequate provision exists in the Appropriation Bill for the year will stand resumed to the Fund as soon as the Appropriation Act for the whole year has been passed by the Legislature and assented to by the Governor”.

6. *Cancellation of order sanctioning the advance.*—If in any case after the order sanctioning an advance from the Contingency Fund has been issued under rule 4 and before action is taken in accordance under rule 5, it is found that the advance sanctioned may remain wholly or partly unutilised, an application shall be made to the sanctioning authority for cancelling or modifying the sanction as the case may be.

A copy of the order cancelling the advance, which shall give a reference to the number and date of the order under which the original advance is made shall be forwarded to the Accountant-General, Tamil Nadu.

7. *Procedure to be followed where supplementary demand or appropriation of the Legislature is not obtained.*—If any expenditure has been incurred during any year by withdrawing an advance from the Contingency Fund and a supplementary demand or appropriation is not obtained during the same year for meeting such expenditure, then the funds for such expenditure shall be provided for in the next following year either by means of a token supplementary demand if savings are available from the grants in the annual financial statement or by a supplementary demand or appropriation for the full amount under the major and minor head concerned under which the expenditure was incurred in the year in which the advance was withdrawn from the Contingency Fund.

Explanation.—The demand or appropriation under the major and minor head concerned shall be for a token amount or for that portion of the sum which cannot be met from savings in the sanctioned grant, the amount which can be met from savings being clearly indicated in the Explanatory Memorandum. It may also be indicated that the provision includes a sum which was met out of the Contingency Fund in the previous year. In the case of expenditure on a 'New Service' or a 'New Instrument of Service' it shall also be specifically stated in the Explanatory Memorandum that the expenditure is on a 'New Service' or on a 'New Instrument of Service'.

8. *Maintenance of Accounts.*—An account of the transactions of the Fund shall be maintained by the Finance Department in Form 'B'. A record of the amounts of advances sanctioned from the Contingency Fund and of the balances available in the Fund from time to time shall be maintained in Form 'B' appended to these rules by the spending authority. The Chief Controlling Officers and their Departmental subordinates shall keep proper record of the actual expenditure incurred against the advances from the Contingency Fund in the same manner as for the expenditure out of the Consolidated Fund of the State. Proper reconciliation of the Departmental figures of expenditure out of the advances from the Contingency Fund with those booked by the Accountant-General shall also be effected.

FORM ' A '.

(See rule 3 of the Tamil Nadu Contingency Fund Rules, 1965)

Application for the advances from the Contingency Fund of the State for the year under the Tamil Nadu Contingency Fund Act, 1954 (Tamil Nadu Act II of 1954).

- 1 Name of the Department
- 2 Number and date of the Government Order in which sanction was accorded.
- 3 Details for the expenditure for which advance from the Contingency Fund is necessary.
- 4 Circumstances in which provision could not be made in the Budget.
- 5 Why its postponement is not possible
- 6 The amount required to be advanced from the Contingency Fund with full cost of the proposal for the year or part of the year, as the case may be.
- 7 Major head, sub-major head, minor head, group sub-head, sub-head, detailed head and sub-detailed head of account under which the supplementary demand or appropriation will eventually have to be obtained.
- 8 Name of the Controlling Officer at whose disposal the amount would be placed.
- 9 Whether a copy of the Government Order sanctioning the expenditure is enclosed.
- 10 Whether the expenditure for which advance from Contingency Fund is required is a 'charged' and if so whether it is due to court award.
- 11 Remarks

NOTES.—(1) In the 'Remarks' column, the fact whether the expenditure is in respect of an item included in the current Five-Year Plan or not should also be indicated.

(2) The account of advance applied for should not be for token amount.

FORM ' B '.

(See rule 8 of the Tamil Nadu Contingency Fund Rules, 1963.)

Maintenance of accounts of Contingency Fund of Tamil Nadu under the Tamil Nadu Contingency Fund Act, 1954 (Tamil Nadu Act II of 1954.)

(AMOUNT OF RUPEES.)

