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GENERAL DIRECTIONS

1 General

1.1 The minor heads prescribed under each major/sub-major head in this list and also permitted to be opened as detailed in the subsequent paragraphs of these directions may be divided into such subordinate heads (called 'sub-heads') as may be needed to suit the local requirement of each Government. The ‘sub-head’ of Classification denotes and identifies the schemes undertaken in pursuance of programmes represented by 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.

1.2 Formal approval/issue of amendments by correction slips is not required for opening of new minor heads in the following circumstances:-

(a) In the cases specified in the subsequent paragraphs of these directions with nomenclature of the heads indicated therein (e.g. ‘Direction and Administration’, ‘Other Expenditure’ indicated in para 3.1 below).

(b) In cases where mere guidelines are indicated in the column for 'Minor Heads' in this List, for example ‘Each project will be a minor head’ against the major head ‘2701/4701/6701’ for ‘Major and Medium Irrigation’. However, for opening new minor heads in terms of foot-notes below major heads or otherwise, formal approval/issue of correction slips would be required.

2 Receipt Heads

2.1 The minor head ‘Services and Service Fees’(code '501') may be opened under the receipt major/sub-major heads, wherever it has not been provided, if necessary.

2.2 ‘Refunds of Revenue' shall, as a general rule, be taken in reduction of the revenue receipts. ‘Deduct-Refunds’ (code '900') may be opened as a minor head under the major/sub-major heads falling in the Sector ‘B. Non-Tax Revenue’, unless it is not practicable to account for such refunds as sub-heads below the concerned programme minor heads under the relevant major/sub-major heads. This minor head may also be opened under the major/sub-major heads of the sector ‘C. Grants-in Aid and Contributions’. In respect of major/sub-major heads falling under the sector ‘A. Tax Revenue’, the head ‘Deduct-Refunds’ should however be opened as a distinct sub-head below the appropriate minor heads so that the net collection of each tax/duty is readily ascertainable from the accounts. See, however, note below the major head ‘0037 Customs’ for the accountal of ‘Deduct-Refunds’ and ‘Deduct-Drawbacks’.

2.3 The minor head ‘Other Receipts’ (code '800') may be opened under the receipt major/sub-major heads, wherever it has not been provided. Inter alia the following sub-heads may be opened under this minor head:

(i) Leave Salary Contributions

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

The minor head 'Receipts Awaiting Transfer to other Minor Heads' (RAT) (Code ‘500’) may be opened wherever necessary under the functional major/sub-major heads in the Section Receipts Heads (Revenue Account) irrespective of whether the receipt would be subsequently transferred to the Capital Section or the Public Account. The transactions will be transferred to the final head of account by affording minus credit to the transitory head.

2.4 In addition to the minor heads prescribed under the major head ‘1601 - Grants-in-Aid from Central Government’, new minor heads, corresponding to programme minor heads in the Section ‘Expenditure Heads (Revenue Account)’ to which the assistance from Central Government relates, may be opened in the same manner as indicated in Direction No.3.9 below.

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.

(a) ‘Direction and Administration’(Code ‘001’) (being placed as the first minor head)

(b) ‘Other Expenditure’ (code '800') (being placed as the last minor head)
Where there is 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.

(c) Assistance to Public Sector and other undertakings (Code ‘190’).

(d) Assistance to Municipal Corporation (Code ‘191’)

(e) Assistance to Municipalities / Municipal Councils (Code ‘192’)

(f) Assistance to Nagar Panchayats / Notified Area committees or equivalent thereof (Code ‘193’)

(g) Training (Code ‘003’)

(h) Assistance to Zilla Parishads / District level Panchayats (Code ‘196’)

(i) Assistance to Block Panchayats / Intermediate level Panchayats (Code ‘197’)

(j) Assistance to Gram Panchayats (Code ‘198’)

(k) Assistance to Co-operatives (Code ‘195’)

(l) Assistance to Other Non-Government Institutions (Code ‘199’)

Note-1: - *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 Designs, Architecture, stores control etc.’ for which distinct sub head may be opened.*

Note-2:- Details of each Scheme/Project/Programme, etc. as the case may be, shall be indicated at the sub-head level below the standard minor head ‘Training’. Likewise, at the detailed head and object head levels, details of sub-schemes or activities and object of expenditure shall be indicated respectively. In this schematic arrangement, care should be taken to avoid double provisioning/budgeting and accounting of training expenditure – both

under standard minor head 'Training' as well as establishment oriented minor heads such as 'Direction and Administration, etc.'

Normally, the executing/agent Department incurring the expenditure, on receipt of approval/authorisation etc. from the Functional Ministry/ Department will directly operate the Budget head of the latter and not debit the expenditure to 'PAO Suspense' or 'CSSA' as the case may be. If for any reason, it is not possible to follow this procedure, the expenditure incurred on behalf of other service department, will initially be debited in the budget grant of the executing department under a new miner head 'Expenditure Awaiting Transfer to other Heads/Departments' (EAT), (Code '502'). This minor head may be opened wherever necessary under the functional major/sub-major heads of the Department in the Section 'Expenditure Heads (Revenue Account) 'irrespective of whether the expenditure would be subsequently transferred to the Capital Section or the Public Account of the Department accounting for the transaction or the functional major head of the other Department on whose behalf the expenditure is incurred. On receipt of necessary details the transaction will he transferred to the relevant final heads of account in the books by making necessary adjustments in accounts. In case this minor head is operated for settling inter-departmental transactions, the same may be cleared on receipt of the amount from the other Department by affording minus debit to the transitory head during the same financial year in which the transaction has appeared in account. This minor head may also be operated to accommodate expenditure on a new scheme pending opening of a new minor head therefore or for the transactions which are presently being classified under 'Unclassified Suspense' and transactions booked under 'Vouchers Suspense' wherever the vouchers are found wanting or are not readily susceptible of classification.

3.2 The minor head 'International Co-operation' (code '798') may be opened under the functional major/sub-major heads wherever necessary, to record the contributions to the international organisations related to specific functions (e.g. United Nations Children's Emergency Fund (UNICEF), World Health Organisation (WHO), International Labour Organisation (ILO), etc). A suitable sub head indicating the name of the conference/meeting arranged by a Ministry/Department may be opened under this minor head wherever the expenditure thereon is not expected to justify opening of a separate minor head. Where, however, the expenditure is estimated in a year is substantial (i.e. expected to be Rs.l crore or more), a minor head titled 'International Conference/Meeting' (code '790') may be opened below the functional major/sub-major head concerned. See also Note (l) below the major head '3605-Technical and Economic Co-operation with other Countries'.

3.3 If necessary the minor head with nomenclature 'Irrecoverable Loans Written Off' (code '792') may be opened under the various functional major/sub-major heads depending upon the purposes for which the loans or advances were granted. Where however, the purpose cannot be identified with any functional major head the amount written off should be adjusted under the minor head 'Irrecoverable loans written off' (code '795') below the major head '2075-Miscellaneous General Services'. 'Loans to State Govt. written off' may be adjusted under a distinct sub-head of the same nomenclature below the minor head 'Irrecoverable loans written off' under the major head '2075'.

3.4 The minor head 'Transfer to Reserve Funds/Deposits Accounts (code 797) may be opened wherever necessary under the functional major/sub major heads in the Section

Expenditure Heads (Revenue Account). Under this minor head 'Transfer to specific Reserve Funds or Deposits Accounts will appear as a distinct sub-head with nomenclature ‘Transfer to……. (Name of the Reserve Fund /Deposit Account) with a detailed head 'Inter-Account Transfer'. The actual Expenditure will be debited to the relevant programme minor head under the functional major head in the Revenue Section, Capital Section or Loan Section depending upon whether the expenditure is of a revenue, capital or loan nature. Amounts financed from the Reserve Fund/Deposit Accounts in these cases will be shown as a deduct entry under minor heads 'Deduct - Amount met from……...(Name of the Reserve Fund/Deposit Account) with separate code say ‘902’, etc., under the functional major/sub-major head in the revenue, Capital or Loan Section where under the actual expenditure stands debited.

3.5 Whenever expenditure is recorded initially under a minor head below a major head, and either the whole or a portion of it is recoverable by debit to another minor head under the same or a different major head, the amount recovered is to be recorded under a distinct sub-head ‘Deduct amount transferred to..……..... (Name of minor/major head) for this purpose.

3.6 The minor head ‘Suspense’ (code ‘799’) may be opened wherever necessary, only under those major heads, where expenditure on 'works' is involved and where the public works System of accounts is adopted keeping in view the provisions of para 13.1.1 of the C.P.W.A. Code or similar provisions of States Works Accounts Codes/Manuals. This minor head will have the following sub-heads, viz (a) Stock (b) Miscellaneous works Advances and (c) Work Shop Suspense.

3.7 In respect of the departments, the accounts of which follow the public works System of Accounts, the minor head ‘Machinery and Equipment’ (code '052') wherever provided will record expenditure on common tools and plant acquired by the Divisions for executing works of a revenue or capital nature, and will have suitable sub-heads like ‘New Supplies’, ‘Repairs and Carriage’ etc.

3.8 ‘Tribal Area Sub-plan’ (Codes '796') ‘Special Component Plan for Scheduled Castes’ (Code '789') may be opened as minor head below the major/ sub-major heads of Sector – Expenditure Heads (Revenue Account/ Capital Account), wherever necessary.

3.9 In addition to minor heads codified below the major heads ‘3601-Grants-in-aid to State Governments’ and ‘3602-Grants-in-Aid to Union Territory Governments’, new minor head (s) may be opened corresponding to the programme minor heads in the Section ‘Expenditure Heads (Revenue Account)’ to which the assistance can be related. For this purpose, the nomenclature of the minor head may indicate the function as per sub-major head or as per major head, in the absence of a sub-major head, on the revenue expenditure side followed by the programme minor head. For example ‘Adult Education - Rural Functional Literacy Programmes’, ‘Crop Husbandry - Agricultural Engineering’, ‘Consumer Industries - Textiles’ etc. When the nomenclature of the sub-major head does not give an indication of the concerned function the nomenclature of the minor head will also indicate the name of the major head also within brackets after the sub-major head. For example ‘General (Medical & Public Health) - Health Statistics and Evaluation’, ‘General (Nutrition) - Diet Surveys and Nutrition Planning’ etc. Where it is not possible to identify

the assistance with any programme distinctly, the minor head will indicate the relevant sub-major/major head as above followed by the words ‘Other Grants’, e.g. ‘General (Education) - Other Grants’, ‘Crop Husbandry - Other Grants’, etc. When the nomenclature of a new minor head to be opened cannot be fitted in any of the above pattern, advice of the C.G.A. should be sought. Please refer also to direction 6.5 for illustrations.

3.10 Recoveries of overpayments whether made in cash or by short drawl from a bill, during the same financial year in which such overpayments were made, shall be recorded as reduction of expenditure under the concerned Service Head. Recoveries of overpayments pertaining to previous year(s) shall be recorded under distinct minor head 'Deduct-Recoveries of Overpayments' (code ‘911’) below the concerned major/sub-major head ‘without affecting the gross expenditure under the functional Major/Sub-Major Head in the Appropriation Accounts’. Refund of unspent balance of grant/contribution during the same financial year shall be recorded as reduction of expenditure under the concerned Grant-in-aid major/sub-major head. However, refund of unspent balance of grant/contribution in subsequent year(s) that are initially charged to major head ‘3605-Technical and Economic co-operation with other countries etc.’ shall be adjusted under a distinct minor head 'Deduct Recoveries of unspent balance' (Code ‘912’) below that major head. Similarly, refund of unspent balance of grants-in-aid by State/U.T. Government in subsequent year(s) shall be adjusted under a separate minor head 'Deduct -Recovery of unspent balance of grant-in-aid from State/U.T, Governments' (Code ‘913’) below the major head ‘3601- Grants-in-aid to State Governments’ or ‘3602-Grants-in-aid to Union Territory Governments’ as the case may be.

Note: - *The investments made by Govt. of India in Nationalised Banks and subsequently being written down to adjust the losses incurred by banks, may be shown as 'Deduct Recoveries' below the line in the Capital Section.*

4 Expenditure Heads (Capital Account)

4.1 The following minor heads even where not specifically prescribed may be opened below the major/sub-major head wherever necessary.

(a) ‘Direction and Administration’(code ‘001’)
(b) ‘Other Expenditure’ (code ‘800’)

Note: - *See note below para 3.1*

4.2 The minor head 'Investments in Public Sector and Other Undertakings' (code ‘190’) for investment in equity shares etc. may be opened wherever necessary if not specifically provided below the functional major/sub-major heads of Expenditure Heads (Capital Account). The name of Public Sector and Other Undertaking will appear as a sub-head below this minor head. 'Investments in Cooperatives' (code ‘195’) depending upon the function of the cooperatives, could be opened as a minor head even if not specifically provided below the functional major/ sub major heads wherever necessary e.g. 'Dairy Cooperatives' could be opened below 'MH 4404-Capital Outlay on Dairy Development' and ‘Labour Cooperatives' below 'MH 4250-Capital Outlay on other Social Services' respectively. Each cooperative society will be a distinct subhead below the above minor head.

Investments in the form of debentures should however be recorded under the relevant major head in section F- ‘Loans and Advances.’

4.3 ‘Deduct-Receipts and Recoveries on Capital Account’ may be opened, wherever necessary, as a sub head below the relevant minor heads under the various capital major/sub-major heads wherefrom the expenditure was initially incurred. Where such receipts and recoveries on capital account are not identifiable with any programme minor head, the same may be adjusted in accounts as a sub-head under the minor head ‘Other Expenditure’, (Code '800') under the concerned major/sub-major head.

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’ (Code ‘901’) to be opened below the concerned major head.

4.4 The provisions in the directions 3.4, 3.6, and 3.8 apply to 'Expenditure Heads (Capital Account)’ also. Please refer to direction 6.4 for illustrations.

4.5 Expenditure of a capital nature which is met from Reserve Funds/Deposit Accounts will be reflected under the relevant programme minor heads. Adjustment of expenditure against the Reserve Funds/Deposit Accounts will be shown as a deduct entry under the minor head 'Deduct amount met from…… (Name of the Reserve Fund/Deposit Account) with code numbers ‘902’ etc. under the functional major/sub-major head in the manner indicated in para 3.4.

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 (code '201' to '300') for each or a group of similar such undertakings or scheme as may be found convenient may be opened under the appropriate functional receipt/revenue expenditure (working expenses) /capital expenditure respectively.

Revenue receipts from departmental Commercial Undertakings and State Trading Schemes declared Commercial may be recorded under suitable sub-head as ‘Receipts from sales’, 'Other Receipts' under the minor head concerned.

Working expenses or revenue expenditure may be recorded under suitable sub-heads such as ‘Management’, ‘Operation and Maintenance’, ‘Renewals & Replacements’, ‘Machinery and Equipments’, ‘Other Expenditure’, ‘Interest on Capital’, ‘Suspense’, 'Contributions to funds' with suitable detailed heads thereunder.

5.2 For State Trading Schemes not declared as 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 revenue functional receipt/expenditure major/sub-major heads. If, however, it is decided to meet the expenditure on such trading scheme from capital, distinct sub-heads for each or a group of similar such schemes may be opened under the relevant minor head below the functional Capital major/sub-major head. The receipts from such schemes will, however, be treated as

reduction of Capital Expenditure under the relevant sub-heads. Where, however, it is not possible to identify the sub-heads, these receipts may be adjusted under a minor head with the nomenclature ‘Deduct -Receipts & Recoveries on Capital Account’ (code '901').

5.3 In the case 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/detail heads (as the case may be) ‘Advances’ and ‘Suspense’ (Personal Deposits) may be opened.

6 Loans and Advances

6.1 The following minor heads may be opened wherever necessary if not specifically provided below functional major / sub-major heads in Loan Section:

(a) Loans to Public Sector and Other Undertakings (Code ‘190’)

(b) Loans to Municipal Corporation (Code ‘191’)

(c) Loans to Municipalities / Municipal Councils (Code ‘192’)

(d) Loans to Nagar Panchayats / Notified Area Committees or equivalent thereof (Code ‘193’)

(e) Loans to Voluntary Organisations (Code ‘194’)

(f) Loans to Co-operatives (Code ‘195’)

(g) Loans to Zilla Parishads / District level Panchayats (Code ‘196’)

(h) Loans to Block Panchayats / Intermediate level Panchayats (Code ‘197’)

(i) Loans to Gram Panchayats (Code ‘198’)

(j) Loans to Trading and Other Non-Government Institutions (Code ‘199’)

(For example ‘Loans to Fishermen’s Co-operatives’ could be opened below the major head ‘6405-Loans for Fisheries’ and ‘Loans to Labour Co-operatives’ below major head ‘6250-Loans for other Social Services’ with minor head code ‘195’)

Each ‘Public Sector and Other Undertaking’, ‘Municipal Corporation / Municipality / Municipal Council / Nagar Panchayat / Intermediate level Panchayat / Zilla Parishad / District level Panchayat / Block Panchayat / Gram Panchayat’, ‘Voluntary Organisation’ etc. will be a distinct sub-head below the respective minor heads. For cases not covered under the above minor heads, sub-heads may be opened under the relevant programme minor heads to indicate the schemes for which the loans are granted. The institution / organisation (s) etc. to which loans are granted under each scheme will appear as detailed heads under the sub-heads concerned.

6.2 The minor head ‘Other Loans’ (code '800') wherever not specifically prescribed may be opened below the major/ sub-major heads in the sector ‘F-Loans & Advance’ wherever necessary.

6.3 The directions contained in para 3.6 and 3.8 apply mutatis mutandis to functional major/sub major heads in the sector ‘F - Loans and Advances’, wherever necessary.

6.4 Expenditure of a loan nature which is met from Reserve Fund/Deposit Accounts will be reflected under the relevant programme minor head. Adjustment of expenditure against the Reserve Fund/Deposit Accounts will be shown as a deduct entry under the minor head 'Deduct amount met from…… (Name of the Reserve Fund/Deposit Account) with code number 902 etc. under the functional major/sub-major head in the manner indicated in para 3.4.

6.5 In addition to minor heads codified below the major head ‘6004-Loans and Advances from Central Government’, ‘7601-Loans and Advances to State Governments’ and ‘7602-Loans and Advances to Union Territories' Governments’, new minor head (s) may be opened under them, corresponding to the programme in the section ‘Expenditure Heads (Revenue Account)’, or ‘Expenditure Heads (Capital Account)’ or ‘F-Loans and Advances’, depending upon the section under which the loan is intended to be utilised by the borrowing Government

For this purpose, the nomenclature of the minor head may indicate the function as per the relevant sub-major head or as per major head in the absence of sub-major head(s) in the relevant section, followed by the programme minor head e.g.

(i) Under Section - ‘Expenditure Heads (Revenue Account)’. For exhibiting grant assistance for construction of affiliated colleges, nomenclature of the minor head will be ‘University and Higher Education - Assistance to non-Government Colleges and Institutes’.

(ii) Under Section - ‘Expenditure Heads (Capital Account)’. For exhibiting assistance for purposes of investment in State Apex Societies of Handlooms’, nomenclature of the minor head will be ‘Capital Outlay on Village and Small Industries - Handloom Industries’.

(iii) Under ‘F - Loans and Advances’. For exhibiting loans for construction of hostels of affiliated colleges, nomenclature of the minor head will be ‘Loans for Education, Sports, Art and Culture - General Education -University and Higher Education’.

When the nomenclature of the sub major head does not give an indication of the concerned function, the nomenclature of the minor head shall indicate the major heads also in bracket after the sub-major head e.g. ‘General - (Education) - Scholarships’, ‘General - (Urban Development) - Assistance to local bodies/ corporations/Urban Development Authorities/Town Improvement Boards etc’. Where it is not possible to identify the loan with any distinct programme head, the minor head will indicate the relevant sub-major/major head as above, followed by the words ‘Other Loans’ e.g. ‘Special Education - Other Loans’, ‘General (Education) - Other Loans’, ‘Crop Husbandry -Other Loans’ etc.

