

DEMANDS FOR GRANTS FOR EXPENDITURE OF THE GOVERNMENT OF KERALA FOR 2020-201

INTRODUCTORY NOTE

This publication (in three volumes) contains the Demands for Grants relating to the estimates of expenditure for 2020-21. The Demands are for gross amounts of estimated expenditure, without taking into account recoveries shown as deductions in expenditure. Particulars of deductions in expenditure are shown in the abstract of each major head.

2. The estimates of expenditure charged to the Consolidated Fund of the State are also given in this volume under the heads concerned separately as “*Charged*”.

3. The classification of expenditure is by major heads of account. The figures in the Annual Financial Statement are by such major heads. The totals of each major head of account, both gross and net, are also given in this volume at appropriate places.

4. The major heads indicate the different functions of Government such as Education, Health, Agriculture etc. Under each major head there are minor heads denoting the various programmes, both Plan and Non-Plan, under the particular function. Below the minor heads are sub heads indicating the schemes or activities under each programme. The expenditure towards salaries, wages, travel expenses, P.O.L., etc is shown as detailed heads below each sub head. The details of expenditure under detailed heads Salaries, Office Expenses, Travel Expenses and Motor Vehicles are shown under the respective detailed heads against separate object heads. The provision in the Plan sector and in the Non-Plan sector for each scheme is shown alongside. The provision for Local Bodies is provided as a lumpsum grant under the Minor head ‘191-Assistance to Municipal Corporations’, ‘192-Assistance to Municipalities’, ‘196-Assistance to District Panchayats’, ‘197- Assistance to Block Panchayats’ and ‘198-Assistance to Village Panchayats’ below the respective Major heads of account.

5. A new codification of heads of accounts was adopted from 01.04.1987. A four digit Arabic numerical code is assigned to the major heads followed by a two digit code for the relevant sub major heads and further followed by a three digit code for minor heads and two digit code for the sub heads. Coding pattern of sub/detailed heads are however, given in descending order starting from “99”. Detailed heads have been standardized and assigned uniform codes from “01” to “99”. The major heads under Revenue Expenditure have code numbers from 2011 to 3999. Those under Capital Expenditure have code numbers from 4011 to 5999. The code numbers from 6001 to 6010 are given to Public Debt, Loans and Advances, Inter State Settlement and Transfer to Contingency Fund have code numbers from 6011 to 7999. Detailed explanation regarding the codification of heads of accounts is included in the introduction to the Explanatory Memorandum on the Budget for 2020-2021.

6. A Demand is proposed for each function. The expenditure on Revenue Account, the expenditure on Capital Account and the expenditure on Loans and Advances relating to a function are brought under the same Demand. Thus, under Demand No.XVIII Medical and Public Health, the revenue expenditure under 2210-Medical and Public Health, the capital expenditure under 4210-Capital Outlay on Medical and Public Health and the loan expenditure under 6210- Loans for Medical and Public Health are brought together. This will enable one to know the cost of each function under all the accounts. Re-appropriation between the revenue account and capital account is not possible even if they are under the same Demand. Re-appropriation between 'Voted' and 'Charged' appropriation is also not permissible. Re-appropriation will, however, be possible between capital head and loan head in the same Demand.

7. Expenditure on functional buildings like colleges, hospitals etc. will be accounted for under the major heads concerned. Thus the expenditure on college buildings is shown under 2202 General Education (Revenue Account) or 4202 Capital Outlay on Education, Sports, Art and Culture depending on the magnitude of the outlay for the buildings. The Chief Engineer is, however, the estimating and controlling authority in respect of the provisions for functional building included under the various functional major heads.

8. Figures under each Demand are given under the headings, Accounts 2018-2019, Budget Estimate 2019-2020 Revised Estimate 2019-2020 and Budget Estimate 2020-2021.

9. Appendix I contains the details of the staff for which provision is included in the Demands. The works provided for in the Demands are described in Appendix II. The details of the Plan programme budgeted for are given in two volumes (Statements and Brief Description of programmes) titled "Thirteenth Five Year Plan 2017-22 Fourth Year's Programme 2020-21. Appendix IV contains the details of allocations earmarked for the Local Self Government Institutions.

10. The Budget Estimates in this publication are shown as 'Rupees in thousands'.