Serial number.	Date of transaction.	Number and name of grant or appropriation.	Number and date of the application for advance.	Number and date of the order making the advance.	Amount advanced.
(1)	(2)	(3)	(4)	(5)	(6)
Supplementary Appropriation Act providing for the additional expenditure.	Amount of advance resumed.	of Balance after each transaction.	Initials of the officer in-charge.	Remarks.	
(7)	(8)	(9)	(10)	(11)	

NOTES.—(1) The balance should be struck after each transaction.

(2) The amount of the advances should be entered in black ink when made and in red ink when resumed.

SECTION III

CONTINGENCY FUND

Accounting procedure for expenditure met out of advances from the Contingency Fund.

The following major and minor heads have been opened under 800-Contingency Fund.

*Major heads.**Minor head.*

800-Contingency Fund.	..	..	Appropriations from the Consolidated Fund (1)
			Each Major head in the Consolidated Fund.
			(Revenue Expenditure heads, Capital Expenditure, Public Debt, Loans and Advances and Inter-State Settlement) as deemed necessary will appear as a minor head.

NOTE :

(1) The amounts appropriated from the Consolidated Fund for transfer the Contingency Fund and debited under the major head " 769. Appropriations contingency Fund " will be credited under this minor head.

The actual expenditure incurred out of advances from the Contingency Fund will be recorded here giving the same details as it would have been recorded if it had been met out of the Consolidated Fund. For this purpose each major head of expenditure will be treated as a minor head subordinate to the major head "Contingency Fund".

When additional funds for expenditure financed from the Contingency Fund are provided by the Legislature and the necessary Supplementary Appropriation Acts are passed, the entire expenditure booked under "Part II—Contingency Fund" will have to be transferred to the appropriate heads under "Part I—Consolidated Fund" by *minus* debit under the various heads under the 'Contingency Fund'. This transfer will be made in the Accountant-General's Office in all cases other than those relating to Public Works, Transport and Forest Departments in respect of which necessary transfers should be made by the respective officers rendering accounts to that office in the manner indicated above.

APPENDIX H.

(See Paragraph 214.)

CENTRAL (AGENCY) SUBJECTS.

Statement showing the Estimating Officers, the dates by which departmental estimates should be received in the Accountant-General's Office and by the Government.

Heads of account.	Estimating officer.	Dates on which the estimates should reach the		
		Accountant-General's office.	Government.	
			Adminis-trative Department.	Finance Department.
(1)	(2)	(3)	(4)	(5)
A. REVENUE.				
058. Stationery and Printing—				
Stationery receipts	Director of Stationery and Printing.	Sep. 22	Sep. 27	Oct. 1
Sale of Gazettes and other publications.	Do.	Do.	Do.	Do.
059. Public Works.*	Chief Engineer	Sep. 10	Sep. 15	Oct. 1
(i) 059. Public Works	(General and Buildings) and			
(ii) 083. Housing	Chief Engineer			
(iii) 137. Roads and Bridges.	(Highways and Rural Works).			
065. Other Administrative Services.	Accountant General	..	..	Oct. 5
066. Contributions and Recoveries towards Pensions and other retirement benefits.	Accountant-General	..	..	Sep. 10
068. Miscellaneous	Accountant General	..	..	Sep. 22
General services.				
B. EXPENDITURE.				
255. Police—				
Cost of quarantine Police at Madras Harbour.	Commissioner of Police.	Sep. 25	Oct. 5	Oct. 10

CENTRAL (AGENCY) SUBJECTS

[APPX. H

Heads of	Estimating officer.	Dates on which the estimates should reach the		
		Accountant- General's office.	Government.	
			Adminis- trative Department.	Finance Department.
(1)	(2)	(3)	(4)	(5)
B. EXPENDITURE—cont.				
258. Stationery and Printing—				
Printing work done for Central Government.	Director of Stationery and Printing.	Sep. 20	Oct. 5	Oct. 15
259. Public Works * ..	Chief Engineer (General and Buildings) and Chief Engineer (Highways and Rural Works),	..	Sep. 15	Oct. 1
(i) 259. Public Works				
(ii) 283. Housing				
(iii) 337. Roads and Bridges.				
(iv) Relevant Functional Major heads i.e.				
277. Education				
278. Art and Culture				
280. Medical				
281. Family Welfare				
282. Public Health, Sanitation and Water Supply.				
284. Urban Development.				
285. Information and Publicity				
287. Labour and Employment				
288. Social Security and Welfare				
305. Agriculture.				
310. Animal Husbandry.				
312. Fisheries				
313. Forests				
320. Industries.				
335. Ports, Light Houses and shipping.				
265. Other Administrative services— Payments to states/ Union Territories for administration of Central Acts and Regulations	Accountant General			Oct. 5