7 Public Account

7.1 Except in respect of certain cases, where ‘Reserve Funds’ have been specifically provided for as distinct minor heads in the major heads falling in the sector ‘J. Reserve Funds’, normally 'Reserve Funds' should be opened as sub-heads under the various minor heads below the major heads in this Sector, whenever 'Reserve Funds' are required to be opened as sub-heads by Central Ministres, necessary approval of the Controller General of Accounts should be obtained, who will consult the Comptroller & Auditor General of India for the purpose. However, 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, the heads may be opened as sub-heads, without prior approval from the C.G.A., but the fact of opening such heads should be brought to the notice of the Controller General of Accounts and Budget Division of the Ministry of Finance for information.

Whenever such Reserve Funds or parts thereof are invested, the investment account will appear as a distinct sub-head, below the sub-head relating to the Fund.

7.2 Minor Heads in Public Account, which do not find place in the List of Major and Minor Heads of Account but are appearing in the Finance Accounts of the Union States upto the end of 1986-87 would continue to be operated under the corresponding revised Major Heads from 1987-88 onwards till the balances are liquidated.

8 Coding Pattern

Major Head

A Four digit code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipt Head or Revenue Expenditure Head, or Capital Expenditure Head or Loan Head. If the first digit is '0' or '1' the Head of Account will represent Revenue Receipt, '2' or '3' will represent Revenue Expenditure, '4' or '5' - Capital Expenditure, '6' or '7' Loan head, (4000 for Capital Receipt) and '8' will represent Contingency Fund and Public Account.

Adding 2 to the first digit of the Revenue Receipt will give the number allotted to corresponding Revenue Expenditure Head, adding another 2 - the Capital Expenditure Head and another 2 - the Loan Head of Account, for Example:

0401 Represents the Receipt Head for crop husbandry
2401 the Revenue Expenditure Head for crop husbandry
4401 Capital outlay on crop husbandry
6401 Loans for crop husbandry

Such a pattern is however not relevant for those departments which are not operating capital/loan heads of accounts, e.g. Department of Supply.

In a few cases, however, where Receipt/Expenditure is not heavy, certain Major Heads have been combined under a single number, the Major Heads themselves forming sub-Major Heads under that number.

In exceptional circumstances where it is not possible to maintain the above correspondence between ‘Revenue Receipts/Revenue Expenditure/Capital Expenditure/Loan’ head codes, suitable Major Head codes other than the corresponding Major Head codes may be introduced.

Sub-Major Head

A two digit code has been allotted, the code starting from '01' under each Major Head. Where no sub major head exists it is allotted a code '00'. Nomenclature 'General' has been allotted code '80' so that even after further sub-major heads are introduced the code for 'General' will continue to remain the last one.

Minor Heads

These have been allotted a three digit code, the codes starting from '001' under each Sub-Major/Major Head (where there is no Sub Major Head). Codes from '001' to '100' and few codes '750' to '900' have been reserved for certain standard Minor Heads. For example, Code '001' always represents Direction and Administration. Non Standard Minor Heads have been allotted Codes from '101' in the Revenue Expenditure series and '201' in the Capital and Loan series, where the description under capital/loan is the same as in the Revenue Expenditure Section, the code number for the Minor Head is the same as the one allotted in the Revenue Expenditure Section. Code numbers from '900' are always reserved for Deduct Receipt or Deduct Expenditure Heads.

The Code for ‘Other Expenditure’ is '800' while the codes for other grants/other schemes etc. where minor head 'Other Expenditure' also exists is kept as '600'. This has been done to ensure that the order in which the Minor Heads are codified is not disturbed when new Minor Heads are introduced.

The coding pattern for Minor Heads has been designed in such a way that in respect of certain Minor Heads having a common nomenclature under various Major/Sub-major Heads, as far as possible, the same three digit code is adopted; a few illustrative cases are given below. Computer Cell of the C.G. A.'s organisation should be consulted before any new code is allotted or existing code (at whatever level) is altered.

Standard 3-digit code	Common nomenclature
001	Direction & Administration
003	Training
004	Research/Research Development
005	Investigation
050	Land
051	Construction
052	Machinery & Equipment
150	Assistance to I.C.A.R
190	Assistance to Public Sector and other undertakings
501	Services and service fees
789	Special Component Plan for Scheduled Castes
791	Loss by exchange/Gain by exchange
792	Irrecoverable Loans written off
793	Special central assistance for scheduled castes component plan
794	Special central assistance for Tribal sub plan
796	Tribal area sub plan
797	Transfer to/From reserve funds and Deposit Accounts
798	International Cooperation
799	Suspense
800	Other Receipts/Other Deposits/ Other Loans/Other Expenditure

Sub Head and Below

At the centre, the Sub Head represents schemes, the detailed head - Sub-Schemes and the Object Head, the Objects (e.g. Pay, DA, HRA, Rewards, Gratuity, etc.) on which the expenditure is incurred. Each of this level has been allotted a two digit code. Where it is not feasible to break up the objects of expenditure into such details, the codes provided for aggregates of certain items may be used instead for computer processing. For example, where it is not possible to indicate Pay, DA, HRA, CCA etc. separately, the code for salaries may be used for representing the aggregate of these items.

Correction Slip incorporated up to 881

Receipt Heads (Revenue Account)

A. Tax Revenue

(a) Goods and Services Tax

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**	
0005	**Central Goods and Services Tax**		
		101	Tax(1), (2)
		102	Interest (1)
		103	Penalty (1)
		104	Fees (1)
		105	Input Tax Credit cross utilisation of CGST and IGST (3)
		106	Apportionment of IGST-Transfer-in of Tax Component to CGST
		107	Apportionment of IGST-Transfer-in of Interest Component to CGST
		108	Apportionment of IGST-Transfer-in of Penalty Component to CGST
		109	Sale proceeds of confiscated Goods (4)
		500	Receipts awaiting transfer to other Minor Heads (5)
		800	Other Receipts (1)
		901	Share of net proceeds assigned to States (6)

Notes:

(1)This Minor Head will be divided in following Sub-Heads:

01-Collections
02-Deduct Refunds

(2) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.

(3) This Minor Head will be divided in following Sub-Heads:

01-Transfer-in from IGST
02-Transfer out to IGST

(4) This Minor Head will be divided in following Sub-Heads:

01-Sale proceeds of confiscated Goods
02-Fees, Fines and Penalties.

(5) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry

would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

(6) This Minor Head will figure as a minus entry in the Central Government Accounts and as a plus entry in the States Accounts.

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
0006 State Goods and Services Tax(1)		
	101	Tax (2), (3)
	102	Interest (2)
	103	Penalty (2)
	104	Fees (2)
	105	Input Tax Credit cross utilisation of SGST and IGST (4)
	106	Apportionment of IGST-Transfer-in of Tax Component to SGST
	107	Apportionment of IGST-Transfer-in of Interest Component to SGST
	108	Apportionment of IGST-Transfer-in of Penalty Component to SGST
	109	Sale proceeds of confiscated Goods (5)
	500	Receipts awaiting transfer to other Minor Heads (6)
	800	Other Receipts(2)

Notes:

(1) This Major Head will be used for States/Union Territories with Legislatures Governments.

(2) This Minor Head will be divided in following Sub-Heads:
01-Collections
02-Deduct Refunds

(3) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.

(4) This Minor Head will be divided in following Sub-Heads:
01-Transfer-in from IGST
02-Transfer out to IGST

(5) This Minor Head will be divided in following Sub-Heads:
01-Sale proceeds of confiscated Goods
02-Fees, Fines and Penalties.

(6) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

0007 Union Territory Goods and Services Tax (1)

01 *Chandigarh*

101 Tax (2), (3)
102 Interest (2)
103 Penalty (2)
104 Fees (2)
105 Input Tax Credit cross utilisation of UTGST and IGST (4)
106 Apportionment of IGST-Transfer-in of Tax Component to UTGST
107 Apportionment of IGST-Transfer-in of Interest Component to UTGST
108 Apportionment of IGST-Transfer-in of Penalty Component to UTGST
109 Sale proceeds of confiscated Goods (5)
500 Receipts awaiting transfer to other Minor Heads (6)
800 Other Receipts (2)

02 *Daman and Diu*

101 Tax (2), (3)
102 Interest (2)
103 Penalty (2)
104 Fees (2)
105 Input Tax Credit cross utilisation of UTGST and IGST (4)
106 Apportionment of IGST-Transfer-in of Tax Component to UTGST
107 Apportionment of IGST-Transfer-in of Interest Component to UTGST
108 Apportionment of IGST-Transfer-in of Penalty Component to UTGST
109 Sale proceeds of confiscated Goods (5)
500 Receipts awaiting transfer to other Minor Heads (6)
800 Other Receipts (2)

03 *Dadra and Nagar Haveli*

101 Tax (2), (3)
102 Interest (2)
103 Penalty (2)
104 Fees (2)
105 Input Tax Credit cross utilisation of UTGST and IGST (4)
106 Apportionment of IGST-Transfer-in of Tax Component to UTGST
107 Apportionment of IGST-Transfer-in of Interest Component to UTGST
108 Apportionment of IGST-Transfer-in of Penalty Component to UTGST

109 Sale proceeds of confiscated Goods (5)
500 Receipts awaiting transfer to other Minor Heads (6)
800 Other Receipts (2)

04 *Lakshadweep*

101 Tax (2), (3)
102 Interest (2)
103 Penalty (2)
104 Fees (2)
105 Input Tax Credit cross utilisation of UTGST and IGST (4)
106 Apportionment of IGST-Transfer-in of Tax Component to UTGST
107 Apportionment of IGST-Transfer-in of Interest Component to UTGST
108 Apportionment of IGST-Transfer-in of Penalty Component to UTGST
109 Sale proceeds of confiscated Goods (5)
500 Receipts awaiting transfer to other Minor Heads (6)
800 Other Receipts (2)

05 *Andaman and Nicobar Islands*

101 Tax (2), (3)
102 Interest (2)
103 Penalty (2)
104 Fees (2)
105 Input Tax Credit cross utilisation of UTGST and IGST (4)
106 Apportionment of IGST-Transfer-in of Tax Component to UTGST
107 Apportionment of IGST-Transfer-in of Interest Component to UTGST
108 Apportionment of IGST-Transfer-in of Penalty Component to UTGST
109 Sale proceeds of confiscated Goods (5)
500 Receipts awaiting transfer to other Minor Heads (6)
800 Other Receipts (2)

Notes:

(1) This Major Head will be used for Union Territories without Legislature.

(2) This Minor Head will be divided in following Sub-Heads:
01-Collections
02-Deduct Refunds

(3) Sub-Head ‘Deduct Refunds’ below Minor Head ‘101-Tax’ will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.

(4) This Minor Head will be divided in following Sub-Heads:
01-Transfer-in from IGST
02-Transfer out to IGST

(5) This Minor Head will be divided in following Sub-Heads:
01-Sale proceeds of confiscated Goods
02-Fees, Fines and Penalties.

(6) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

0008 Integrated Goods and Services Tax

Sub-Major Head:	*01*	*IGST on Import/Export of Goods and Services*
Minor Head:	101	Tax (1), (2)
	102	Interest (1)
	103	Penalty (1)
	104	Fees (3)
	105	Input Tax Credit cross utilisation between IGST & CGST (4)
	106	Input Tax Credit cross utilisation between IGST & SGST (5)
	107	Input Tax Credit cross utilisation between IGST & UTGST (6)
	109	Sale proceeds of confiscated Goods (7)
	500	Receipts awaiting transfer to other Minor Heads (8)
	800	Other Receipts (3)
	901	Share of net proceeds assigned to States (9)
	950	Apportionment of IGST-Transfer out of Tax Component to CGST (10)
	951	Apportionment of IGST-Transfer out of Interest Component to CGST (10)
	952	Apportionment of IGST-Transfer out of Penalty Component to CGST (10)
	953	Apportionment of IGST-Transfer out of Tax Component to SGST (10), (11)
	954	Apportionment of IGST-Transfer out of Interest Component to SGST (10), (11)
	955	Apportionment of IGST-Transfer out of Penalty Component to SGST (10), (11)
	956	Apportionment of IGST-Transfer out of Tax Component to UTGST (10), (12)
	957	Apportionment of IGST-Transfer out of Interest Component to UTGST (10), (12)
	958	Apportionment of IGST-Transfer out of Penalty Component to UTGST(10), (12)

Sub-Major Head:	*02*	*IGST on Domestic Supply of Goods and Services*
Minor Head:	101	Tax (1), (2)
	102	Interest (1)
	103	Penalty (1)

104	Fees (3)
105	Input Tax Credit cross utilisation between IGST & CGST (4)
106	Input Tax Credit cross utilisation between IGST & SGST (5)
107	Input Tax Credit cross utilisation between IGST & UTGST (6)
109	Sale proceeds of confiscated Goods (7)
500	Receipts awaiting transfer to other Minor Heads (8)
800	Other Receipts (3)
901	Share of net proceeds assigned to States (9)
950	Apportionment of IGST-Transfer out of Tax Component to CGST (10)
951	Apportionment of IGST-Transfer out of Interest Component to CGST (10)
952	Apportionment of IGST-Transfer out of Penalty Component to CGST (10)
953	Apportionment of IGST-Transfer out of Tax Component to SGST (10), (11)
954	Apportionment of IGST-Transfer out of Interest Component to SGST (10), (11)
955	Apportionment of IGST-Transfer out of Penalty Component to SGST (10), (11)
956	Apportionment of IGST-Transfer out of Tax Component to UTGST (10), (12)
957	Apportionment of IGST-Transfer out of Interest Component to UTGST (10), (12)
958	Apportionment of IGST-Transfer out of Penalty Component to UTGST (10), (12)

Notes:

(1) This Minor Head will be divided in following Sub-Heads:
01-Collections
02-Deduct Refunds

(2) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.

(3) This Minor Head will be divided in following Sub-Heads:
01-Collections
02-Deduct Refunds

(4) This Minor Head will be divided in following Sub-Heads:
01-Transfer-in to IGST from CGST
02-Transfer-out from IGST to CGST

(5) This Minor Head will be divided in following Sub-Heads:
01-Transfer-in to IGST from SGST
02-Transfer out from IGST to SGST

(Distinct Detailed heads for each State/Union Territory with Legislature Government may be opened under Sub-Heads 01 & 02 above).

(6) This Minor Head will be divided in following Sub-Heads:

01-Transfer-in to IGST from UTGST
02-Transfer-out from IGST to UTGST

(Distinct Detailed heads for each UT (without legislature) may be opened under Sub-Heads 01 & 02 above).

(7) This Minor Head will be divided in following Sub-Heads:
01-Sale proceeds of confiscated Goods
02-Fees, Fines and Penalties.

(8) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

(9) This Minor Head will figure as a minus entry in the Central Government Accounts and as a plus entry in the States Accounts.

(10) The amounts under this Minor Head will be a Minus figure.

(11) Distinct Sub-Heads for each State may be opened under this Minor Head.

(12) Distinct Sub-Heads for each UT (without legislature) may be opened under this Minor Head.

MAJOR / *SUB-MAJOR HEADS* MINOR HEADS
Major Head: 0009 Goods and Services Tax Compensation Cess

Sub-Major Head:	*01*	*GST Compensation cess on Import/Export of Goods and Services*
Minor Head:	101	Cess(1), (2)
	102	Interest (1)
	103	Penalty (1)
	104	Fees (1)
	109	Sale proceeds of confiscated Goods (3)
	500	Receipts awaiting transfer to other Minor Heads (4)
	800	Other Receipts (1)
Sub-Major Head:	*02*	*GST Compensation cess on Domestic Supply of Goods and Services*
Minor Head:	101	Cess(1), (2)
	102	Interest (1)
	103	Penalty (1)
	104	Fees (1)
	109	Sale proceeds of confiscated Goods (3)
	500	Receipts awaiting transfer to other Minor Heads (4)
	800	Other Receipts (1)

Notes:
(1)This Minor Head will be divided in following Sub-Heads:
01-Collections
02-Deduct Refunds

(2) Sub-Head 'Deduct Refunds' below Minor Head '101-Cess' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Cess Refund for international tourists, (11) Others.

(3) This Minor Head will be divided in following Sub-Heads:
01-Sale proceeds of confiscated Goods
02-Fees, Fines and Penalties.

(4) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

(b) Taxes on Income and Expenditure

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
0020 Corporation Tax	101	Income Tax on Companies (1)
	102	Surtax (2)
	103	Surcharge (3)
	104	Penalties (8)
	105	Interest Recoveries
	106	Tax on distributed profits of domestic companies
	107	Tax on distributed income to unit holders (6)
	108	Tax on Distributed Income of Domestic Company for buy-back of shares under Section 115QA of Income Tax Act, 1961 (Tax on distributed income to shareholders).
	109	Tax under the Black Money (undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015
	500	Receipts Awaiting Transfer To Other Minor Heads (5)
	504	Primary Education Cess
	505	Secondary and Higher Education Cess
	800	Other Receipts (4)
	901	Share of net proceeds assigned to States(7)

Note:
(1) This minor head is divided into the following sub-heads:
Income tax on companies -
(i) Advance payment of Tax.
(ii) Collections from self assessment.

(iii) Collections from regular assessment (includes the proceeds, if any, by way of Super Tax).
(v) Deductions from interest on securities under section 193 of the Income Tax Act, 1961.
(vi) Deductions from dividends under section 194 of the Income Tax Act, 1961.
(vii) Deductions from interest payments other than interest on securities under section 194-A of the Income Tax Act, 1961.
(viii) Deductions from prize winnings from Lotteries and Crossword puzzles under section 194 B of the Income Tax Act, 1961.
(ix) Deductions from winnings from Horse Races under section 194-BB of the Income Tax Act, 1961.
(x) Deductions from payments to contractors and sub-contractors under section 194-C of the Income Tax Act, 1961.
(xi) Deductions from payments of Insurance Commission etc. under section 194-D of the Income Tax Act, 1961.
(xii) Deductions from payments to non-resident sportsmen/sports associations under section 194-E of the Income Tax Act, 1961.
(xiii) Deductions from Commission etc. on sale of Lottery tickets under section 194-G of the Income Tax Act, 1961.
(xiv) Deductions from Commission, brokerage etc. under section 194-H of the Income Tax Act, 1961.

(xv) Deduction of Income-Tax from rent under section 194-I of the Income-Tax Act, 1961
(xvi) Deduction of Income-Tax from fees for Professional or Technical Services under section 194-J of the Income-Tax Act, 1961
(xvii) Deduction of Income-Tax from income in respect of units of a Mutual Fund under section 194-K of the Income-Tax Act, 1961
(xviii) Deductions under section 195 of the Income Tax Act, 1961 from Non-Resident Individuals/Foreign Companies.
(xix) Deductions of income tax from income from Units referred to in section 115 AB under section 196-B of Income Tax Act, 1961.
(xx) Deductions of Income Tax from Income from foreign currency bonds or shares of Indian Company under section 196-C of the Income Tax Act, 1961.
(xxi) Collection at source under section 206-C of the Income Tax Act, 1961 from alcoholic liquor sales.
(xxii) Collection at source under section 206-C of the Income Tax Act, 1961 from forest produces sales.
(xxiii) Deduct - refunds.
(xxiv) Collection at source under section 206-C of the Income Tax Act, 1961 from Liquor for Human Consumption and Tendu Leaves.
(xxv) Collection at source under section 206-C of the Income Tax Act, 1961 from Timber obtained under Forest Lease.
(xxvi) Collection at source under section 206-C of the Income Tax Act, 1961 from Timber obtained by any Mode other than a Forest Lease.
(xxvii) Collection at source under section 206-C of the Income Tax Act, 1961 from any other Forest Product (not being Timber Leaves).
(xxviii) Collection at source under section 206-C of the Income Tax Act, 1961 from Scrap.
(xxix) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Parking lots.
(xxx) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Toll Plaza.

(xxxi) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Mining and Quarrying**.**

(xxxii) Collection at Source on transfer of certain immovable property other than agricultural land under Section 194-I A of Income Tax Act, 1961.

(xxxiii) Income by way of interest from infrastructure debt fund under Section 194LB of Income Tax Act, 1961.