* Sent by the Chief engineer direct to the Public Works Department which will refer the estimates to the Accountant-General.

APPX—

CENTRAL (AGENCY) SUBJECTS

Heads of account.	Estimating officer.	Dates on which the estimates should reach the		
		Accountant-General's office.	Government, Administrative Department.	
(1)	(2)	(3)	(4)	(5)
B. EXPENDITURE—cont.				
266. Pensions and other Retirement Benefits.	Accountant General ..	..	..	Nov. 10
268 Miscellaneous General Services—prepartition payments.	..	..	..	..
268 Miscellaneous General Services—Pensions and awards in consideration of distinguished services.	..	..	..	..
282. Public Health Sanitation and Water Supply—	..	..	..	..
Expenses in connection with epidemic diseases—Port quarantine charges at Minor Ports in Tamil Nadu	Director of Public Health and Preventive Medicine.	Sep. 25	Oct. 2	Oct. 15

APPENDIX J.

(See paragraphs 220 and 221.)

CENTRAL (AGENCY) SUBJECTS.

List of Controlling Officers.

<i>Head of Expenditure.</i>	<i>Controlling Authority.</i>
(1)	(2)
255. Police (Cost of Quarantine Police at Madras Harbour)	Commissioner of Police.
282. Public Health, Sanitation and Water Supply (Expenses in connection with epidemic diseases—Port quarantine charges at Minor Ports)	Director of Public Health and Preventive Medicine.
289. Public Works	Chief Engineer (General and Buildings) and Chief Engineer (Highways and Rural Works).
253. Stationery and Printing (Printing work done for Central Departments)	Director of Stationery and Printing

APPENDIX—K

Rulings of the Madras Public Accounts Committee—schemes of New expenditure which are not New Service.

1. When an asset of the Local Government has been damaged or destroyed by floods, cyclone, fire or unforeseen causes, the replacement of, or repairs to such an asset need not be treated as a New Service, provided that the Service which the asset gives is not changed, irrespective of the cost or change in design involved, and that the asset in the Public interest, is required to be replaced immediately.

NOTE.—The formula is applicable also to reconstruction of or replacement of an asset necessitated by wear and tear if the service intended to be provided by such reconstruction or replacement not different from or superior to that which was originally provided or intended.

II. *Employment of additional staff in pursuance of a policy of Government approved by Legislature.*—(i) Employment of additional inspectors of co-operative societies for non-credit left out. work and for supervision of credit societies is not a new service as it is the policy of Government approved by the Legislature to have inspectors for non-credit societies in Assistant Registrar's beats and to appoint inspectors for supervision of credit societies.

(ii) The appointment of a Lay Secretary for the non-technical organisation of the medical administration of hospitals in the Madras City and in the King Institute, Guindy, primarily with a view to effect economies in their internal administration, is not a new Service as it has been the policy of Government approved by the Legislature to secure economies in the administration generally and to employ additional establishments to the extent necessary to give effect to this policy.

III. *Additional expenditure due to the continued employment after the expiry of the period originally fixed of a special staff which has been appointed for a specific piece of work and for which the Legislature has voted funds for soecified period.*—If the staff did not finish the work by the date originally fixed the expenditure after that date need not be treated as a new Service.

IV. *Diversion of a Scholarship for the student of one technical subject at one institution for the study of the same or another subject to in another institution.* Such a division is not a new service.

V. *Loans and advances to a public body to which similar advances have been made in previous years.*—The grant of an advance in 1928-29 to the Board of Commissioners for Hindu Religious Endowments to whom similar advances had been granted in previous years is not a new Service.

VI *Miscellaneous.*

(1) *Debit of expenditure to a grant other than that under which it was originally voted by the Legislature.*—In consequence of the decision of Government in March, 1928 after the Budget for 1928-29 had been presented to the Legislative Council, that certain tank restoration scheme works connected with tanks in charge of the Board Revenue Department should be executed by the minor irrigation staff instead of by the Public Works Department, additional expenditure had to be incurred under Grant IV Irrigation—Civil Officers and a supplementary grant was obtained. In the opinion of the Public Accounts Committee, this is not a new Service.

(2) *Book adjustment of the value of buildings costing over Rs. 10,000 (Major works) from one department to another.*—(Item (38) in list (a) and Item (27) in list (b) in Appendix E (18) of Report of the Public Accounts Committee on the Accounts of 1929-30).

(3) *Expenditure which is not legally enforceable, but is incurred in pursuance of the decision of a civil court in exactly similar cases.*—In 1929-30 supplementary grant was obtained for the refund of repair charges on accounts of Kudimaramat works in the Coimbatore District as the claim for refunds although based on the decision of Civil Courts in exactly similar cases, was, not legally maintainable having been barred by limitation. In the opinion of the Public Accounts Committee it is not a new service as it followed by the decision of a civil court in similar cases.

(4) *Purchase of shares in private companies under the State Aid to Industries Act*

In October 1937 the Government authorised the Director of Industries and Commerce for the first time to subscribe for shares to the extent of Rs. 17,850 in the Kollegal Silk Filatures Limited. This method of State Aid is contemplated in section 6 of the Madras State Aid to Industries Act, 1922. Since this was the first case of the kind the Government considered the question whether the expenditure should be treated as being on a New Service, they decided that the object of the expenditure was not a new Service, since the Act contemplates several forms of aid of which subscribing shares is one. The Public Accounts Committee accepted this opinion of the Government.

(5) *Experimental cultivation of new plantation crops.*—In 1939-40 Experimental cultivation of Chinnamon and Wattle by the Forest Department was treated as a new Service to meet a possible objection by audit and a token authorisation of His Excellency the Governor was obtained. The question whether the experimental cultivation in small Forest areas by the Forest Department with new plantation crops should be treated as a new Service was referred to the Public Accounts Committee. The Committee considered that experimental cultivation in small Forest areas of new plantation crops need not be treated as a new Service but that such cultivation on a commercial scale after the experimental had been proved to be a success should be treated as a new Service.



FORMS



FORM A.

(See Paragraph 38 and 39.)

STATEMENT OF PAY

Statement of sanctioned posts in each permanent and temporary establishment
(both gazetted and non-gazetted.)

Budget Year 1

Department

Head of Account;

D. P. Code;

Post and designation.

(1) *Number Statement.*

(2) *Scale of pay.*

(3) *Code of scale (*).*

(4) *Amount of special pay. (if any).*

(5) *Stage number in scale.*

(6) *Number of persons.*

(7) *Total amount of days.*

(9) This will be filled by Government Data Centre

FORM B.

(See paragraph 39.)

STATEMENT OF ALLOWANCES.

Budget Year :
 Department :
 Head of Account :
 D. P. Code :

<i>Dearness allowance.</i>			<i>House Rent Allowance.</i>			<i>City Compensatory Allowances.</i>			<i>All Fixed Travel Expenses.</i>			<i>Other Allowances.</i>		
<i>Rate.</i>	<i>Number of persons.</i>	<i>Amount.</i>	<i>Rate.</i>	<i>Number of persons.</i>	<i>Amount.</i>	<i>Rate.</i>	<i>Number of persons.</i>	<i>Amount.</i>	<i>Rate.</i>	<i>Number of persons.</i>	<i>Amount.</i>	<i>Rate.</i>	<i>Number of persons.</i>	<i>Amount.</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

FORM B (a).

Total strength in the current year.

(1)

Total strength in the subsequent year.

(2)

Details of staff under the various sub-heads in the major head concerned.

(3)

FORM C.

(See Paragraphs 123 and 124.)

Designation
Demand No.
Major head

Disbursing Officers Register of Expenditure and Liabilities for the month of 19.