(xxxiv) Income by way of interest from specified company payable to a non- resident under Section 194LC of Income Tax Act, 1961.

(xxxv) Tax Collected at Source on sale of certain minerals under Section 206C of Income Tax Act, 1961.

(xxxvi) Tax Collected at Source on sale of bullion and jewellery under Section 206C of Income Tax Act, 1961.

(2) Divided into the following sub-heads:

Surtax **-**

(i) All collections including deductions.

(ii) Deduct-Refunds.

(3) Divided into the following sub-heads:

Surcharge *–*

(i) Advance payment of Tax

(ii) Deduction of Tax at source

(iii) Self Assessment collection

(iv) All other collections

(v) Deduct-Refunds

(4) This minor head should comprise the following sub-heads:

(i) Other items (includes proceeds, if any, of the Erstwhile Excess Profits Tax, Business Profits Tax, Super Tax and Super Profits Tax).

(ii) Sale proceeds of TDS Books.

(iii) Deduct-Refunds.

(5) This minor head will record the revenue realised initially and brought to account by the Z.A.O/CBDT concerned, pending transfer to the relevant minor heads on the basis of detailed account rendered by the Designated offices of Income Tax.

This Minor Head will be divided into the following sub-heads:-

(a) Tax Collections

(b) Deduct-Refunds

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

(i) Tax Collections

(ii) Interest on Tax

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

(8) This Minor Head will be divided into following sub-heads:

(i) Penalties under Income Tax Act, 1961

(ii) Penalties under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2016

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0021	**Taxes on Income Other than Corporation Tax**	101	Income Tax on Union Emoluments including pensions (1)
		102	Income Tax on other than Union Emoluments including pensions (2)
		103	Surcharge (3)
		104	Taxes on Income levied under State Laws (Sikkim) (6)
		105	Penalties (8)
		106	Interest recoveries
		107	Tax on Distributed Income by Securitization Trusts under Section 115TA of Income Tax Act, 1961 (Tax on distributed income to investors).
		108	Tax under the Black Money (undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015
		500	Receipts Awaiting Transfer To Other Minor Heads etc. (7)
		504	Primary Education Cess
		505	Secondary and Higher Education Cess
		800	Other receipts (4)
		901	Share of net proceeds assigned to States (5)

Note:

(1) Divided into following sub-heads:
- (i) Collections including deductions.
- (ii) Deduct-Refunds.

(2) Divided into following sub-heads:
- (i) Advance payment of Tax.
- (ii) Collections from self assessment.
- (iii) Collections from regular assessment (includes the proceeds, if any, by way of Super Tax).
- (v) Deductions under Section 192 from Government employees other than Union Government Employees.
- (vi) Deductions under Section 192 from employees other than Government Employees.
- (vii) Deductions from interest on securities under Section 193 of the Income Tax Act, 1961.
- (viii) Deductions from dividends under Section 194 of the Income Tax Act, 1961.
- (ix) Deductions from interest payments other than 'Interest on Securities under Section 194-A of the Income Tax Act, 1961.
- (x) Deductions from prize winnings in Lotteries and crossword puzzles under Section 194-B of the Income Tax Act, 1961.
- (xi) Deductions from winnings from Horse Races under Section 194-BB of Income Tax Act, 1961.
- (xii) Deductions from payments to contractions and sub-contractors under Section 194-C of the Income Tax Act, 1961.
- (xiii) Deductions from insurance commissions etc. under Section 194-D of the Income Tax Act, 1961.
- (xiv) Deductions from payments to non-resident sportsman/sport association under Section 194-E of Income Tax Act, 1961.

(xv) Deductions from payments in respect of deposits under National Saving Scheme under Section 194 EE of the Income Tax Act, 1961.

(xvi) Deductions on account of repurchase of Units by Mutual Funds or Unit Trust of India under Section 194-F of the Income Tax Act, 1961.

(xvii) Deductions from Commission etc. on sale of Lottery Tickets under Section 194-G of the Income Tax Act, 1961.

(xviii) Deductions from Commission, Brokerage etc. under Section 194-H of the Income Tax Act, 1961.

(xix) Deduction of Income-Tax from rent under Section 194-I of the Income-Tax Act, 1961

(xx) Deduction of Income-Tax from fees for Professional or Technical Services under Section 194-J of the Income-Tax Act, 1961

(xxi) Deduction of Income-Tax from income in respect of units of a Mutual Fund under Section 194-K of the Income-Tax Act, 1961

(xxii) Deductions under Section 195 of the Income Tax Act, 1961from Non Resident Individuals / Foreign Companies

(xxvi) Deductions of Income Tax from Income from foreign currency bonds or shares of Indian Company under Section 196-C of the Income Tax Act, 1961.

(xxvii) Collections at source under Section 206-C of the Income Tax Act, 1961 from alcoholic liquor sales.

(xxviii) Collections at source under Section 206-C of the Income Tax Act, 196l from forest produce sales.

(xxix) Deduct - Refunds.

(xxx) Collections at source under Section 206-C of the Income Tax Act, 1961 from Liquor for Human Consumption and Tendu Leaves.

(xxxi) Collections at source under Section 206-C of the Income Tax Act, 1961 from Timber obtained under Forest Lease.

(xxxii) Collections at source under Section 206-C of the Income Tax Act, 1961 from Timber obtained by any Mode other than a Forest Lease.

(xxxiii) Collections at source under Section 206-C of the Income Tax Act, 1961 from any other Forest Product (not being Timber Leaves).

(xxxiv) Collections at source under Section 206-C of the Income Tax Act, 1961 from Scrap.

(xxxv) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Parking lots.

(xxxvi) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Toll Plaza.

(xxxvii) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Mining and Quarrying.

(xxxviii) Collection at Source on transfer of certain immovable property other than agricultural land under Section 194-IA of Income Tax Act, 1961.

(xxxix) Income by way of interest from infrastructure debt fund under Section 194-LB of Income Tax Act, 1961.

(xl) Income by way of interest from specified company payable to a non-resident under Section 194-LC of Income Tax Act, 1961.

(xli) Tax Collected at Source on sale of certain minerals under Section 206-C of Income Tax Act, 1961.

(xlii) Tax Collected at Source on sale of bullion and jewellery under Section 206-C of Income Tax Act, 1961.

(3) Divided into the following sub-heads:

(i) Advance payment of tax.

(ii) Deductions of Tax at source.

(iii) Self-assessment Collections.

(iv) All other collections.
(v) Deduct-Refunds.

(4) Divided into following sub-heads:
(i) Leave salary contributions.
(ii) Sale proceeds of dead stocks, wastepaper and other articles (The cost of which was met from Office Expenses).
(iii) Other-items.
(iv) Deduct-Refunds.

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

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

(7) See Note (5) below the Major Head '0020-Corporation Tax'

(8) This Minor Head will be divided into following sub-heads:
(i) Penalties under Income Tax Act, 1961
(ii) Penalties under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2016

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0022 Taxes on Agricultural Income		
	101	Tax Collections
	103	Surcharge
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0023 Hotel Receipts Tax	101	Collections from hotels which are companies (1)
	102	Collections from Hotels which are non companies (1)
	103	Share of net proceeds assigned to States (3)
	104	Penalties
	500	Receipts awaiting transfer to other Minor Heads (4)
	800	Other Receipts (2)

Note:

(1) Divided into following sub-heads to record receipts relating to Hotel Receipts Tax Act, 1980.
- (a) Advance payment tax
- (b) Collections from self assessment
- (c) Collections from regular assessment
- (d) Deduct-Refunds

(2) Divided into following sub heads:
- (a) Fines, and interest recoveries etc.
- (b) Deduct-Refunds

(3) This minor head will figure as a ‘minus-entry’ in the central account and as a ‘plus-entry in the state account.

(4) See Note (5) below the Major Head ‘0020 – Corporation Tax’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0024 Interest Tax		
	102	Collection under the Interest Tax Act (1)
	103	Penalties
	500	Receipts Awaiting Transfer To Other Minor Heads (3)
	800	Other Receipts(2)
	901	Share of net proceeds assigned to States(4)

Note:

(1) Divided into the following Sub-heads:
- (a) Advance interest tax from banks
- (b) Ordinary collections of interest tax from banks
- (c) Deduct-Refunds

(2) Divided into the following sub-heads
- (a) Miscellaneous collections (viz. Interest etc.)
- (b) Deduct-Refunds

(3) See Note 5 below the major head' 0020-Corporation tax'

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

MAJOR / *SUB-MAJOR HEADS*	*MINOR HEADS*	
0026 Fringe Benefit Tax		
	101	Collection under Fringe Benefit Tax (1)
	102	Penalty
	103	Interest
	104	Surcharge
	500	Receipts Awaiting Transfer To Other Minor Heads (3)
	504	Primary Education Cess
	505	Secondary and Higher Education Cess
	800	Other Receipts
	901	Share of net proceeds assigned to States(2)

Note:

(1) This Minor Head will have the following Sub-heads:
- (a) Advance tax
- (b) Self Assessment Tax
- (c) Tax on Regular Assessment
- (d) Deduct-Refunds

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

(3) See Note 5 below the major head' 0020-Corporation tax'

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0028	**Other Taxes on Income and Expenditure**		
		102	Penalties
		107	Taxes on Professions, Trades, Callings and Employment
		109	Expenditure Tax Act, 1987
		110	Voluntary Disclosure of Income Scheme, 1997
		111	Income Declaration Scheme, 2016 (3)
		112	Taxation and Investment Regime for Pradhan
		507	Mantri Garib Kalyan Yojna, 2016 (4) Krishi Kalyan Cess
		500	Receipts Awaiting Transfer to other Minor Heads (1)
		901	Share of net proceeds assigned to States(2)

Note:

(1) See Note (5) below the major head '0020-Corporation Tax'.

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

(3) This Minor Head will be divided in following Sub Heads:
(a) Corporate Payment,
(b) Non-corporate Payment.

(4) This Minor Head will be divided in following Sub-Heads:
(a) Tax Collection
(b) Pradhan Mantri Garib Kalyan Cess
(c) Penalty

(c) Taxes on Property, Capital and Other Transactions

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0029 Land Revenue	101	Land Revenue/Tax
	102	Taxes on Plantations
	103	Rates and Cesses on Land
	104	Receipts from Management of ex-Zamindari Estates
	105	Receipts from Sale of Government Estates
	106	Receipts on account of Survey and Settlement Operations
	107	Sale proceeds of Waste Lands and redemption of Land Tax
	800	Other Receipts (1)
	901	Deduct-Portion of land Revenue due to Irrigation works

Note:

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

(i) Recovery of the Cost of maintenance of Boundary pillars.

(ii) Leave salary contributions

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

(iv) Other items

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0030 ***Stamps and Registration Fees***		
01 Stamps-Judicial	101	Court Fees realised in stamps
	102	Sale of Stamps (1)
	800	Other Receipts (2)
02 Stamps-Non-Judicial	102	Sale of Stamps(3)
	103	Duty on Impressing of Documents (4)
	800	Other Receipts (5)
	901	Deduct-Payments to Local bodies of net proceeds on duty levied by them on transfer of property (6)
03 Registration Fees	104	Fees for registering documents
	800	Other Receipts (7)

Note:

(1) Includes Record Room receipts realised in stamps other than Court Fee Stamps.

(2) Includes fines, penalties, adjudication fees and Composition duty.

(3) This includes bills of exchange on hundies.

(4) Includes-

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

(ii) Duty on documents voluntarily brought for adjudication (Section 31 of Act–II, 1899)

(iii) Duty on unstamped or insufficiently stamped documents under chapter IV of Act -II, 1899.

(iv) Other items.

(5) 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.

(6) This minor head will record payments to local bodies of net proceeds of duty levied by them on transfer of property, when such receipts are collected by Governments as a working arrangement. In cases where duties are levied and collected by the Government under statutory provisions for eventual payment to local bodies, such collections are treated as revenue receipts of the Government concerned.

(7) This includes fees for authentication of Powers of Attorney and fees for copies of registered documents.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0031 Miscellaneous Tax Receipts		
01 Estate Duty		
	101	Ordinary Collections(1)
	102	Penalties
	901	Share of net proceeds assigned to States(2)
02 Gift Tax	101	Ordinary Collections(1)
	102	Penalties
03Banking Cash Transaction Tax	101	Ordinary Collections(1)
	102	Penalties
	103	Interest
	104	Surcharge
	901	Share of net proceeds assigned to States(2)

Notes:

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

(a) Advance Tax
(b) Tax on Self Assessment
(c) Tax on Regular Assesment
(d)Deduct-Refunds

(2) The minor head will figure as a 'minus-entry' in the Central Govt. Accounts and as a 'plus-entry' in the States Accounts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0032 Taxes on Wealth		
	101	Ordinary Collections(3)
	102	Penalties
	500	Receipts Awaiting Transfer To Other Minor Heads (1)
	800	Other Receipts
	901	Share of net proceeds assigned to States(2)

Note:

(1) See Note (5) below the major head '0020-Corporation Tax'

(2) The minor head will figure as a 'minus-entry' in the Central Accounts and as a 'plus-entry' in the States Accounts

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

(i) Gross Collection
(ii) Deduct Refunds

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0034 Securities Transaction Tax		
	101	Collection under Securities transaction tax (1)
	102	Penalty
	103	Interest
	901	Share of net proceeds assigned to States (2)

Note:-

(1) This minor head will have the following sub-heads:-
   (a) Tax on Self Assessment
   (b) Tax on Regular Assessment
   (c) Deduct- Refunds

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0035 Taxes on Immovable Property other than Agricultural Land	101	Ordinary Collections(1)
	800	Other Receipts

Note:

(1) This minor head will have the following sub-heads:
Gross Collections:
(i) Urban Areas
(ii) Non - Urban Areas
Deduct-Refunds
Net Collections

(d) Taxes on Commodities and Services other than Goods and Services Tax

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
0036 Commodities Transaction Tax		
	101	Collection under Commodities Transaction Tax (1)
	102	Penalty
	103	Interest
	901	Share of net proceeds assigned to States(2)

Note:

(1) This Minor Head will have the following Sub-heads:

(a) Advance Tax
(b) Tax on Self Assessment
(c) Tax on Regular Assessment
(d) Deduct-Refunds

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

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0037	**Customs (1)**	101	Imports
		102	Exports
		103	Cesses on Exports (2)
		104	Sale of Gold by Public auction (4)
		105	Sale proceeds of confiscated goods (5)
		106	Receipts of advance payments from assesses
		107	Anti Dumping Duty
		108	Safeguard Duty
		109	Additional Duty of Customs on Tea and Tea Waste
		504	Primary Education Cess
		505	Secondary and Higher Education Cess
		800	Other Receipts (3)
		901	Share of net proceeds assigned to States(6)

Note:

(1) 'Deduct-Refunds' will appear as a distinct sub-head under each of the minor heads below this major head. ‘Deduct Drawbacks’ will appear as a distinct sub-head under 'Imports'.

(2) The revenue under this head will be classified under the following sub-heads:

(i) Coffee
(ii) Coir
(iii) Lac
(iv) Mica
(v) Tobacco (unmanufactured)
(vi) Oil cakes and meals
(vii) Marine Products
(viii) Cashew kernel
(ix) Black Pepper
(x) Cardamom (Act 65)
(xi) Cardamom (A.P. Cess)
(xii) Other agricultural produce
(xiii) Iron ore
(xiv) Animal feed
(xv) Turmeric
(xvi) Turmeric Powder
(xvii) Hides and Skins
(xviii) Raw Wool
(xix) Cardamom (A.P. Cess Act, 1940)
(xx) Other articles

(3) This includes the following:

(a) Recoveries on account of Customs Establishment at a private wharf unless credited by deduction from charges.
(b) Commission on little Bases Light Dues and on Straits' Light Dues.
(c) Ware houses and wharf rents.
(d) Fees for registration of Cargo boats.

(4) The minor head shall record the gross sale proceeds of gold sold by public auction by the Reserve Bank of India. The conversion charges payable to Bombay Mint and the expenditure to be reimbursed to R.B.I. and other incidental expenses on the sale

of gold by auction would be accounted for under the new sub head ‘Deduct - other charges’ to be opened under this minor head.

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

(i) Confiscated gold
(ii) Confiscated silver
(iii) Confiscated foreign currencies/instruments.
(iv) Fees, Fines, Forfeitures and Penalties.
(v) Other confiscated goods.

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0038 Union Excise Duties (1)		
01 Shareable Duties	101	Basic Excise Duties
	102	Auxiliary Duties of Excise
	103	Additional Excise Duties on mineral products
	104	Special Excise Duties
	901	Share of net proceeds assigned to States(8)
02 Duties assigned to States	101	Additional Excise Duties in lieu of Sales Tax
	102	Excise duty on generation of power
	901	Share of net proceeds assigned to States(8)
03 Non-Sharable Duties	101	Regulatory Excise Duties
	102	Auxiliary Duties of Excise (3)
	103	Special Excise Duties (2)
	104	Additional Excise Duties on Textiles and Textile Articles
	105	Additional Excise Duties on TV Sets
	106	Additional Excise Duties on indigenous motor spirit (7)
	107	Additional Excise Duty on High Speed Diesel Oil (7)
	108	National Calamity Contingent Duty (9)
	109	Special Additional Duty of Excise on Motor Spirit
	110	Additional Duty of Excise on Tea and Tea Waste (10)
	111	Additional duty of Excise on Pan Masala and Certain Tobacco Products
	112	Clean Energy Cess
	504	Primary Education Cess
	505	Secondary and Higher Education Cess
	506	Infrastructure Cess
	800	Other Duties
04 Cesses on Commodities	A Minor head for each Commodity (4)	
60 Other Receipts'	101	Sale proceeds of confiscated goods (6)
	500	Receipts awaiting transfers to other minor heads etc (5)
	800	Other Receipts

Note:

(1) 'Deduct-Refunds and Draw-backs' will appear as distinct sub-head under each of the minor heads below the duty Sub-Major heads. The sub- head 'Deduct-Refunds' will appear under the minor heads below the sub-major heads'04 Cesses on Commodities' and '60, other Receipts'.

(2) This minor head has been provided for the accountal of arrears in respect of Special Excise Duties which were in force up to 16.3.1972.

(3) This minor head is meant to record arrears of Auxiliary duties due up to 31.3.1976.

(4) It will include 'Textiles'.

(5) Receipts pertaining to this major head for which supporting challans or certificates in lieu thereof are awaited from Banks are to be booked under this minor head pending transfer to the minor head concerned on receipt of the said details from the Bank or from the departmental officer concerned.

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

(i) Sale proceeds of confiscated Goods.

(ii) Fees, Fines and penalties.

(7) The receipts to the extent of 50% would be converted into a statutory cess and transferred to the Central Road Fund. 30% of the Fund would be transferred to the State Governments for development and maintenance of State Roads.

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

(9) National Calamity Contingent duty is a surcharge

(10) Rebate of whole of additional Excise duty paid on Tea on its exportation to any country except Nepal and Bhutan will appear as distinct sub-head.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0039	**State Excise (1)**	101	Country Spirits
		102	Country fermented Liquors
		103	Malt Liquor
		104	Liquor (1)
		105	Foreign Liquors and spirits
		106	Commercial and denatured spirits and medicated wines
		107	Medicinal and toilet preparations containing alcohol, opium etc.
		108	Opium, hemp and other drugs (2)
		150	Fines and confiscations (3)
		800	Other Receipts (4)

Note:

(1) The minor heads below this major head will record receipts from excise duties and other related receipts, for accountal of receipts on account of sale of liquor etc. undertaken as a trading operation by the States. Please see Note (4) below the major head' 1475-Other General Economic Services'.

(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' (Major Head 0070)

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

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0040	**Taxes on Sales, Trade etc.**	101	Receipts under Central Sales Tax Act (1)
		102	Receipts under State Sales Tax Act (1)
		103	Tax on sale of motor spirits and lubricants (3)
		104	Surcharge on Sales Tax (2)
		105	Tax on Sale of Crude Oil (3)
		106	Tax on purchase of Sugarcane (3)
		107	Receipts of Turnover Tax
		108	Tax on the Transfer of rights to use any goods for any purpose Act, 1985.
		109	Tax on Transfer of property goods involved in the execution of 'Works Contract Act, 1985'.
		110	Trade Tax (4)
		111	Value Added Tax (VAT) Receipts
		800	Other Receipts

Note*:*

(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 Sale Tax Act .The subhead 'Other Receipts' will record miscellaneous receipts such as penalty, fines etc, in the administration of the Tax laws.

(2) Surcharge levied under separate acts, other than those covered by Note 1 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 'State Sales Tax'. These minor heads are intended to record receipts from taxes levied under separate legislations.

(4) Each new tax levied in place of Sales Tax may be booked under this minor head e.g. Trade Tax, commerce Tax etc.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0041	**Taxes on Vehicles**	101	Receipts under the Indian Motor Vehicles Act
		102	Receipts under the State Motor Vehicles Taxation Acts
		800	Other Receipts (1)

Note:

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

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0042	**Taxes on Goods and Passengers (1)**		
		102	Tolls on Roads (2)
		103	Tax Collections - Passenger Tax
		104	Tax Collection - Goods Tax.
		106	Tax on entry of goods into Local Areas (3)
		800	Other Receipts (4)

Note:

(1) This major head will cover the Taxes on goods and passengers carried by Road or Inland Water-Way only.

(2) This minor head will record receipts relating to tolls on roads etc, when such tolls are levied by an Act of the Legislature. In other cases, these receipts will be recorded under the major head '1054-Roads and Bridges'

(3) This minor head would be operated in the books of State Governments, which have levied a tax on entry of goods into local areas for consumption, use or sale of goods therein. This minor head will be divided into the following sub-heads:

(a) Tax Collections

(b) Deduct-Refunds

(4) This will include Inter State transit duties.

MAJOR / *SUB-MAJOR HEADS*	*MINOR HEADS*	
0043 Taxes and Duties on Electricity		
	101	Taxes on consumption and sale of Electricity
	102	Fees under the Indian Electricity Rules
	103	Fees for the electrical inspection of cinemas
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0044 Service Tax		
	225	Other Taxable Services (1)
	504	Primary Education Cess
	505	Secondary and Higher Education Cess
	506	Swachh Bharat Cess
	507	Krishi Kalyan Cess
	901	Share of net proceeds assigned to States(2)

Note:

(1) Each minor head will have the following sub-heads:
(a) Tax Collections
(b) Other Receipts
(c) Deduct Refunds
(d) Penalties
The sub-head (b) viz. 'Other Receipts' will record interest, etc. leviable on delayed payments of Service Tax.

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

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0045	**Other Taxes and Duties on Commodities and Services**	101	Entertainment Tax (1)
		102	Betting Tax (1)
		103	Tax on Railway passenger fares (1)
		104	Foreign Travel Tax (2)
		105	Luxury Tax (1)
		106	Tax on Postal Articles (1)
		107	Inland Air travel tax
		108	Receipts under Education Cess Act. (1)
		109	Receipts under Health Cess Act (1)
		110	Receipts under the Water (Prevention and Control of Pollution) Cess Act (1)
		111	Taxes on Advertisement exhibited in Cinema Theatres (1)
		112	Receipts from Cesses Under Other Acts (1) (3)
		113	Receipts under Raw Jute Taxation Acts (1)
		114	Receipts under the Sugarcane (Regulations, Supply and Purchase Control) Act (1)
		115	Forest Development Tax
		116	Foreign Exchange Conservation (Travel) Tax.
		117	Receipts under Research and Development Cess Act, 1986.
		118	Cable Tax
		119	Equalisation Levy (6)
		800	Other Receipts (4)
		901	Share of net proceeds assigned to States(5)

Note:

(1) The minor heads will be divided into the following sub-heads:
(a) Tax Collections
(b) Other Receipts
(c) Deduct-Refunds
The sub-head 'Other Receipts' will record miscellaneous receipts like penalties, fine etc. in the administration of the relevant Acts/Regulations.

(2) Will have three sub-heads as under:
(a) Tax on travel by Air
(b) Tax on travel by Sea
(c) Deduct-Refunds

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

(4) The sub-head 'other Items' below this minor head will include 'Tobacco Vend Fees', 'Licence Fees' and other Miscellaneous Receipts.

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

(6) This Minor Head will be divided in following Sub Heads:
a) Equalisation Levy payable by taxpayer (deductor),
b) Equalisation Levy payable as per demand raised by Income Tax Department,
c) Miscellaneous Receipts,
d) Penalties, Fine etc.,
e) Refund.

B. Non-Tax Revenue

(a) Fiscal Services

MAJOR / SUB-MAJOR HEADS		MINOR HEADS	
0046	**Currency, Coinage and Mint**	101	Currency Note Press (1)
		102	Bank Note Press (2)
		103	Security Paper Mill
		105	Mint Receipts (4)
		106	Receipts of Silver refinery
		226	Profits from Circulation of small coins (3)
		800	Other Receipts

Note:

(1) This minor head will record receipts of Currency Note Press, Nasik under the following sub-heads:-
- (i) Receipts from printing of Bank Note.
- (ii) Receipts from printing of one Rupee Note.
- (iii) Other Receipts

(2) This minor head will record receipts from the Bank Note press, Dewas, M.P.

(3) Separate sub-heads may be opened for ‘Nickel', 'Copper', 'Aluminium' and 'Silver Alloy Coins'.

(4) Includes the sub-heads
- (a) Assay Fees
- (b) Other Receipts.

MAJOR / ***SUB-MAJOR HEADS***		**MINOR HEADS**	
0047	**Other Fiscal Services**	101	Smugglers and Foreign Exchange Manipulator (Forfeiture of Property Act,1976) (1)
		102	Share of Profits on Sale of Gold by I.M.F.
		105	India Security Press, Nasik (2)
		107	Security Printing Press Hyderabad (2)
		109	Prevention of Money Laundering Act, 2002
		110	Remuneration amount credited to Special Drawing Rights (SDRs) holding account of India by International Monetary Fund
		111	Fines, Penalties & Forfeitures(3)
		800	Other Receipts

Note:

(1) This minor head will have the following sub-heads.
- (a) Rent
- (b) Interest on Dividends
- (c) Sale proceeds of properties
- (d) Fines, Forfeitures and Miscellaneous

(2) This minor head will record receipts under the following sub-heads:-
- (a) Value of stamps supplied to the P and T Department, State Governments etc
- (b) Other receipts.

(3)(i) This Minor Head will be used for classification of Fines, Penalties, Forfeitures under all Acts including ‘receipts on account of penalties imposed for compounding of contravention of FEMA-1999’ & ‘Gold Control Act’.

(ii) Distinct sub-heads may be opened for each Act.

(iii) The Fines, Forfeitures and Miscellaneous under ‘Smugglers and Foreign Exchange Manipulator (Forfeiture of Property Act, 1976)’ will continue to be classified under Minor Head ‘101- Smugglers and Foreign Exchange Manipulator (Forfeiture of Property Act, 1976) [See foot note 1(d) above].

(b) Interest Receipts, Dividends and Profits

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0049 Interest Receipts		
01 Interest from State Governments	101	Interest on Loans for State Plan schemes
	102	Interest on Loans for Central Plan Schemes
	103	Interest on Loans for Centrally Sponsored Plan Schemes
	104	Interest on Loans for Non-Plan Schemes
	105	Interest on Loans for Special Plan Schemes
	106	Interest on Ways and Means Advances
	107	Interest on pre 1984-85 loans (7)
	108	Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the 9th Finance Commission.
	109	Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission.
	110	Interest on Loans under Centrally Sponsored Schemes
	111	Interest on Loans for Special Assistance
	112	Interest on other Loans from State
	800	Miscellaneous interest receipts (1)
02 Interest from Union Territory Governments with Legislature	101	Interest on Loans for Union Territory Plan Schemes
	102	Interest on loans for Central Plan Schemes
	103	Interest on Loans for Centrally Sponsored Plan Schemes
	104	Interest on Loans for Non-Plan Schemes
	105	Interest on Loans for Special Plan Schemes
	106	Interest on Loans under Centrally Sponsored Schemes
	107	Interest on Loans for Special Assistance
	108	Interest on other Loans from Union Territory (with Legislature) Schemes
	800	Miscellaneous Interest receipts (1)
03 Other Interest receipts of Central Government (2) (6)	101	Interest from Railways (3)
	102	Interest from Posts and Telegraphs (3)
	103	Interest from Departmental Commercial Undertakings (4)
	107	Interest from Cultivators
	108	Interest from Port Trusts
	109	Interest from other parties
	110	Interest realized on investment of Cash balances
	111	Interest from Advances to Foreign Governments
	113	Premium arising out of market Stabilization Scheme
	114	Interest arising out of market Stabilization Scheme
	115	Interest on Special Drawing Rights (SDRs) holding received from International Monetary Fund
	116	Premium on Market Loans
	117	Interest on Market Loans
	118	Interest on Loans to Government Servants (11)

	190	Interest from Public Sector and other Undertakings (8)
	191	Interest from Local Bodies
	195	Interest from Co-operative Societies
	800	Other Receipts (5)
04 Interest Receipts of State/ Union Territory Governments with Legislature (2)(6)	103	Interest from Departmental Commercial Undertakings (4)
	107	Interest from Cultivators
	110	Interest realised on investment of Cash balances
	190	Interest from Public Sector and other Undertakings (8)
	191	Interest from Local Bodies
	195	Interest from Co-operative Societies
	800	Other Receipts (9), 5(a)

Note:

(1) This will include interest portion of equated payment on account of recovery of capitalized value of Sterling pensions from State Governments and U.T. Governments with Legislature. See also Note (1) below '4075-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 heads and not here.

(3) The interest element of the Contribution from Railways and Posts and Telegraphs to General Revenue at the rate charged to 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 '0050 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 minor head is intended to record interest received on all other accounts. It includes inter-alia

~~(a) Premium on Loans~~

(b) The fixed adjustment in Orissa Govt's. account of the interest on irrigation Capital outlay incurred before 1.4.1937, which is credited to this head (sub-major head-04) by contra debit to '2701-Major and Medium Irrigation'

(c) Interest portion of equated payments on account of write back of Capital Value of annuities in purchase of Sterling Pensions (in respect of sub-major head 03). Also see Note (1) below the major head '4075-Capital outlay on Miscellaneous General Services'.

(d) Interest earned on Security Deposits with the banks under Emigration Rules, 1983 which are transferred by State Bank of India Bombay and State Bank of Patiala, New Delhi to Government Accounts.

(6) Separate sub heads may be opened under the minor head below this sub-major head corresponding to 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 all central loans to States advanced up to 31.3.84 and outstanding as on 31.3.85 in terms of the Eighth Finance Commission 1984.

(8) Includes interest on debentures.

(9) See Note (3) below ‘MH 8222- Sinking Funds’. If the State Government decides that interest realised from securities purchased and payment of advance interest on securities purchased out of ‘Sinking Fund Investment Account’ should be taken to the revenue account, the interest receipts will be credited to this minor head while payment of advance interest thereon will be debited to the minor head ‘105-Interest on General or other Reserve Funds’ below sub-major head ’05-Interest on Reserve Funds’ under ‘MH 2049-Interest Payments’.

(10) Minor Heads ‘101’ to ‘109’ under Sub-Major Head ‘01-Interest from State Governments’ and Minor Heads ‘101’ to ‘105’ under Sub-Major Head ‘02-Interest from Union Territory Governments with Legislatures’ will continue to operate till earlier loans are fully repaid.

(11) This Minor Head will accommodate the interest on Loans to Government Servants, separate sub heads may be opened under this Minor Head for each type of Interest Bearing Advances.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0050	**Dividends and Profits**	101	Dividends from Public Undertakings (1)
		102	Contributions from Railways (3)
		103	Contributions from Posts and Telegraphs (3)
		104	Contributions in lieu of Taxes on Railway Passenger fares
		105	Contributions towards safety works
		106	Share of surplus profits from the Reserve Bank of India (4)
		107	Share of profits from Life Insurance Corporation of India (5)
		108	Share of profits from Nationalised Banks
		109	Share of surplus Profits from the Industrial Development Bank Of India
		200	Dividends from other investments (2)

Note:

(1) Records dividends from investment in Statutory Corporations (other than LIC) and Govt. Companies.

(2) Includes dividends from investments in other Joint stock Companies and Co-operative Societies.

(3) Divided into the following sub-heads:-

(a) Gross Contributions-Current.

(b) Gross Contributions-Deferred dividends in respect of the period from 1978-79 onwards (for Railways only).

(c) Deduct-amount transferred to '0049-Interest receipts'. See also note (3) below the major head '0049'.

(d) Subsidy to Railways towards dividend relief and other Concessions (for Railways only).

(4) Surplus profits payable by the R.B.I, under section 47 of the R.B.I. Act is recorded here.

(5) Amounts of dividends and other receipts payable to the Govt. of India by the L.I.C. under the L.I.C. Act, 1956 and the rules and regulations made there under 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	
0051 Public Service Commission	104	UPSC/SSC Examination Fees.
	105	State PSC Examination Fees.
	800	Other Receipts.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0055 Police	101	Police supplied to other Governments (1)
	102	Police supplied to other parties (2)
	103	Fees, Fines and Forfeitures (5)
	104	Receipts under Arms Act (4)
	105	Receipts of state-Head-quarters Police (3)
	106	Delhi Police.
	120	Special Service Bureau
	800	Other Receipts (6)

Note:

(1) This will have sub-heads for
(a) Contributions for Railway Police
(b) Recoveries from other Governments.

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

(3) All receipts including fees, fines and forfeitures realised by State Head Quarters Police will be accounted for under this head.

(4) Will have the following sub-heads:
(a) Collections by District authorities.
(b) 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 licenses for storing petroleum if issued by police officers and any other fees levied for services controlled by I.G.P, but excluding fees, fines and forfeiture realised by State H.Q. Police.

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

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0056	**Jails**	102	Sale of Jail Manufactures (2)
		501	Services and Service Fees (1)
		800	Other Receipts

Note:

(1) This will record receipts for services rendered by the jail and fees realised for services, if any, including hire of convicts and recoveries of transportation and jail charges from other Governments.

(2) This 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 Jail Department) and other governments and private parties etc. If the Jail manufactures are not declared as commercial activities, the sale proceeds to other departments of the Government are treated as reduction of expenditure under '2056-Jail Manufactures'. Receipts in respect of Jail Presses are creditable to '0058-Stationery and Printing'.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0057	**Supplies and Disposals**	102	Fees for procurement of stores
		103	Fees for inspection of stores
		104	Fees for disposal of stores
		800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0058	**Stationery and Printing**	101	Stationery receipts (1)
		102	Sale of Gazettes etc. (2)
		200	Other Press receipts
		800	Other receipts

Note:

(1) This includes sale proceeds of Plain papers used with Stamps.

(2) This will record sale of Gazettes and Government Publications.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0059 Public Works (1)		
01 Office Buildings	011	Rents (2)
	102	Hire Charges of Machinery and Equipment
	103	Recovery of percentage charges (4)
	800	Other Receipts (3)
60 Other Buildings	103	Recovery of percentage charges (4)
	800	Other Receipts (3)
80 General	011	Rents (2)
	102	Hire charges of Machinery and Equipment
	103	Recovery of percentage charges (4)
	800	Other Receipts (3)

Note:

(1) This major head will record all receipts relating to Public Works (Non Residential Buildings).

(2) Rents of buildings include P.W. Circuit houses and furniture and other special amenities which 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' under this minor head includes 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. When a fine is imposed or a deposit confiscated with the object of defraying the expenditure caused by action of an individual or a firm as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of work the amount of the penalty may be taken in reduction of expenditure.

(4) In respect of establishment charges relatable to works done for other Governments, Local Funds, Private Parties etc. recoveries made on percentage basis as determined by Government will be credited to this minor head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0070 Other Administrative Services		
01 Administration of Justice	102	Fines and Forfeitures (2)
	501	Services and Service Fees (1)
	800	Other Receipts (3)
02 Elections	101	Sale proceeds of election forms and documents
	104	Fees, Fines and Forfeitures (4)
	105	Contributions to-wards issue of voter identity cards
	800	Other Receipts
60 Other Services	101	Receipts from the Central Government for administration of Central Acts and Regulations (5)
	102	Receipts under Citizenship Act
	103	Receipts under Explosives Act. (6)
	104	Receipts under Wild Life Act
	105	Home Guards
	106	Civil Defence
	108	Marriage Fees
	109	Fire Protection and Control
	110	Fees for Government Audit
	111	Narcotics Control (7)
	112	Emigration Fees
	113	Copyright Fees
	114	Receipts from Motor Garages etc. (8)
	115	Receipts from Guest Houses, Government Hostels etc. (9)
	116	Passport Fees
	117	Visa Fees
	118	Receipts under Right to Information Act, 2005
	119	Penalties for Deficiency in Public Services
	800	Other Receipts (10)

Note:

(1) This minor head will include Court fees realised in cash (including Amins and Process Servers' fees and recoveries on account of pauper suits), Pleadership and Mukhtearship examination fees, receipts of the Supreme Court, High Courts and other Courts, receipts of the official Assignees, Official Receiver, Administrator General, Official Trustees etc. Under this head the following items shall also be recorded:-

(i) Fees received by Government Officers under Act L III of 1952, 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 traveling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases and 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 provided otherwise under the Act.

(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 security deposits.

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

(a) Explosives Act
(b) Petroleum Act
(c) Indian Arms Act
(d) Carbide of Calcium Rules
(e) Rice-Milling Industry (Regulation) Act
(f) Other Acts and Regulations

(6) This minor head will be divided into the following sub-heads (a) Collections by District authorities (b) Other Collections.

(7) This will include receipt 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, Airplanes 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 Guesthouses, Government Hostels, M.L.A. 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.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0071	**Contributions and Recoveries towards Pension and Other Retirement Benefits**		
	01 Civil	101	Subscriptions and Contributions (1)
		106	Pensionary charges in respect of High Court Judges recovered from the State Governments (3)
		114	Burma Government's Contributions towards pre-separation Pensionary liabilities
		800	Other Receipts (2)
	02 Defence (4)	101	Army
		102	Navy
		103	Air Force

Note:

(1) When leave and pension contributions are levied separately, recoveries representing leave contributions are credited to the receipt head corresponding to the functional major head to which the establishment relates or where there is no corresponding receipt head under the minor head ‘Other Receipts’ in the residuary receipt major head under the respective sectors. Recoveries representing pension contributions will be credited to this head. This minor head also accommodates the combined leave and pension contributions, where such recoveries are not levied separately.

Additions to fixed establishments, the cost of which is recoverable from local funds etc (Including recoveries representing supervision and other incidental charges in respect of additional police forces deployed under the Indian Police Act, 1861) should be treated as departmental receipts and credited under the minor head 'Other receipts' of the appropriate functional major heads concerned. The recovery representing leave and pension charges in those cases should be dealt with in accordance with the principles set forth in the first sub Para above.

Leave and pension contributions of Military officers in permanent civil employment to foreign service should be treated as indicated in the first sub Para above while contributions of military officers and others in permanent military employ including those in temporary civil employ and contributions for pension of Indian soldiers lent to other Government should be credited to Defence Service Estimates.

Contributions recovered from Foreign Employers towards Governments’ liability under rule 11 of the I.C.S. (NEM) Provident Fund Rules are 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 share of commuted value of pensions received from other Governments, etc.

(3) This minor head will record the Pensionary charges recoverable from State Governments under Article 290 of the Constitution. See also Note (8) below the major head ‘2071- Pension and other retirement benefits’.

(4) The receipts in respect of establishments (like Ministry of Defence, Defence Accounts Department, etc.) the expenditure of which is met from Civil Estimates will be accounted for under the Sub-major head '01-Civil'.