Number.	Subject.	<i>Minor head.</i>																	
		<i>Group Sub-head/Sub-head.</i>																	
I	<i>Units of appropriation.</i>	<i>(Detailed head and sub-detailed heads.)</i>																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
	II Appropriation ..																		
	III Expenditure to end of preceding month.																		
	IV Disbursements during the month.																		
	District, number of drawal.																		
	Serial Date																		
	V Total disbursements of the month.																		

INSTRUCTIONS.

1. As many columns as are required should be opened for the several units of appropriation under each minor head group sub-head or sub-head and the column for each unit should be subdivided to show the details and the sub-detailed account heads under each unit. There should be separate columns for showing the total figures under each unit of appropriation and under each sub-head and minor head.

2. There should be a separate register for each grant head or, if only a single register is maintained, there should be separate pages for each grant head.

3. If no separate appropriation has been communicated to an officer for a particular head, no allotment should be entered for that head, but there should be a column with the appropriate heading so that the expenditure may be properly classified.

4. Any increase or decrease in the original allotment sanctioned by the competent authority should be entered in red ink below the original figure by means of a plus or minus figure.

5. An isolated payment in another district may be indicated in the remarks column. Where however, a disbursing officer has to make frequent payments in a number of districts, separate portions of the same form may be set apart for recording the transactions in each district or a separate page may be opened for each district with an additional page for the totals.

6. Bills for grants-in-aid (other than those payable to Universities and to local bodies for water-supply and drainage), scholarships, donations (except to scientific societies), and contributions to local bodies for the pay of accountants should, when they are presented by person other than a Government officer, be accompanied by a duplicate bill in the coloured form and headed "Not payable at the treasury". Bills for the leave salaries of gazetted officers on leave within the State and for the pay and allowances of officers whose services have been lent to local bodies should similarly be accompanied by duplicate bills. The treasury officer will enter a certificate of payment on the duplicate bill and send it to a specified disbursing officer of the department concerned. The latter should enter the payment in the register with a note in the remarks column to distinguish the item from his own drawings. The chief controlling officer should decide, in consultation with his subordinate

controlling and disbursing officers to which officer such duplicate bills relating to his department should be sent and inform the treasury officer.

7. A disbursing officer should close the accounts for each month in accordance with the date of closing the sub-treasury accounts. If he has dealings with a number of sub-treasuries which close their accounts on different dates, he should close his accounts in regard to his transactions with each sub-treasury on the date on which that particular sub-treasury closes its accounts. The same procedure applies to the closing of the accounts of transactions with district treasury. In the month of March, all transactions of the month should be entered up to and including the last day of the month. Transactions of a month which take place in the month after the accounts of the month have been closed should be included in the accounts of the following month. Large payments made after the closing of the accounts should however, be indicated in the remarks column of the disbursing officer's monthly report to his immediate controlling officer.

8. A disbursing officer should include in his register the pay and allowances of gazetted officers subordinate to him who are not heads of offices and who draw from the treasury only their own pay and allowances.

9. The figures to be entered against serial number III of the monthly account will be those shown against serial number VII in the previous month's account. Liabilities incurred during the month on account of supplies ordered and expected to be received and paid for during the year should be entered against serial number VIII (b). Payments made on account of liabilities discharged should be posted against serial number VIII (c) as soon as the liabilities have been discharged simultaneously with the entry of the disbursements or adjustments against serial number IV or VI.

FORM D.

Subordinate Chief Controlling Officer's Consolidated Register of Expenditure and Liabilities for the month of 19 .

Office of the

Demand No.

Major head.

Number.	subject.	Minor head.										Remarks.
		Group Sub head/sub-head.										
		(Dotted head and sub-detailed account heads.)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
I	Units of appropriation.											
II	Appropriation											
III	Expenditure to end of preceding month											
IV	Disbursements during the month District of payment. Accounts of											
V	Total disbursements of the month.											
VI	Accountant-General's adjustments—Self as disbursing officer.											
	Officer X											
	" Y											
	" Z											
VII	Total adjustments											

FORM E.

[See paragraph 133.]

Statement showing the actual disbursements of grants to local bodies from the appropriation under Demand Major head in the budget estimates for 19 .

Number and date of Government Order sanctioning the grant.	Name of local body.	Payments made during					
		the seven months from April to October.	November.	December.	January.	February.	March.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

FORM F

[See paragraph 133]

Statement showing the progress of expenditure on works for which grants have been provided in the budget estimates for 19 .

Serial number and name of work for which the grant has been provided.	Grant provided in the budget estimates for the current year.	Expenditure incurred up to the end of December last.	Grant drawn against the expenditure column (3).	Probable expenditure during the remainder of the year.	Grant likely to be drawn during the remainder of the year.	Balance of grant which is not likely to be utilized in the current year [column (2) - column (4) + column (5)].
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM G.

[See paragraph 135 (a).]

Monthly statements—Public Works Department.

Division—

Major head—

Report of the Progress of Expenditure against Appropriation up to the end of 19 .

Serial number.	Minor head.	Detailed heads or units of appropriation.	Name of work and number of estimates.	Appropriation to end of last month.	Changes during the month.	Modified appropriation.	Expenditure during the year to end of last month.	Expenditure during the month.	Total expenditure up to date.	Outstanding liabilities to date.	Total expenditure and liabilities.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

ought forward—

FORM H.
PUBLIC WORKS DEPARTMENT.

[See paragraph 135 (a).]

Major head—

Circle—

Statements of Progressive Circle Expenditure up to the end of 19 .

(1) Number.	(2) Minor head.	(3) Detailed heads of account.	(4) Circle appropriation up to end of last month.	(5) Change in appropriation.	(6) Modified appropriation.	(7) Circle expenditure to end of last month during the year.	(8) Expenditure during the month.				(9) Total expenditure up to date.	(10) Liabilities.				(11) Total liabilities and expenditure.	(12) Remarks.
							Division.			Total.		Division.			Total.		
							A	B	C	Total.	A	B	C	Total.			

Brought forward—

NOTE.—In the case of the Chief Engineer, the expression 'State' and 'circle' should be substituted for 'circle' and 'Division', respectively.

FORM J.

FOREST DEPARTMENT.

[See paragraph 135(b).]

Progressive Statement of Expenditure in the for the month of 19 .

(1) Account heads (major heads, minor heads, sub-heads and sub detailed heads).	(2) Appropriation as modified from time to time.	(3) Expenditure to end of the preceding month.	(4) Expenditure during the month.	(5) Progressive total to the end of the month.	(6) Remarks.
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FORM K.

FOREST DEPARTMENT— CIRCLE.

[See paragraph 135 (b).]

Statement of expenditure on sanctioned works in the district for the month of 19 .

(1) Head of service.	(2) Number.	Sanction.		(4) Nature of work.	(5) Amount sanctioned.	(6) Expenditure during the month.	(7) Expenditure in previous months.	(8) Total expenditure to the end of the month.	(9) Balance unexpended.	(10) Remarks.
		(3) Date.								

FORM L.
FOREST DEPARTMENT.

[See paragraph 135(b).]

Register for consolidating Circle reports of expenditure
subordinate officers' for the month of _____ 19 .

Account head (major heads, minor heads and sub-heads and Detailed head).	Appropriation as modified from time to time.	Expenditure to end of the preceding month.	Expenditure during the month as per reports,					Progressive total to end of the month.	Remarks,
			Officer A	Officer B	Officer C	Officer D	Total		
(1)	(2)	(3)	(4)				(5)	(6)	

FORM $\frac{N}{M}$

[See paragraph 149.]

Form of application for reappropriation of funds
proceedings sanctioning

Item number.	Major, minor and sub-head and detailed head of appropriation.	Existing modified appropria- tion.	Actual expenditure up to date.	Department or offic. Modification proposed sanctioned (+ for an increase - for a reduction)
(1)	(2)	(3) RS.	(4) RS.	(5) RS.

Heads of accounts proposed to be

increased.
reduced.

NOTE.—The reasons for the modifications proposed should be detailed overleaf.
(Overleaf.)

here:

Reasons for the modifications.

(1)

(2)

303

10