MAJOR/ *SUB-MAJOR HEADS*	MINOR HEADS	
0075 Miscellaneous General Services		
	101	Unclaimed Deposits
	102	Pre-partition receipts
	103	State Lotteries
	104	Unclaimed and Unpaid dividends, deposits and debentures etc. of Investors in Companies (2)
	105	Sale of Land and property
	106	Receipts from properties acquired under Chapter XX-A of Income Tax Act, 1961
	107	Canteen Stores Department
	108	Guarantee Fees
	791	Gain by Exchange
	800	Other Receipts (1)

Note:

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

(a) Miscellaneous Receipts-This sub-head will include the following receipts:-

(i) Unclaimed loans written off to revenue.
(ii) Adjustments of Write off of unclaimed securities of current loans.
(iii) Lapsed Wasika pensions payable in lieu of interest on Oudh loans.
(iv) Sale proceeds of toshakhana.
(v) Receipts from Bombay Land Scheme.
(vi) Contributions from State Governments for refugee relief.
(vii) Interest from banks on delayed remittances and excess/double reimbursement.
(viii) Forfeited amount under the scheme 11.55%, 8 year tenor Government Stock, 2002.
(ix) Other Miscellaneous Receipts

(b) Investor's Education and Protection Fund-Grants and donations received from State Governments, Companies and other Institutions will be credited to this sub-head.

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

(a) Unpaid dividends
(b) Unpaid application money received by companies for allotment of securities and due for refund
(c) Unpaid Matured Deposits
(d) Unpaid Matured Debentures
(e) Interest accrued on the amounts referred to in sub-heads (a) to (d)

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0076 Defence Services - Army		
	101	Army (including reservists) (1)
	102	Auxiliary Forces (1)
	103	Civilians (1)
	104	Receipts from Works (2)
	105	Military Farms (3)
	107	Ex-Servicemen Contributory Health Scheme
	108	Inspection Organisations
	109	Receipts from Services and Supplies
	110	Stores (4)
	111	Receipts from Cantonments and Defence Lands and Estates
	112	Rashtriya Rifles.
	800	Other Receipts (5)

Note:

(1) Receipts representing (a) balances of pay, etc. of deserters and men sentenced to long term imprisonment which are finally credited to Government (b) recoveries from officers and other ranks towards equipment and clothing lost or damaged or found deficient, and other recoveries on account of pay and allowances of Army personnel are recorded under this minor head.

(2) The minor head will record the receipts relating to M.E.S. under the following sub-heads:-

(a) Rents of buildings, furniture etc.
(b) Recoveries on account of supply of water and electricity.
(c) Receipts from disposal of surplus lands, buildings etc.
(d) Receipts from Military Engineering Services Stores.
(e) Other receipts.

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

(a) Sale of Dairy Products
(b) Sale of Grain and Fodder
(c) Other Receipts

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

A. Army Service Corps Stores
Recoveries on account of sale of surplus, etc., stores, value of stores issued on payment and other miscellaneous receipts.

(1) Provision
(2) Grains and Fodder
(3) Petrol, Oil and Lubricants
(4) Coal and Firewood
(5) Other stores
Total sub-head A

B. Animals

C. Army Ordnance Corps Stores
Sale proceeds of surplus, etc. stores, value of stores issued on payment and other miscellaneous receipts
(1) Ordnance Stores
(2) Clothing Stores
(3) Mechanical transport vehicles and connected stores, recoveries on account of services rendered by M.T. units to Non-Military Depts., and others.
Total Sub-Head C

D. Medical and veterinary stores
Sale proceeds of surplus etc., stores, value of stores issued on payment and other miscellaneous receipts.

E. Engineer stores (E.S.Ds.) -
Sale proceeds of surplus, etc., stores, value of stores issued on payment and other miscellaneous receipts.

(5) This minor head will have the following sub-heads:
(a) Contributions from Local Governments and other parties towards the cost of training their personnel.
(b) Hospital Stoppages.
(c) Other miscellaneous receipts.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0077 Defence services-Navy		
	104	Receipts from Works
	109	Receipts from Services and Supplies
	110	Stores
	112	Joint staff
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0078 Defence Services - Air Force		
	104	Receipts from Works
	109	Receipts from Services and Supplies
	110	Stores
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**
0079 Defence Services - Ordnance Factories

101 Sale of surplus and obsolete stores
800 Other receipts

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**
0080 Defence Services – Research & development

800 Other receipts

(ii) Social Services

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
0202	**Education, Sports, Art and Culture**		
	01 General Education (1)	101	Elementary Education
		102	Secondary Education
		103	University and Higher Education (4)
		104	Adult Education
		105	Languages Development
		600	General (2)
	02 Technical Education (1)	101	Tuitions and other fees
		800	Other Receipts (2)
	03 Sports and Youth Services	101	Physical Education-Sports and Youth Welfare
		800	Other Receipts
	04 Art and Culture	101	Archives and Museums
		102	Public Libraries
		103	Receipts from Cinematograph Films Rules (3)
		800	Other Receipts

Note:

(1) ‘Tuition Fees', 'Examination Fees' and 'Other Fees' may be treated as separate sub-heads under the various minor heads below these sub-major heads, wherever possible and necessary.

(2) Income from Endowments and contributions from local bodies may be adjusted under a separate sub-head ‘Contributions and Income from endowments’.

(3) Will be divided into the following sub-heads:-

(a) Collection by District authorities

(b) Other Collections.

(4) Grants from University Grants Commission for Government Colleges may be recorded under a separate sub-head ‘Contributions from the University Grants Commission’ under this head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0210 Medical and Public Health		
01 Urban Health Services	020	Receipts from Patients for hospital and dispensary services (1)
	101	Receipts from Employees State Insurance Scheme
	103	Contribution for Central Government Health Scheme
	104	Medical Store Depots (2)
	107	Receipts from Drug Manufacture (3)
	800	Other Receipts (4)
02 Rural Health Services	101	Receipts/contributions from patients and others (1)
	800	Other Receipts (4)
03 Medical Education, Training and Research	101	Ayurveda
	102	Homeopathy
	103	Unani
	104	Siddha
	105	Allopathy
	200	Other Systems
04 Public Health	102	Sale of Sera/Vaccine
	104	Fees and Fines etc. (5)
	105	Receipts from Public Health Laboratories
	501	Services and Service Fees
	800	Other Receipts
80 General	101	Fees for issue of Certificates under WHO-GMP Scheme
	800	Other Receipts (6)

Note:

(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 ‘2210-Medical and Public Health’.

(3) Will include receipts from departmentally run drug manufacturing concerns. Distinct sub-heads with suitable detailed heads thereunder may be 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) Will include licence fees, fines etc. under Drug Control Acts and Prevention of Food Adulteration Acts etc. realised by Public Health authorities.

(6) Will include income from endowments.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0211 Family Welfare		
	101	Sale of contraceptives
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0215 Water Supply and Sanitation		
01 Water Supply	102	Receipts from Rural water supply schemes (1)
	103	Receipts from Urban water supply schemes (1)
	104	Fees, Fines etc.
	501	Services and Service Fees
	800	Other Receipts
02 Sewerage and Sanitation	103	Receipts from Sewerage Schemes
	104	Fees, Fines etc.
	501	Services and Service Fees
	800	Other Receipts

Note:

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0216 Housing		
01 Government Residential Buildings (2)	106	General Pool accommodation (1)
	107	Police Housing
	700	Other Housing
02 Urban Housing	800	Other Receipts (Each class of Scheme will be a minor Head) (2)
03 Rural Housing	800	Other Receipts (Each class of Scheme will be a minor Head) (2)
80 General	800	Other Receipts

Note:

(1) This Minor Head will also include receipts relating to Departmental Pool Accommodations. It will be divided into following sub-heads:

(i) Rent/Licence Fee

(ii) Other items.

(2) If the receipts are recurring and substantial the scheme will be classified as a separate minor head, otherwise not.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0217 Urban Development (1)		
01 State Capital Development		(Name of each State capital will be a minor head)
02 National Capital Region	191	Receipts from Municipalities/Corporations etc.
	800	Other Receipts
03 Integrated Development of Small and Medium Towns	191	Receipts from Municipalities
	800	Other Receipts
04 Slum Area Improvement	191	Receipts from Municipalities etc.
	800	Other Receipts
60 Other Urban Development Schemes	191	Receipts from Municipalities etc. (2)
	800	Other Receipts

Note:

(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 ‘0216-Housing’.

(2) This minor head will record inter-alia receipts on account of the ‘Directorates of Municipalities' etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0220 Information and Publicity		
01 Films	102	Receipts from Departmentally produced films
	800	Other Receipts
60 Others	105	Receipts from community Radio and T.V. Sets
	106	Receipts from advertising and visual Publicity
	112	Employment News
	113	Receipts from other Publications
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0221 Broadcasting		
01 Sound Broadcasting	102	Commercial Services
	103	Receipts from Journals
	800	Other Receipts (1)
02 Television	102	Receipts from Journals
	103	Commercial Services
	104	License Fee from DTH operators
	800	Other Receipts (1)

Note:

(1) Receipts from commercial activities and non commercial activities will be shown under distinct sub-heads namely:-

(a) Commercial

(b) Non-commercial.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0230 Labour and Employment		
	101	Receipts under Labour laws
	102	Fees for registration of Trade Unions
	103	Fees for inspection of Steam Boilers
	104	Fees realised under Factory's Act
	105	Examination fees under Mines Act
	106	Fees under Contract Labour (Regulation and Abolition Rules)(1)
	800	Other Receipts

Note:

(1) Fees realised under these rules framed by the Central and State Governments may be accounted for under distinct sub-heads below this minor head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0235 Social Security and Welfare		
01 Rehabilitation	101	Dandakaranaya Development Scheme
	102	Relief and Rehabilitation of Displaced persons and Repatriates
	200	Other Rehabilitation Schemes
	800	Other Receipts
60 Other Social Security and Welfare Programmes	105	Government Employees Insurance Schemes (1)
	106	Receipts from Correctional Homes
	800	Other Receipts

Note:

(1) Please see note (7) below major head ‘2235’

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0250 Other Social Services		
	101	Nutrition
	102	Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities
	104	Receipts of unclaimed deposits specified under Section 122(2) of the Finance Act 20 of 2015 (2)
	800	Other Receipts (1)

Note:

(1) Includes receipts on account of public exhibitions and fairs and recovery towards the cost of administration of Religious and Charitable Endowments Acts.

(2) This minor head will include a distinct sub-head in the name of the Fund from which the unclaimed deposit is transferred.

(iii) Economic Services

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0401 Crop Husbandry		
	103	Seeds
	104	Receipts from Agricultural Farms
	105	Sale of manures and fertilisers
	107	Receipts from Plant Protection Services (1)
	108	Receipts from Commercial crops
	110	Grants from I.C.A.R.
	119	Receipts from Horticulture and Vegetable crops
	120	Sale, hire and services of agricultural implements and machinery including tractors
	800	Other Receipts

Note:

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0403 Animal Husbandry		
	102	Receipts from Cattle and Buffalo development
	103	Receipts from Poultry development
	104	Receipts from Sheep and Wool development
	105	Receipts from Piggery development
	106	Receipts from Fodder and Feed development
	108	Receipts from other live stock development
	110	Grants From Indian Council of Agricultural Research
	501	Services and Service Fees (1)
	800	Other receipts

Note:

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0404 Dairy Development		
	Each Milk Scheme will be a minor head (1)	
	110	Grants From I.C.A.R
	800	Other Receipts

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	
0405 Fisheries		
	011	Rents (1)
	102	Licence Fees, Fines etc.
	103	Sale of fish, fish seeds etc. (2)
	110	Grants from I.C.A.R
	501	Services and service fees (3)
	800	Other Receipts

Note:

(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 HEADS*	MINOR HEADS	
0406 Forestry and Wild Life		
01 Forestry	101	Sale of timber and other forest produce (1)
	102	Receipts from social and farm forestries (2)
	103	Receipts from environmental forestry
	104	Receipts from Forest Plantations
	110	Grants from I.C.A.R.
	112	Rosin And Turpentine Factories
	800	Other Receipts
02 Environmental Forestry and Wild Life	111	Zoological Park
	112	Public Gardens
	800	Other Receipts

Note*:*

(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	
0407 Plantations		
01 Tea	015	Cess
	800	Other Receipts(1)
02 Coffee	015	Cess
	800	Other Receipts (1)
03 Rubber	015	Cess
	800	Other Receipts (1)
04 Spices	015	Cess
	800	Other Receipts (1)
60 Others	533	Jute
	811	Coconuts
	813	Cashew
	822	Cinchona
	829	Areca nut
	830	Tobacco

Note:

(1) Will include sale of plantation products.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0408 Food Storage and Warehousing		
	101	Food
	102	Storage and Warehousing
	103	Nutrition and Subsidiary Food
	104	Receipts on account of World for Food Programme commodities under Project No.259 (1)
	105	Warehousing Development and Regulation Receipts
	800	Other Receipts

Note:

(1) This minor head will appear in the books of Government of Rajasthan for transferring amount representing sale proceeds of commodities received from World for Food Programme.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0415 Agricultural Research and Education		
	003	Receipts from Training
	103	Receipts from Agriculture research Stations orchards etc.
	104	Receipts from Agricultural Education.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0425 Cooperation		
	101	Audit Fees
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0435 Other Agricultural Programmes		
	102	Fees for quality control grading of Agricultural products
	104	Soil and Water Conservation
	501	Services and Service Fees (1)
	800	Other Receipts

Note:

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0506 Land Reforms		
	101	Receipts from regulations/consolidations of land holdings and tenancy (1)
	103	Receipts from maintenance of land Records
	800	Other Receipts

Note:

(1) Will include receipts on account of land ceiling for Agricultural Land. Revenue expenditure on account of Land ceiling for Agricultural Land will be recorded under minor head '102-Consolidation of Holdings' below major head ‘2506-Land Reforms’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0515 Other Rural Development Programmes		
	101	Receipts under Panchayati Raj Acts
	102	Receipts from community development Projects
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
0551 Hill Areas	
01 Western Ghats	
60 Other Hill Areas	
	Minor heads corresponding to functional major heads/sub-major heads may be opened as necessary.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
0552 North Eastern Areas	
	Minor heads corresponding to functional major heads/sub-major heads may be opened as necessary.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

0575 Other Special Areas programmes

01 Dangs District

02 Backward Areas

03 Tribal Areas

04 Ladakh Autonomous Hill Development Council

05 Jharkand Area Autonomous Council

06 Border Area Development

60 Others

Minor heads corresponding to functional major heads/sub-major heads may be opened under the sub-major heads as necessary.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0700 Major Irrigation		
Each Commercial Project will be a sub-major head		
	101	Sale of water for irrigation purposes
	102	Sale of water for domestic purposes
	103	Sale of water for other purposes
	104	Sale proceeds from canal plantations
	105	Navigation receipts
	106	Water Power
	107	Workshop Receipts
	108	Indirect Receipts(1)
	109	Owner Rate
	110	Other items
	800	Other Receipts (2)
Each Non-Commercial Project will be a sub-major head		
	101	Sale of water for irrigation purposes
	102	Sale of water for domestic purposes
	103	Sale of water for other purposes
	104	Sale proceeds from canal plantations
	105	Navigation receipts
	106	Water Power
	107	Workshop Receipts
	108	Indirect Receipts(1)
	109	Owner Rate
	110	Other items
	800	Other Receipts (2)
80-General		
	800	Other Receipts

Note:

(1) This will include portions of Land revenue due to irrigation works, betterment levy and irrigation cess.

(2) This will include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal Rules.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0701 Medium Irrigation		
Each Commercial Project will be a sub-major head		
	101	Sale of water for irrigation purposes
	102	Sale of water for domestic purposes
	103	Sale of water for other purposes
	104	Sale proceeds from canal plantations
	105	Navigation receipts
	106	Water Power
	107	Workshop Receipts
	108	Indirect Receipts(1)
	109	Owner Rate
	110	Other items
	800	Other Receipts (2)
Each Non-Commercial Project will be a sub-major head		
	101	Sale of water for irrigation purposes
	102	Sale of water for domestic purposes
	103	Sale of water for other purposes
	104	Sale proceeds from canal plantations
	105	Navigation receipts
	106	Water Power
	107	Workshop Receipts
	108	Indirect Receipts(1)
	109	Owner Rate
	110	Other items
	800	Other Receipts (2)
80-General		
	800	Other Receipts

Note:

(1) This will include portions of Land revenue due to irrigation works, betterment levy and irrigation cess.

(2) This will include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal Rules.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0702 Minor Irrigation		
01 Surface Water	101	Receipts from water tanks
	102	Receipts from lift irrigation Schemes
	103	Receipts from diversion schemes
	800	Other Receipts
02 Groundwater	101	Receipts from tube wells
	800	Other Receipts
03 Command Area Development		(Each Command Area Development Authority will be a minor head)
	800	Other Receipts
04 Flood Control	101	Anti sea erosion Project
	102	Flood Control Project
	103	Drainage Project
	800	Other Receipts
80 General	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0801 Power		
01 Hydel Generation		Each Scheme will be a minor head (1)
	800	Other Receipts
02 Thermal power Generation		Each Scheme will be a minor head (1)
	800	Other Receipts
03 Nuclear Power Generation		Each Scheme will be a minor head (1)
	800	Other Receipts
04 Diesel/Gas Power Generation		Each Scheme will be a minor head (1)
	800	Other Receipts
05 Transmission & Distribution		Each Scheme will be a minor head (1)(2)
	104	Receipts towards Poser System Development
	800	Other Receipts
06 Rural Electrification		
	800	Other Receipts
80 General		
	800	Other Receipts

Note:

(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 dispatching Stations', which cannot be identified with any other sub-major head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0802 Petroleum		
	101	Cess on indigenous crude oil
	102	Profit petroleum (2)
	103	Royalties(3)
	104	Receipts under the Petroleum Act (1)
	105	Contribution towards redemption/servicing of Petroleum Bonds
	106	Licence Fee and Mining Lease Rent (4)
	107	Production Level Payment (5)
	108	Commercial Discovery Bonus (5)
	800	Other Receipts

Note:

(1) Will be divided into the sub-heads 'Collection by District Authorities' and 'Other Collections'.

(2) Sub-head 'Receipt on account of Government share of Profit Petroleum on production under production Sharing Contracts from discovered fields and exploration block' may be opened under this head.

(3) Sub-head 'Receipt from joint venture companies under Petroleum Act on production of oil' may be opened under this minor head.

(4) Sub-heads (i) Receipts from Licence Fee on oil fields and (ii) Receipts from Mining Lease Rent on oil fields taken on lease from the Government for exploration of oil may be opened under this minor head.

(5) Sub-head 'Receipt from Production Sharing Contracts under Coal Bed Methane Policy' may be opened under these minor heads.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0803 Coal and Lignite		
	101	Coal concession fees and royalties
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0810 Non Conventional Sources of Energy		
	101	Bio-Energy
	102	Solar
	103	Wind
	800	Others

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0851 Village and Small Industries	101	Industrial Estates (1)
	102	Small Scale Industries
	103	Handloom Industries
	104	Handicrafts Industries
	105	Khadi and Village Industries
	106	Coir Industries
	107	Sericulture Industries
	108	Power loom Industries
	200	Other Village Industries
	800	Other Receipts

Note:

(1) 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 Estates will, however, be recorded under relevant minor heads under this major head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0852 Industries		
01 Iron and Steel Industries	101	Mining (1)
	105	Manufacture (2)
02 Cement and Non-Metallic Mineral Industries	205	Cement
	800	Other Receipts
03 Fertilizer Industries	004	Research and Development
	800	Other Receipts
04 Petrochemical Industries		
05 Chemical Industries		
06 Engineering Industries	101	Other Industrial Machinery Industries
	102	Transport Equipment Industries
	103	Other Engineering Industries
	203	Electrical Engineering Industries
07 Telecommunication and Electronic Industries	101	Telecommunications
	202	Electronics
	800	Other Receipts
08 Consumer Industries	201	Sugar
	202	Textiles
	204	Drugs and Pharmaceuticals
	205	Leather
	215	Paper and Newsprint
	600	Others
09 Atomic Energy Industries	103	Thorium Extraction
	106	Waste Treatment Facilities
	201	Atomic Mineral Development
	202	Nuclear Fuel Complex
	203	Fuel Reprocessing
	204	Heavy Water Plant
	208	Rare Earth Development
	800	Other Receipts
80 General		

Note:

(1) The following will be the sub-heads:
- (i) Licence fees
- (ii) Services and service fees
- (iii) Fines, Penalties etc.
- *(iv)* Other receipts

(2) The following will be the sub-heads:
- (i) Receipts from Price Control of Iron and Steel
- (ii) Services and service fees
- (iii) Fines, Penalties etc.
- (iv) Other receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0853 Non-ferrous Mining and Metallurgical Industries		
	101	Geological Survey of India
	102	Mineral concession fees, rents and royalties
	103	Receipts under the Carbide of Calcium Rules (1)
	104	Mines Department
	800	Other Receipts

Note:

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
0875 Other Industries		
01 Opium and Alkaloid Industries	107	Ghazipur Opium Factory
	108	Neemuch Opium Factory
	109	Ghazipur Alkaloid Works Factory
	110	Neemuch Alkaloid Works
	800	Other Receipts
02 Other Industries	102	Licence fees
	103	Fines and Penalties
	105	Receipts of each Departmental Commercial Undertaking (Name of undertaking)
	501	Services and Service Fees
	800	Other Receipts
03 Development of Backward Areas	800	Other Receipts
60 Others	800	Other Receipts

MAJOR /*SUB-MAJOR HEADS*		MINOR HEADS	
1001	**Indian Railways - Miscellaneous Receipts**		
	01 Commercial Lines	102	Subsidy from General Revenues towards Dividend Relief and other concessions (5)
		103	Government share of Surplus Profits from Subsidised companies (2)
		104	Sale of Land-Subsidised Companies (3)
		105	Railway Recruitment Board
		107	Safety Surcharge (towards Special Railway Safety Fund)
		108	Surcharge on Mumbai Suburban Passenger Fares
		200	Miscellaneous Receipts (4)
	02 Strategic Lines	102	Subsidy from General Revenues towards Dividend Relief and Other Concessions (5)
		103	Government share of Surplus Profits from Subsidised companies (2)
		104	Sale of Land-Subsidised Companies (3)
		107	Safety Surcharge (towards Special Railway Safety Fund)
		200	Miscellaneous Receipts (4)

Note:

(1) The major head will record miscellaneous receipts in respect of department not connected with the working expenses of railways.

(2) This minor head record receipts from subsidised Railways in which Governments had no Capital interest

(3) There will be a sub -head for each Railways.

(4) This minor head includes all unclassified receipts e.g. receipts of the Coal Grading Board, interest on capital expenditure during construction on deposit works, dividends and profits from investment in commercial undertakings etc.

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

(i) Strategic lines.
(ii) National investments.
(iii) Ore lines.
(iv) Non-strategic portion of North East Frontier Railways.
(v) Unremunerative branch lines.
(vi) New lines taken up on or after 1.4.55 on other than financial considerations.
(vii) Other new lines during the period of moratorium.
(viii) Works in progress.
(x) Ferries.
(xi) Welfare buildings

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1002 Indian Railways-Commercial Lines-Revenue Receipts		
01 Coaching Earnings	101	Passengers
	102	Special Trains and reserved Carriages
	103	Luggage
	104	Parcels
	105	Other Coaching traffic
	106	Transport of Post Office Mails
	107	Miscellaneous Coaching Receipts
	900	Deduct-Refunds
02 Goods Earnings	102	Fuel
	103	General Merchandise
	104	Military Traffic
	105	Live Stock
	106	Railway materials other than coal and coke
	107	Miscellaneous Goods Earnings
	108	Gross earnings from Road Services
	900	Deduct-Refunds
03 Sundry Other Earnings	011	Rents and Tolls
	101	Electric Telegraph earnings
	102	Receipts from Catering Department
	103	Overhead Charges and profits recovered on work done for outside parties and or sales of stores
	104	Sale proceeds of unclaimed and damaged goods
	105	Sale proceeds of Grass and trees on the line
	106	Sale proceeds of unserviceable revenue scrap (not creditable to DRF, DF, DLW(R) or Suspense)
	701	Miscellaneous
	900	Deduct-Refunds
04 Suspense		
	101	Traffic Account
	102	Demands recoverable
	200	Other Railways

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1003 Indian Railways-Strategic Lines Revenue Receipt		
01 Coaching Earnings	101	Passengers
	102	Special Trains and reserved carriages
	103	Luggage
	104	Parcels
	105	Other Coaching Traffic
	106	Transport of Post Office Mails
	107	Miscellaneous Coaching Receipts
	900	Deduct-Refunds
02 Goods Earnings	102	Fuel
	103	General Merchandise
	104	Military Traffic
	105	Live Stock
	106	Railway materials other than Coal and Coke
	107	Miscellaneous Goods Earnings
	108	Gross Earnings from Road Services
	900	Deduct-Refunds
03 Sundry other Earnings	011	Rents and Tolls
	101	Electric Telegraph Earnings
	102	Receipts from Catering Department
	103	Overhead charges and profits recovered on work done for outside parties and on sales of stores
	105	Sales proceeds of Grass and trees on the lines
	106	Sales proceeds of Unserviceable revenue scrap (not creditable to DRF, DF, ACF, OLW(R) or Suspense)
	107	Reimbursement of Operating Loss on Strategic Lines
	701	Miscellaneous
	900	Deduct-Refunds
04 Suspense	101	Traffic Account
	102	Demands recoverable
60 Other Railways		

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1051 Ports and Light Houses		
01 Major Ports	101	Receipts from ferry services
	102	Receipts from Welfare Organisations for seamen
	103	Registration and other fees
	800	Other Receipts
02 Minor Ports	101	Receipts from Ferry Services
	102	Receipts from Welfare Organisations for seamen
	103	Registration and other Fees
	800	Other receipts
03 Light Houses and Lightships	101	Light Dues
	102	Contributions
	800	Other Receipts
80 General	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1052 Shipping		
01 Overseas Shipping	101	Survey fees
	102	Registration and other fees
	103	Receipts from Shipping services (1)
	800	Other Receipts
02 Coastal Shipping	101	Survey Fees
	102	Registration and other fees
	103	Receipts from Shipping services (1)
	800	Other Receipts
80 General	800	Other Receipts

Note:

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1053 Civil Aviation (1)		
	501	Services and Service Fees
	800	Other Receipts

Note:

(1) Receipts on account of state aircraft not meant for regular public service should be booked under major head '0070-Other Administrative Services'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1054 Roads and Bridges		
	101	National High Ways Permanent Bridges (2)
	102	Tolls on Roads (1)
	800	Other Receipts (3)

Note:

(1) Please refer to Note (2) below the major head '0042- Taxes on Goods and Passengers'.

(2) Please see Note (1) below the major head '8225'. The fees collected shall be accounted for under a sub-head ‘Fees for use of National Highways permanent Bridges.’

(3) This minor head will also record receipts on accounts of Hire Charges of Machinery & equipment.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1055 Road Transport	Each Departmental undertaking will be a minor head (1)	
	101	Receipts under Rail Road Coordination
	800	Other Receipts

Note:

(1) Each Government run transport service will be treated as a sub-head with suitable detailed heads such as ‘Traffic Receipts’, ‘Workshop Receipts’ etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
1056 Inland Water Transport	Each Departmental undertaking/Project will be a minor head (1) (2) 800 Other Receipts

Note*:*

(1) Each Government run transport service will be treated as a sub-head with suitable detailed heads such as ‘Traffic Receipts’, 'Workshop Receipts' etc.

(2) Ferry receipts collected by Public Works Department will be credited under '1054-Roads and Bridges-Tolls on Roads'.

MAJOR/ *SUB-MAJOR HEADS*	MINOR HEADS
1075 Other Transport Services	
	101 Receipts from River Training Works
	800 Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1201 Postal Receipts (1)		
	101	Sale of Postal Stamps (2)
	102	Commission on Money Orders and Postal Orders
	104	Sale of Pass Port Fee Stamps (6)
	105	Sale of Central Recruitment Fee Stamps (7)
	106	Sale of Passport Application Forms (8)
	107	Sale of UPSC Forms (9)
	108	Service Charges on Sale and Cancellation of Railway Tickets through Post Offices
	200	Other Services and Service Fees (4)
	201	Net Receipt from other postal Administrations (3)
	800	Other Receipts (1) (5) (10)
	901	Deduct - Net payments to other Postal Administrations (3)

Note:

(1) Joint Postal and Telecommunication receipts may be accounted for under the minor head 'Other receipts' under a distinct sub-head prior to their allocation, and on their allocation, the amounts may be transferred to the concerned minor heads/sub- heads below '1201-Postal Receipts' and '1225-Telecommunication Receipts' as the case may be.

(2) This minor head will include postage realised in cash and through sale of postage stamps which may be shown under distinct sub-heads.

(3) One of these heads will be operated according as the transactions in a year results in net receipts or net payments, and if it is a net payment, it will be included in the relevant Demands for Grant.

(4) This minor head will be divided into suitable sub-heads to record service fees for different types of services rendered by the P & T Department relating to postal services (e.g.) Fees for window delivery tickets, post boxes and bags, rent and taxes etc., special recoveries of rent from professional letter writers, recoveries from other Government departments for services rendered, advertisement receipts etc.

(5) This will include receipts from sale of publications and forms and proceeds from sale of waste paper, dead stock etc., in respect of office furniture and other miscellaneous items.

(6) This Minor Head will comprise of the following sub-heads:-

(i) Gross Amounts realised by sale of Passport fees stamps.

(ii) Deduct-Amounts transferred to ‘0070- Other Administrative Services- Other Services-Passport and visa fees.’

(iii) Net Amount of fees retained by the Postal Department-Commission on sale of Passport fees stamps.

(7) This minor head will have the following Sub-heads:

(i) Gross amount realised by sale of Central Recruitment Fee Stamps.

(ii) Deduct amount transferred to ‘0051-Public Service Commission-UPSC/SSC Examination Fees’

(iii) Net amount of fees retained by the department as Service Charges-Commission on sale of Recruitment Fee Stamps.

At the end of the financial year, no amount will remain booked under sub-head (i) above.

(8) This minor head will comprise of the following sub-heads:-

(i) Gross Amounts realised by sale of Passport Application Forms.

(ii) Deduct - Amounts transferred to ‘0070-Other Administrative Services 60-Other Services 116-Passport Fees’,

(iii) Net amount of fees retained by the Postal Department - ‘Commission on sale of Passport Application Forms’.

(9) This minor head will be divided into following sub-heads

(i) Gross amount realised by sale of UPSC Forms.

(ii) Deduct-Amount transferred to '0051-Public Service Commission 104 UPSC/SSC Examination Fees’.

(iii) Net amount of fees retained by the Postal Department-Service Charges for sale of UPSC Forms.

(10) See Note (1) below the Major Head ‘8781–Money Orders’

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1225 Telecommunication Receipts (1)		
01 Telephones (Urban)	101	Rent and Call Charges
	102	Rent on Telephone wires, circuits and instruments leased to others
	103	Receipts from Mahanagar Telephone Nigam Ltd. for network (Telephone) utilisation.
	104	Interest on loan component of the value of Assets of the Department of Telecommunication transferred to MTNL.
	105	Dividend on equity component of the value of assets of the Department of Telecommunication transferred to MTNL.
	106	Data Network
	200	Other Services and Service Fees (2)
	201	Net Receipts from other Telephone Administrations
	799	Suspense (8)
	800	Other Receipts (1)(3)
	901	Deduct - Net payments to other Telephone Administrations
02 Telephones (Rural)	101	Rent and Call Charges
	200	Other Services and Service Fees (2)
	799	Suspense (8)
	800	Other Receipts (1)(3)
03 Telegraphs	101	Telegrams (4)
	102	Telex (5)
	103	Rent of telegraph wires and circuits leased
	104	Receipts from Mahanagar Telephone Nigam Ltd. for network (Telex) utilisation.
	200	Other Services and Service Fees (6)
	201	Net - Receipt from other telegraph Administration
	202	Net Receipt from other Radio Companies
	203	Foreign traffic exchange adjustment
	799	Suspense (8)
	800	Other Receipts (1) (7)
	901	Deduct - Net payments to other Telegraph Administration
	902	Deduct - Net payments to other Radio Companies

04 Registration Fees from Prospective Subscribers.	101	Telephones
	102	Telex
	103	Leased Telecommunication Services.

Note:

(1) See Note (1) below Major Head ‘1201’.

(2) Suitable sub-heads may be opened for recording service fees for different types of services rendered. The following are some of the items covered by this minor head:-
- (i) Installation, reconnection and shifting fees.
- (ii) Charges for breakage, provision of additional facilities coloured sets etc.

(3) This Minor head- will include the following items for which distinct sub-heads may be opened.
- (i) Royalties
- (ii) Miscellaneous items (Directories, Waste paper etc.)

(4) This minor head will have the following sub-heads
- (i) Telegrams-domestic and
- (ii) Telegrams-International.
- (iii) Besides, suitable sub-heads may be opened for revenue realised on Deposit Account systems, Press messages etc.

(5) This minor head will have distinct sub heads for Rentals and Call charges

(6) This minor head may be suitably divided into sub-heads to record the different types of services/Service fees recovered by the Telegraph Branch. The following are some of the items covered by this minor head.
- (i) Charges for abbreviated telegraphic addresses
- (ii) Miscellaneous fees

(7) This minor head will record the following items for which distinct sub-heads may be opened
- (i) Royalties
- (ii) Receipts from Guarantors; and
- (iii) Miscellaneous receipts

(8) This minor head will have the following detailed heads.
- (i) Advance Revenue
- (ii) Accounts Receivable.

At the time of issue of bills, revenue will be directly booked to the relevant revenue head under ‘1225-Telecommunication Receipts’ viz., current year's revenue. Advance revenue and previous year's revenue (if the accounts of the previous year are open, otherwise it will be treated as current year's revenue) by per contra debit (minus credit) to the head '1225-Telecommunications Receipts-Telephones or Telegraphs Accounts Receivable’. Subsequent recoveries of the bills will be credited to the detailed head 'Accounts receivable'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1275 Other Communication Services	102	Receipts from Monitoring Organisation
	103	Receipts from Wireless Planning and Coordination Organisation
	104	Telecommunications License Fee (1)
	105	Universal Access levy
	208	Satellite system
	800	Other Receipts

Note:

(1) This minor head will record receipts under the following sub-heads:-

(i) Cellular Services

(ii) Basic Services

(iii) Others (for Radio Paging etc.).

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1401 Atomic Energy Research		
	101	Licence fees
	103	Receipts from Health Schemes
	201	Receipts from Sales and Services of Bhaba Atomic Research Centre
	203	Receipts from sales and services of Atomic Minerals Division
	800	Other Receipts

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
1425 Other Scientific Research		
	101	Oceanographic Research
	102	Space Research
	103	National Test House
	201	Survey of India
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1452 Tourism		
	103	Receipts from Tourists Transport
	104	Promotion and Publicity
	105	Rent and Catering Receipts
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1453 Foreign Trade and Export Promotion	101	Receipts from Export Trade
	102	Import licence Application fees
	103	Export Licence Application Fees
	201	Receipts from Kandla Special Economic Zone
	202	Receipts from Santacruz Special Economic Zone
	204	Receipts from NOIDA Export Processing Zone
	205	Receipts from Madras Export Processing zone
	206	Receipts from Cochin Special Economic Zone.
	207	Receipts from Vizag Export Processing Zone.
	800	Other Receipts
	900	Deduct-Refunds

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1456 Civil Supplies		
	800	Other Receipts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1475 Other General Economic Services		
	012	Statistics
	101	Fees realized under the Monopolies and Restrictive Trade Practices Act,1969
	102	Patent Fees
	103	Fees for Registration of Trade Marks
	104	Receipts from certification marking and testing fees
	105	Regulation of Joint Stock Companies (1)
	106	Fees for stamping weights and measures
	107	Census
	108	Trade Demonstration and publicity
	109	Sale Proceeds of Liquor etc. (4)
	110	Income from Portfolio Management Scheme (Discretionary Mode) of National Investment Fund
	112	Contribution from Railways towards repayment of World Bank Loan from Mumbai Urban Transport Project
	113	Limited Liability Partnership
	114	Penalties realised under SEBI Act
	115	Sovereign Gold Bond Scheme, 2015
	116	Gold Monetisation Scheme, 2015
	117	Unit Premium on Unit Trust of India (UTI)
	118	Penalties levied by Insurance Regulatory and Development Authority
	200	Regulation of other business undertakings (2)
	201	Land Ceilings (Other than agricultural land)
	202	Meteorology
	800	Other receipts (3)

Note:

(1) This will include fees and other receipts realized 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 Act.

(3) Will include receipts towards issue of capital under the Capital Issues (Control) Act, 1947. Receipts on account of Emergency Risks (Goods) Insurance Schemes / Emergency Risks (Undertakings) Insurance Scheme / War Risks (Marine Hulls) Reinsurance Scheme / Emergency Risks (Factories) Insurance Scheme may be recorded under distinct sub-heads under this minor head.

(4) This minor head will record the sale proceeds (Other than portions pertaining to sales tax and Excise duties) on account of sale of liquor etc. in States/Union Territories which purchase and sell liquor, Country spirits, Country fermented liquor etc. as a trading operation. The excise duty on such sales, however continue to be recorded under ‘0039-State Excise’.

C - Grants-In-Aid and Contributions

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1601 Grants-in-aid from Central Government		
01 *Non-Plan Grants*	101	Grants under the Constitution (Distribution of Revenue order)
	102	Grants in lieu of Tax on Railway Passenger Fares
	103	Grants on account of Agricultural Wealth Tax
	104	Grants under the proviso to Article 275(1) of the Constitution
	105	Grants to meet non-plan revenue deficit (1)
	106	Grants from Central Road Fund
	107	Relief and Rehabilitation of Displaced persons and repatriates
	108	Grants in lieu of pension contributions
	109	Grants towards contribution to State Disaster Response Fund.
	110	Grants from National Disaster Response Fund
	800	Other grants
02 Grants for State/Union Territory Plan Schemes	101	Block Grants
	102	Grants as advance Plan Assistance for relief on account of Natural calamities (2)
	103	Grants against External Assistance received in kind
	104	Grants under Proviso to Article 275(1) of the Constitution
	105	Grants from Central Road Fund
	800	Other Grants
03 Grants for Central Plan Schemes	103	National Rural Employment Programme
	104	Grants under Proviso to Article 275(1) of the Constitution
	106	Minor Ports – Development of Minor Ports
04 Grants for Centrally Sponsored Plan Schemes		
	104	Grants under Proviso to Article 275(1) of the Constitution
	105	Grants from Central Road Fund
	800	Other grants
05 Grants for Special Plan Schemes	101	Schemes of North Eastern Council
06 Centrally Sponsored Schemes		
	101	Central Assistance/Share
	102	Externally Aided Projects-Grants for Centrally Sponsored Schemes
	103	Grants under proviso to Article 275(1) of the Constitution
	104	Grants from Central Road Fund

07 Finance Commission Grants

101	Post Devolution revenue Deficit Grant
102	Grants for Rural Local Bodies
103	Grants for Urban Local Bodies
104	Grants in aid for State Disaster Response Fund

08 Other Transfer/Grants to States/Union Territories with Legislatures

101	Grants to Autonomous Councils and areas covered under Schedule VI of the Constitution
102	Central Pool of Resources for North East Region
103	Schemes of North Eastern Council
104	Grants under proviso to Article 275(1) of the Constitution
105	Grants as advance Assistance for relief on account of Natural Calamities (2)
106	Grants towards Contribution to National Disaster Response Fund (NDRF)
107	Grants in lieu of Tax on Railway Passenger Fares
108	Grants from Central Road Fund
109	Grants in lieu of pension contribution
110	Grants to cover gap in resources
111	Grants to meet Revenue Deficit (1)
112	Grants against External Assistance received in Kind
113	Special Assistance
114	Compensation for loss of revenue arising out of implementation of GST

Note:

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

(2) Grants as advance Assistance for drought relief will be adjusted under a distinct Sub-Head ‘Drought Relief.’

(3) Sub-Major Heads ‘01 Non-Plan Grants’, ‘02 Grants for State/Union Territory Plan Schemes’, ‘03 Grants for Central Plan Scheme’, ‘04 Grants for Centrally Sponsored Plan Schemes’, ‘05 Grants for Special Plan Schemes’ and Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2017.

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
1605 External Grant Assistance (1)		
	201	Assistance from Abu Dhabi fund for Arab Economic Development
	202	Assistance from the Federal Austrian Government
	203	Assistance from the Government of the Kingdom of Belgium
	204	Assistance from the Government of Canada
	205	Assistance from the Government of Czechoslovak Republic
	206	Assistance from the Government of Denmark
	207	Assistance from the European Economic Community
	208	Assistance from the Government of France
	209	Assistance from the Government of Federal Republic of Germany
	210	Assistance from the Government of Hungarian People's Republic
	211	Assistance from the Government of Iraq
	212	Assistance from the Government of Italy
	213	Assistance from the International Development Association
	214	Assistance from I.F.A.D.
	215	Assistance from International Monetary Fund
	216	Assistance from the International Bank for Reconstruction and Development
	217	Assistance from the Government of Japan
	218	Assistance from Kuwait Fund for Arab Economic Development
	219	Assistance from the Government of Norway
	220	Assistance from the Government of Netherlands
	221	Assistance from the O.P.E.C. Special Fund
	222	Assistance from the Government of Polish People's Republic
	223	Assistance from the Government of Swiss Confederation and Swiss Banks
	224	Assistance from Saudi fund for Development
	225	Assistance from The Government Of United Kingdom
	226	Assistance from the Agency for International Development -U.S.A.
	227	Assistance from the Government of U.S.A. under PL-480 Convertible Local Currency Credits
	228	Other Miscellaneous assistance from the Government of U.S.A
	229	Assistance from the Exim bank of U.S.A.
	230	Assistance from the Government of Russian Federation

231	Assistance from the Government of United Arab Emirates
232	Assistance from the Central Republic of Yugoslavia
233	Assistance from the Government of Sweden
234	Swedish International Development Agency (SIDA)
235	Assistance from UN
236	Assistance from UNDP
237	Assistance from UNICEF
238	Assistance from WHO
239	Assistance from IAEA, Vienna
240	Assistance from DANIDA
241	Assistance from New Zealand
242	Assistance from the Government of Australia
243	Assistance under Colombo Plan
244	Assistance from I.L.O.
245	Assistance from UNFPA
246	Assistance from International Rice Research Institute
247	Assistance from Integrated Rural Development
248	Assistance from International Development Research Centre
250	Assistance from Global Drug Facility (GDF)
251	Assistance from Global Fund to Fight AIDS, Tuberculosis & Malaria (GFATM)

Note:

(1) Name of Foreign Country/Body/Institution, not otherwise provided may be opened as a Minor Head, where considered necessary.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
1606 Aid Material and Equipment (1)		
	201	Assistance from Abu Dhabi fund for Arab Economic Development
	202	Assistance from the Federal Austrian Government
	203	Assistance from the Government of the Kingdom of Belgium
	204	Assistance from the Government of Canada
	205	Assistance from the Government of Czechoslovak Republic
	206	Assistance from the Government of Denmark
	207	Assistance from the European Economic Community
	208	Assistance from the Government of France
	209	Assistance from the Government of Federal Republic of Germany
	210	Assistance from the Government of Hungarian People's Republic
	211	Assistance from the Government of Iraq
	212	Assistance from the Government of Italy
	213	Assistance from the International Development Association
	214	Assistance from I.F.A.D.
	215	Assistance from International Monetary Fund
	216	Assistance from the International Bank for Reconstruction and Development
	217	Assistance from the Government of Japan
	218	Assistance from Kuwait Fund for Arab Economic Development
	219	Assistance from the Government of Norway
	220	Assistance from the Government of Netherlands
	221	Assistance from the O.P.E.C. Special Fund
	222	Assistance from the Government of Polish People's Republic
	223	Assistance from the Government of Swiss Confederation and Swiss Banks
	224	Assistance from Saudi fund for Development
	225	Assistance from the Government Of United Kingdom
	226	Assistance from the Agency for International Development - U.S.A.
	227	Assistance from the Government of U.S.A. under PL-480 Convertible Local Currency Credits
	228	Other miscellaneous assistance from the Government of U.S.A.
	229	Assistance from the Exim Bank of U.S.A.
	230	Assistance from the Government of Russian Federation

231	Assistance from the Government of United Arab Emirates
232	Assistance from the Central Republic of Yugoslavia
233	Assistance from the Government of Sweden
234	Swedish International Development Agency (SIDA)
235	Assistance from UN
236	Assistance from UNDP
237	Assistance from UNICEF
238	Assistance from WHO
239	Assistance from IAEA, Vienna
240	Assistance from DANIDA
241	Assistance from New Zealand
242	Assistance from the Government of Australia
243	Assistance under Colombo Plan
244	Assistance from I.L.O.
245	Assistance from UNFPA
246	Assistance from International Rice Research Institute
247	Assistance from Integrated Rural Development
248	Assistance from International Development Research Centre
249	Assistance from Department for International Development (DFID), U.K
250	Assistance from Global Drug Facility (GDF)
251	Assistance from Global Fund to Fight AIDS, Tuberculosis & Malaria (GFATM)

Note:

(1) See Note (1) below Major Head ‘1605’.

*EXPENDITURE HEADS (*REVENUE ACCOUNT*)*

A. General Services

(a) Organs of State

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2011	**Parliament/State/Union Territory Legislatures**		
	01 *Parliament*		
		101	Lok Sabha (1)
		102	Lok Sabha Secretariat
		103	Pay and Accounts Office - Lok Sabha
		104	Rajya Sabha
		105	Rajya Sabha Secretariat
		106	Pay and Accounts Office - Rajya Sabha
	02 *State/Union Territory Legislatures*		
		101	Legislative Assembly (1)
		102	Legislative Council (1)
		103	Legislative Secretariat
		104	Legislator's Hostel
		800	Other expenditure

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	
2012 President, Vice President/ Governor, Administrator of Union Territories		
01 President		
	090	Secretariat
	101	Emoluments and allowances of the President
	103	Household Establishment (1)
	104	Sumptuary Allowances
	106	Entertainment Expenses
	107	Expenditure from Contract Allowance (3)
	108	Tour Expenses
	110	State Conveyance and Motor Cars (2)
	800	Other Expenditure (7)
02 Vice President		
	090	Secretariat
	102	Discretionary Grants
	800	Other Expenditure (7)
03 Governor/Administrator of Union Territories		
	090	Secretariat
	101	Emoluments and allowances of the Governor/Administrator of Union Territories
	102	Discretionary Grants
	103	Household Establishment (4)
	104	Sumptuary Allowances
	105	Medical Facilities (5)
	106	Entertainment Expenses
	107	Expenditure from Contract Allowance (3)
	108	Tour Expenses
	110	State Conveyance and Motor Cars
	111	Chief Commissioners (6)
	800	Other Expenditure (7)

Note:

(1) The charges on account of the establishment of the Military Secretary to the President, Comptroller of Government House and of his establishment and contingencies are recorded under this head. But the pay and allowances 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 President is not a serving member of the Indian Armed Forces, his pay and allowances are debited to this head as a civil charge. This head 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, repairs and upkeep of State Carriages and the maintenance of 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 are also debited to this head, in the sub-major head'03'.

(4) This head includes all charges on account of pay and allowances etc. of the Military Secretary, Aid-de-camp and other staff and house hold personnel of the Governors of the States/Administrators of UT's and of their establishments and contingencies. 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 Tamilnadu have a separate provision for 'Surgeon and his establishments' 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 minor head 'Household Establishment'.

(6) Charges of Lt. Governors/Chief commissioners of UTs administered by the 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 purchase of motor cars for Heads of States / Union Territories.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

2013 Council of Ministers

101	Salary of Ministers and Deputy Ministers (1)
102	Sumptuary and other Allowances
104	Entertainment and Hospitality Expenses
105	Discretionary grant by Ministers
106	Cabinet Secretariat
107	Prime Minister's Office
108	Tour Expenses
800	Other Expenditure (2)

Note:

(1) The term ‘Ministers’ will include Prime Minister and Chief Ministers. The 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 Secretariat expenditure major head concerned except in the case of Prime Minister's office, which will be recorded under the minor head ‘Prime Minister's office’ 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 residence of Ministers, and paid by the Public Works Department will, however, be recorded under ‘2216-Housing 01-Government. Residential Buildings-Lease charges’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2014 Administration of Justice		
	101	Supreme Court
	102	High Courts
	103	Special Courts (3)
	104	Judicial Commissioners (Union Territories)
	105	Civil and Session Courts
	106	Small Causes Courts
	107	Presidency Magistrate's Courts
	108	Criminal Courts
	109	Coroners' Courts
	110	Administrators General and Official Trustees
	111	Official Assignees
	112	Official Receivers
	113	Sheriffs and Reporters
	114	Legal Advisers and Counsels (1)
	115	Central Administrative Tribunal
	116	State Administrative Tribunals
	117	Family Courts
	118	Computerization of District and Sub-ordinate Courts
	119	Legal Aid Services
	120	E-courts
	800	Other Expenditure (2)

Note:

(1) This minor head will include Attorney General, Advocate General, Standing Counsels and Solicitors, Legal Remembrance, Public Prosecutors, Government Pleaders etc. Legal charges including Pleaders' fees for instituting and defending suits etc. will be debited to the department concerned.

(2) This minor head will include pleadership and mukhtiarship examination charges.

(3) This minor head will record transactions of special courts established under the Special Courts Act.1979.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2015 Elections		
	101	Election Commission
	102	Electoral Officers (1)
	103	Preparation and Printing of Electoral rolls (2)
	104	Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously.
	105	Charges for conduct of elections to Parliament (3)
	106	Charges for conduct of elections to State/Union Territory Legislature (3)
	107	Election Tribunals
	108	Issue of Photo Identity - Cards to Voters
	109	Charges for conduct of election to Panchayats/local bodies.
	110	Delimitation Commission
	111	Electronic Voting Machines
	800	Other Expenditure (4)

Note:

(1) This minor head will include expenditure on Chief Electoral Officers of the States and their establishment at State Headquarters and 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 on assembly and parliamentary constituencies.

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

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2016 Audit (1)		
	101	Comptroller and Auditor General of India (2)
	102	Civil Audit and Accounts Offices
	103	Posts and Telegraphs Audit Officer
	104	Railway Audit Offices (3)
	105	Defence Audit Offices
	106	Commercial Audit Offices
	107	Overseas Audit Offices
	800	Other Expenditure
	901	Deduct-Establishment charges recovered from other Government Departments.

Note:

(1) This major head will include expenditure of the Indian Audit and Accounts department under the Comptroller and Auditor General of India. The expenditure on the Internal Audit Organisation of the various departments and charges relating to the audit of Cooperative Societies will be recorded under the concerned functional Major heads.

(2) This minor head will include the expenditure on the salary and allowances of the officers and establishment of the Comptroller and Auditor General of India.

(3) The expenditure in respect of railway audit proper and on audit of Metropolitan Transport Project shall be booked separately under two distinct sub-heads viz (i) Railway Audit proper and (ii) M.T.P. audit.

(b) Fiscal Services

(i) Collection of Taxes on Income and Expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2020 Collection of Taxes on Income and Expenditure(1)		
	001	Direction and Administration (1) (2)
	101	Collection Charges-Income Tax (1)
	102	Collection Charges-Corporation Tax (1)
	103	Collection Charges-Expenditure Tax (1)
	104	Collection Charges-Agriculture Income Tax
	105	Collection Charges-Taxes on Professions, Trades Callings and Employment.
	106	Collection Charges-Interest Tax Act-1974
	107	Collection charges-Hotel Receipt Tax
	108	Interest on refunds (3)
	109	Authority for Advance Rulings
	110	Service charges on refunds through Electronic Clearing Service
	111	Collection Charges – Other Taxes (1)
	901	Deduct-Proportionate charges transferred to other heads (1)

Note:

(1) All charges for collection of Corporation Tax, Taxes on Income other than Corporation Tax, Taxes on Wealth, Securities Transaction Tax and Other Taxes are in the first instance accounted for under the Minor Heads 'Direction and Administration', 'Collection Charges – Income Tax' and 'Other Expenditure' below this Major Head and at the end of the year the total cost of collection is apportioned among 'Income Tax', 'Taxes on Wealth', 'Security Transaction Tax' and 'Other Taxes'. The formula for apportionment of cost of various Direct Taxes will be in accordance with the Office Memorandum issued for this purpose from time to time by the office of CBDT. The shares of the cost of collection so worked out are transferred to the minor Heads 'Taxes on Wealth', 'Securities Transaction Tax' and 'Other Taxes' (this will include expenditure on collection of residuary Estate Duty and Gift Tax) under Major Head 2031; and 'Collection Charges – Corporation Tax' and 'Collection charges – Other Taxes' (this would include expenditure on residuary FBT, BCTT, Expenditure Tax, Interest Tax etc.) under this Major Head (2020) respectively. Further w.e.f. 01.04.2012, minor heads '103' and '106' will not be operated for fresh transaction.

(2) Includes charges on account of Directorates of Inspection-Income Tax, Investigation and Research, Statistics and Publications.

(3) Interest for different categories of refund be shown at a detailed head level.

(ii) Collection of Taxes on Property, Capital and Other Transactions

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
2029 Land Revenue		
	001	Direction and Administration
	101	Collection Charges
	102	Survey and Settlement Operations
	103	Land Records
	104	Management of Government Estates
	105	Management of Ex-Zamindari Estates
	800	Other Expenditure (1)

Note:

(1) This minor head includes expenditure of a regulatory nature on ‘Consolidation of Holdings’ for general land revenue purposes. See also Note (1) and (2) below the major head ‘2506-Land Reforms’.

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
2030 Stamps and Registration		
01 Stamps-Judicial		
	001	Direction and Administration (1)
	101	Cost of Stamps (1)
	102	Expenses on Sale of Stamps (2)
02 Stamps-Non-judicial		
	001	Direction and Administration (1)
	101	Cost of Stamps (1)
	102	Expenses on Sale of Stamps (2)
03 Registration		
	001	Direction and Administration

Note:

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

(2) This minor head will record ‘Commission,’ 'discount', and pay and allowances of official vendors for sale of stamps.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2031 Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes.	104	Securities Transaction Tax(1)
	111	Other Taxes (2)

Note:

(1) See Note (1) below the major head '2020-Collection of Taxes on Income and Expenditure'

(2) This will include expenditure on collection of residuary Estate Duty and Gift Tax (Minor heads '101-Estate Duty' and '103-Gift Tax' under this major head stand deleted w.e.f. 01.04.2012).

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2035 Collection of Other Taxes on Property and Capital Transactions		
	101	Taxes on Immovable Property other than Agricultural Land

(iii) Collection of Taxes on Commodities and Services

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
2037 Customs		
	001	Direction and Administration
	101	Revenue-cum-Import/Export Trade Control Functions (1)
	102	Preventive and Other functions (2)
	108	Interest on refunds (3)
	800	Other Expenditure

Note:

(1) The expenditure relating to the following departments will be booked under this minor head:
- (i) Import appraising SIB, SVB, Legal Docks and Postal appraising and Air Customs appraisement.
- (ii) Import Department.
- (iii) Import Bond Department.
- (iv) Internal Audit Department.
- (v) Statistical Department.
- (vi) Import Manifest Clearance Department.
- (vii) Refund Department.
- (viii) Cash and Accounts Department (Excluding expenditure accounts).
- (ix) Revenues Control Laboratory.
- (x) Customs House Laboratory.
- (xi) Draw Back Department.
- (xii) Export Department (including Export Appraising and Export Refunds).

(2) The expenditure relating to the following departments will be booked under this minor head:
- (i) Preventive Deptt.
- (ii) Collector of Customs (Preventive)
- (iii) Air Customs (Other than staff employed on appraisement work).

(3) Interest for different categories of refund be shown at a detailed head level.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2038 Union Excise Duties		
	001	Direction and Administration
	101	Collection Charges (1)
	108	Interest on refunds (2)
	800	Other Expenditure

Note:

(1) Proportionate Cost of Collection of Customs Duty at out ports will be transferred to the minor head 'Preventive and other functions' under the major head '2037-Customs'. See also General Direction 3.5.

(2) Interest for different categories of refund be shown at a detailed head level.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2039 State Excise		
	001	Direction and Administration (1)
	102	Purchase of Opium etc. (2)
	104	Purchase of Liquor and Spirits
	800	Other Expenditure

Note:

(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. '2875-Other Industries 60-Other Industries 800-Other Expenditure'.

(2) This minor head will record the cost of opium supplied by the opium factories to the State Government and the cost of purchase of Bhang, Ganja etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2040 Taxes on Sales, Trade etc.		
	001	Direction and Administration
	101	Collection Charges
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2041 Taxes on Vehicles		
	001	Direction and Administration
	101	Collection Charges
	102	Inspection of Motor Vehicles
	800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2042 Collection Charges under Central Goods and Services Tax & Integrated Goods and Services Tax		
	001	Direction and Administration
	101	Collection Charges
	102	Interest paid on delayed Refunds of CGST
	103	Interest paid on delayed Refunds of IGST
	104	Interest paid on delayed Refunds of GST Compensation Cess
	800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2043 Collection Charges under State Goods and Services Tax (1)		
	001	Direction and Administration
	101	Collection Charges
	102	Interest paid on delayed Refunds of SGST
	800	Other Expenditure

Note:(1) This Major Head will be used for States/Union Territories with Legislatures.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2044 Collection Charges under Union Territory Goods and Services Tax (1)		
	001	Direction and Administration
	101	Collection Charges
	102	Interest paid on delayed Refunds of UTGST
	800	Other Expenditure

Note:(1) This Major Head will be used for Union Territories without Legislatures.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2045	**Other Taxes and Duties on Commodities and Services**		
		101	Collection Charges-Entertainment Tax
		102	Collection Charges-Betting Tax
		103	Collection Charges-Electricity Duty (1)
		104	Collection Charges-Taxes on Goods and Passengers
		105	Collection Charges - Services Tax.
		200	Collection Charges - Other Taxes and Duties (2)

Note:

(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, license fees etc

(iv) Other Fiscal Services

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2046	**Currency, Coinage and Mint**		
		101	Currency Note press (1)
		102	Bank Note Press (1)
		103	Security Paper Mill (1)
		104	Loss on Coinage (2)
		105	Cost of one Rupee note forms
		107	Mint (3)
		108	Silver Refinery
		800	Other expenditure

Note:

(1) These minor heads will be divided into the following sub-heads to record working expenses and other expenditure with suitable detailed heads there under.

- (i) Management
- (ii) Operation and Maintenance
- (iii) Renewals and Replacements
- (iv) Machinery and Equipments
- (v) Other Expenditure (To include pension/gratuities and interest on Capital and Transfer to Depreciation Fund)
- (vi) Land
- (vii) Buildings
- (viii) Deduct depreciation (for presses only).

(vi, vii, and viii do not form part of working expenditure)

(2) This minor head records the loss incurred on the re-coinage of old and uncurrent coins taken over at par in the Mints. It also includes loss on circulation of small coins, if any, which may be recorded under a separate sub-head

(3) The minor head will have sub heads for

- (i) Mint Masters, Estt. for each of the Mints covering 'Mint Organisations', including Assay Bullion and Operating Depts.
- (ii) Works
- (iii) Suspense, to record expenditure on purchase of Gold, Silver, Platinum, etc for manufacture of medals.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2047 Other Fiscal Services		
	101	Regulation of Foreign Exchange
	102	Smugglers and Foreign exchange Manipulators' (Forfeiture of Property Act, 1976)
	103	Promotion of Small Savings (1)
	104	Additional Emoluments (Compulsory Deposit) Act, 1974 (2)
	105	India Security Press, Nasik (3)
	106	State Stamps Depot
	107	Security Printing Press, Hyderabad (3)
	108	Customs, Central Excise and Gold (Control) Appellate Tribunal
	109	Prevention of Money Laundering Act, 2002
	110	Goods & Services Tax Network (GSTN): Special Purpose Vehicle (SPV)
	800	Other expenditure (4)

Note:

(1) This minor head will record the expenditure on 'National Savings Organisation' and also the State Small Savings Organisation.

(2) This minor head will have the following sub heads:
- (i) Payment to Employees Provident Fund Organisations
- (ii) Payments to State Governments etc.
- (iii) Interest on Deposits in the Additional Wages Deposits Account
- (iv) Interest on Deposits in the Additional D.A. Deposit Account
- (v) Interest on Deposits in the Additional D.A. Deposits Account (New)

Each of the above three Interest sub-heads will have the following detailed heads:
- (i) Central Government Employees and Employees of U.Ts without Legislature
- (ii) Employees of U.Ts with Legislature
- (iii) State Government Employees
- (iv) Local Authority Employees
- (v) Non- Government Employees, other than Local Authority Employees

(3) This minor head will be divided into the sub heads as mentioned in Foot Note (1) below the Major Head 2046.

(4) This minor head will also record expenditure on account of the Central Stamp Office, Calcutta, and the Central Stamp Store, Nasik under distinct sub heads.

(c) Interest payment and servicing of debt

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2048	**Appropriation for reduction or avoidance of debt**		
		101	Sinking Funds (1)
		200	Other Appropriations (2)

Note:

(1) Separate sub head may be opened for each loan for which 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	
2049 Interest Payments		
01 Interest on Internal Debt.		
	101	Interest on Market Loans (1)
	102	Discount on Loans (2)
	103	Interest on Treasury Bills and connected securities issued to R.B.I
	107	Interest on Special Securities issued to the R.B.I.(8)
	108	Interest on 182 Days-Treasury Bills
	110	Interest on 364-Days-Treasury Bills.
	111	Interest on Gold Bonds, 1998
	112	Interest on 10% Relief Bonds, 1993
	113	Discount on Zero Coupon Bonds, 1999 (9)
	114	Interest on 12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001.
	115	Interest on Ways & Means Advances from Reserve Bank of India (10)
	116	Interest on 14 Day Treasury Bills (11).
	117	Interest on 28 Day Treasury Bills.
	118	Interest on Marketable Securities issued in Conversion of Special Securities
	121	Interest on Investment in Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-99
	122	Interest on Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-99
	123	Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government
	125	Interest on Special Central Government Securities issued to NSSF against re-investment of sums received on redemption of Special Central / State Government Securities.
	126	Interest paid on Market Stabilization Scheme Deposit of Money in the bank
	127	Discount allowed on Market Stabilization Scheme Deposit of Money in the bank
	128	Discount on Cash Management Bills
	129	Interest on Sovereign Gold Bond Scheme, 2015
	130	Interest on Gold Monetisation Scheme, 2015
	200	Interest on Other Internal Debts (3)
	305	Management of Debt (4)
02 Interest on External Debt (5)		
	102	Discount on Loans (2)
	201	Interest on Loans from Abu Dhabi fund for Arab Economic Development

202 Interest on Loans from the Federal Austrian Government.
203 Interest on Loans from the Government of the Kingdom of Belgium
204 Interest on Loans from the Government of Canada
205 Interest on Loans from the Government of Czechoslovak Republic
206 Interest on Loans from the Government of Denmark
207 Interest on Loans from the European Economic Community
208 Interest on Loans from the Government of France
209 Interest on Loans from the Government of Federal Republic of Germany
210 Interest on Loans from the Government of Hungarian People's Republic
211 Interest on Loans from the Government of Iraq
212 Interest on Loans from the Government of Italy
213 Interest on Loans from the International Development Association
214 Interest on Loans from I.F.A.D.
215 Interest on Loans from International Monetary Fund
216 Interest on Loans from the International Bank for Reconstruction and Development
217 Interest on Loans from the Government of Japan
218 Interest on Loans from Kuwait fund for Arab Economic Development
219 Interest on Loans from the Govt. of Norway
220 Interest on Loans from the Government of Netherlands
221 Interest on Loans from the O.P.E.C. Special Fund
222 Interest on Loans from the Government of Polish People's Republic
223 Interest on Loans from the Government of Swiss Confederation and Swiss Banks
224 Interest on Loans from Saudi Fund for Development
225 Interest on Loans from the Government Of United Kingdom
226 Interest on Loans from the Agency for International Development -U.S.A.
227 Interest on Loans from the Government of U.S.A. under PL-480 convertible local currency credits
228 Interest on other miscellaneous Loans from the Government of U.S.A.
229 Interest on Loans from the Exim Bank of U.S.A. (Repayable in U.S. Dollars)

	230	Interest on Loans from the Government of Russian Federation
	231	Interest on Loans from the Government of United Arab Emirates
	232	Interest on Loans from the Republic of Yugoslavia
	233	Interest on loans from the Govt. of Sweden
	234	Interest on loans from Swedish Int. Development Agency (SIDA)
	235	Interest on loans from UN
	236	Interest on loans from UNDP
	237	Interest on loans from UNICEF
	238	Interest on loans from WHO
	239	Interest on loans from IAEA, Vienna
	240	Interest on loans from DANIDA
	241	Interest on loans from New Zealand
	242	Interest on loans from the Govt. of Australia
	243	Interest on loans under Colombo Plan
	244	Interest on loans from I.L.O.
	245	Interest on loans from UNFPA
	246	Interest on loans from International Rice Research Institute
	247	Interest on loans from Integrated Rural Development
	248	Interest on loans from International Development Research Centre
	249	Interest on Loans from Asian Development Bank
	250	Interest on Loans from Government of Spain.
	252	Interest on Loans from European Investment Bank
	253	Interest on Loans from New Development Bank (NDB)
	305	Management of Debt (4)
03 Interest on Small Savings Provident Funds etc. (6)		
	104	Interest on State Provident Funds
	106	Incentive Bonus to Provident Fund Subscribers
	107	Interest on Trusts and Endowment
	108	Interest on Insurance and Pension Fund
	109	Interest on Special Deposits and Accounts
	110	Bonus on Field Deposits
	111	Interest on Other Deposits and Accounts
	115	Interest on Other Savings Deposits(12)
	116	Interest on Other Savings Certificates(12)
	117	Interest on Defined Contribution Pension Scheme (14)
04 Interest on Loans and Advances from Central Government.		
	101	Interest on Loans for State/Union Territory Plan Schemes
	102	Interest on Loans for Central Plan Schemes
	103	Interest on Loans for Centrally sponsored Plan

		Schemes
	104	Interest on Loans for Non-Plan Schemes
	105	Interest on Loans for Special Plan Schemes
	106	Interest on Ways and Means Advances
	107	Interest on Pre-1984-85 Loans (7)
	108	Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the 9th Finance Commission.
	109	Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission.
	110	Interest on Loans under Centrally Sponsored Schemes
	111	Interest on Loans for Special Assistance
	112	Interest on other Loans for State/Union Territory (with Legislature) Schemes
05 Interest on Reserve Funds		
	101	Interest on Depreciation Renewal Reserve Funds
	102	Interest on Revenue Reserve Funds
	103	Interest on Railway Development Fund
	104	Interest on Capital Reserve Fund (Posts & Telegraphs)
	105	Interest on General and other Reserve Funds
60 Interest on Other Obligations		
	101	Interest on Deposits
	102	Interest on Advance Deposit Scheme for giving Telephone Connections
	103	Interest on Deposits for Leased Telecommunication Services
	104	Interest on Advance Deposit Scheme for giving Telex Connections
	105	Interest on deposits of SBI under NRI Bonds Scheme
	106	Interest on Petroleum Bonds
	107	Interest on Special Securities issued to Food Corporation of India
	108	Interest on Special Securities issued to Oil Marketing Companies (8.13% Oil Marketing Companies' Government of India Special Bonds, 2021
	109	Interest on Special Bonds Issued to Fertilizers Companies
	110	Interest on SBI Right Issue 8.35% Special Bonds – 2024
	111	Interest on Special Securities issued against securitization of balances under Postal Life Insurance
	701	Miscellaneous

Note:

(1) Please refer to Note (1) below the major heads '6001/6003-Intemal Debt of the Central/State Governments'. Interest on loans notified for discharge and

subsequently paid (except payments which are barred by limitation) should be debited to a separate sub head ‘interest on loans in course of discharge’ under the minor head ‘Payment of interest’, if time barred as well as on loans if paid after the expiry of 20 years, when the loans themselves do not form part of Public debt, will be debited to the head ‘2075-Miscellaneous General Services 800- 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 issue of new loans and the 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 loans from each country and also for the loans from the International Banks or Institutions for each project. Additional sub-heads viz ‘Commitment Charges’ and ‘Incidental expenses’ may also be opened. The sub-head 'Incidental Expenses' would accommodate all incidental expenses including brokerages, commission etc, which do not fall under the Category of ‘Interest’ or ‘Commitment charges’.

(6) Separate sub head may be opened under each minor head except under the minor head ‘Management of small savings scheme’ below this 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 on all Central Loans to States advanced up to 31-03-84 and outstanding as on 31-03-85.

(8) This minor head shall account for interest on securities issued to R.B.I. for acquisition of special Drawing rights etc.

(9) Please see Note (1) below the major head '6001 - Internal Debt of Central Government" and Note (19) below the major head ‘8658 -Suspense Accounts’.

(10) This minor head shall account for interest on Ways & Means Advances from Reserve Bank of India booked under Major Head ‘6001/6003’.

(11) This minor head will also include interest on the transactions relating to 13/15 days Treasury Bills.

(12) The minor heads ‘115-Interest on Other Savings Deposits’ and ‘116-Interest on Other Savings Certificates’ are meant for transactions relating to State Governments

(14) This minor head shall account for interest on Defined Pension Contribution Scheme for Government employees of Civil Ministries, Department of Posts, Railways and Telecommunication.

(15) Minor Heads ‘101’ to ‘109’ under Sub-Major Head ‘04-Interest on Loans and Advances from Central Government’ will continue to operate till earlier loans are fully repaid.

(d) Administrative services

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2051 Public Service Commission		
	101	Union Public Service Commission
	102	State Public Service Commission
	103	Staff Selection Commission (1)

Note:

(1) This minor head will also include expenditure on Staff Selection Commissions, Recruitment Boards etc. of the State Governments.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2052 Secretariat-General Services		
	090	Secretariat (1)
	091	Attached Offices (2)
	092	Other Offices (2)
	099	Board Of Revenue

Note:

(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 formulation etc. of functions under ‘A-General Services’.

(2) These minor heads will record expenditure on attached offices of the Govt. of India, other offices of the State Govt. not identifiable with any particular function.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2053 District Administration		
	093	District Establishments
	094	Other Establishments (1)
	101	Commissioners
	102	Court of Wards
	800	Other expenditure

Note:

(1) This minor head will include sub-divisional establishment.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2054 Treasury and Accounts Administration		
	003	Training
	095	Directorate of Accounts and Treasuries
	096	Pay and Accounts Offices (1)
	097	Treasury Establishment
	098	Local Fund Audit
	800	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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2055 Police		
	001	Direction and Administration
	003	Education and Training
	004	Research
	101	Criminal Investigation and Vigilance
	102	Central Reserve Police
	103	Assam Rifles
	104	Special Police (1)
	105	Border Security Force
	106	National Security Guard
	107	Industrial security Force
	108	State Headquarters Police
	109	District Police
	110	Village Police
	111	Railway Police (2)
	112	Harbour Police
	113	Welfare of Police Personnel (3)
	114	Wireless and Computers
	115	Modernisation of Police Force
	116	Forensic Science
	117	Internal Security
	118	Special Protection Group
	119	Delhi Police
	120	Special Service Bureau
	121	Border Management

Note:

(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 amenities funds, running expenses of police, Hospital etc.).

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2056 Jails		
	001	Direction and Administration
	101	Jails
	102	Jail Manufactures (1)
	800	Other Expenditure (2)

Note:

(1) This minor head includes charges for convicted labours except jail press charges, which are treated as expenditure under Major head '2058-Stationery and Printing '.

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2057 Supplies and Disposals (1)		
	101	Purchase (2)
	102	Inspection (2)
	103	Disposals (2)
	800	Other expenditure

Note:

(1) This major head will be operated only for recording the expenditure on the Central Purchase Disposal & Inspection Organisations like the D G S & D, Other than the organisation of Civil Supplies whose expenditure will be debited to the major head '3456-Civil Supplies'.

(2) The expenditure on purchase, inspection and disposal wings (both in Central and State Governments) will be recorded under the respective minor heads. The pay, allowances etc. of common Director General /Director will be shown under the wing having major activity. A similar procedure may be adopted for the overseas organisation like India Store Department, London and India Supply Missions, Washington.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2058 Stationery and Printing		
	001	Direction and Administration
	101	Purchase and Supply of Stationery Stores (1)
	102	Printing, Storage and Distribution of Forms
	103	Government Presses (2)
	104	Cost of printing by Other Sources
	105	Government Publications (3)
	800	Other expenditure

Note:

(1) This minor head will include expenditure on Stationery Office.

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

(3) This minor head will include the Cost of printing of Govt. Publications, Codes, manuals etc. and their distribution including charges of Book Depots. The Cost of printing of Text Books will be recorded under the major head ‘2202-Education’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2059 Public Works (1)		
01 Office Buildings		
	051	Construction (1) (3)
	052	Machinery and Equipment (8)
	053	Maintenance and Repairs (4)(11)
	103	Furnishings (5)
	104	Lease Charges (6)
	799	Suspense (9)
	800	Other Expenditure (10)
60 Other Buildings		
	051	Construction (1) (3)
	052	Machinery and Equipment (8)
	053	Maintenance and Repairs (4)(11)
	103	Furnishings (5)
	104	Lease Charges (6)
	799	Suspense(9)
	800	Other Expenditure (10)
80 General		
	001	Direction and Administration (2)
	003	Training
	004	Planning and Research
	051	Construction(1) (3)
	052	Machinery and Equipment (8)
	053	Maintenance and Repairs(11)
	103	Furnishings
	104	Lease Charges
	105	Public Works Workshops (7)
	799	Suspense (9)
	800	Other expenditure (10)

Note:

(1) This Major Head and the Minor Head ‘Construction’ there under is intended to record the expenditure on :-

(a) All Government non-residential general purpose office and administrative buildings relating to all the three sectors viz. ‘General services’, ‘Social Services’ and ‘Economic Services’.

(b) All Government non-residential buildings falling under the functions in ‘General Services’.

(c) Buildings for functional purposes falling under ‘Social Services’ and ‘Economic Services’ such as Hospitals, Schools, Agricultural Colleges etc. shall be booked under the appropriate functional major heads concerned (though the budgetary and technical control over such expenditure would vest in the Public Works Deptt. except the works relating to Archaeological Survey of India and the provision for such expenditure are included in the Demands for Grant of the Public Works Department). For this purpose, a specific sub-head ‘Buildings’ may be opened below the relevant programme Minor Head under the functional expenditure major head concerned with necessary details (Like Works, Establishment, Machinery and Equipment) to be operated upon exclusively by the Public Works Department e.g. expenditure on construction of Secondary Schools will be accounted for under the major head ‘2202-General Education 02-Secondary Education, 109-Government Secondary Schools’ under a sub-head ‘Buildings’.

Where it is not possible to identify the expenditure on buildings to a programme or a function, it will appear under ‘Buildings’ below the residuary minor head ‘Other Expenditure’ of the functional major/sub-major head. For residential buildings see Major Head ‘2216-Housing’.

Where the buildings etc. are not under the administrative control of the Public Works Department, Government may prescribe that expenditure on construction and repairs up to a certain specified monetary limits may be incurred by the Department having the administrative control over it. In such cases and where the programme could be identified, it should be accounted for under the detailed head ‘Works’ below the functional major and minor heads concerned. Where the programme could not be identified, it should be classified under the residuary minor head ‘Other Expenditure’ of the relevant major head.

(d) Expenditure on maintenance and repairs of Roads and Bridges will be accounted for under the major head ‘3054-Roads and Bridges’.

(e) Cost of acquisition of land by Public Works Department for general purposes shall be accounted for under the minor head ‘Other Expenditure’ below this major head or ‘4059-Capital Outlay on Public Works 80-General 201-Acquisition of Land’ depending upon whether such expenditure is treated as Revenue or Capital.

(f) Expenditure on the staff quarters (construction as well as maintenance) forming part of a scheme or project such as Doctors/Nurses in Hospital, will be normally accounted for under the relevant functional major head (Medical in this example) and not under the major head ‘Housing’. If however for administrative reasons, Government decides otherwise, expenditure on maintenance of such staff quarters may be debited to this major head and correspondingly the receipts shall be accounted for under ‘0216-Housing’ in such cases.

(2) This minor head will record the expenditure on 'Direction' 'Execution', 'Architecture ‘Designs', 'Stores Control' etc. for which distinct sub-heads may be opened. In addition, two distinct deduct-sub-heads may also be opened to record the transfers on percentage/pro-rata 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 '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 '2216-Housing', '3054-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 and 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 ‘2216-Housing’ and ‘3054-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’. For Government residential buildings, see Major Head ‘2216 - Housing (1)’.

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

(6) This minor head will record the rent paid by the P.W. department for non-residential accommodation hired, requisitioned or leased by that department. Rent paid by the P.W.D. for non-residential buildings leased for their own use should, however, be debited to the detailed head ‘Rent, Rates and Taxes’ below the concerned sub heads and the minor head ‘Direction and Administration’. Lease charges paid by the P.W. department in respect of residential accommodation hired, requisitioned or leased by that department will be recorded under the major head ‘2216-Housing 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. Division 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 ‘2216-Housing’ and ‘3054-Roads and Bridges'. In respect of common P.W. Division 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’, ‘Workshop Suspense’, and ‘Miscellaneous Works Advances’. For adjustment of the cost of stores purchased/received from other Divisions but not paid for during the same month, please refer to note (13) below Major Head ‘8658-Suspense Accounts’.

(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.

(11) This minor head may be divided into the following sub-heads:-

(i) Work Charged Establishment

(ii) Other maintenance expenditure

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**
2061 External Affairs

003 Training
101 Embassies and Missions (1)
103 Special Diplomatic Expenditure (2)
104 International Conference/Meetings (3)
105 Pass-port and Emigration
106 Entertainment Charges
800 Other Expenditure

Note:
(1) This minor head will include expenditure on agents in Common Wealth Countries.
(2) This minor head is intended to provide for special charges which are debited under this head only under special instructions of Government.
(3) The nomenclature of the sub-head shall indicate the name of each International conference / meeting.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**
2062 Vigilance

101 Central Vigilance Commission
102 Lokpal
103 Lokayukta/Up-Lokayukta
104 Vigilance Commission of State/UT
105 Other Vigilance Agencies

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2070 Other Administrative Services		
	003	Training (8)
	101	Metropolitan Council (1)
	102	Pradesh Councils (11)
	103	Zonal Councils
	105	Special Commission of Enquiry (3)
	106	Civil Defence
	107	Home Guards
	108	Fire Protection and Control (4)
	109	Intelligence Bureau
	110	National Investigation Agency
	112	Rent Control
	113	Narcotics Control (5)
	114	Purchase and Maintenance of transport (6)
	115	Guest Houses, Government Hostels etc. (7)
	116	Bureau of Immigration
	117	Explosives
	118	Administration of Citizenship Act.
	119	Official Languages
	120	Payment to States/Union Territories for Administration of Central Acts and Regulations (9)
	800	Other expenditure (10)

Note:

(1) Records expenditure on Metropolitan Council, Delhi.

(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) The sub-head will be
- (i) Direction and Administration
- (ii) Protection and Control
- (iii) Training
- (iv) Other Expenditure

(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 ‘2875-Other Industries 01-Opium and Alkaloid Industries’, through a deduct entry under this minor head.

(6) This 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 '2059-Public Works' or ‘4059 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, and 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) Rice-Milling Industry (Regulation) Act.

(vi) 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.

(11) Records expenditure on Pradesh Council in Andaman and Nicobar Islands.

(e) Pensions and Miscellaneous General services

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2071 Pensions and other Retirement Benefits (1)		
01 Civil		
	101	Superannuation and Retirement Allowances
	102	Commuted value of Pensions
	103	Compassionate allowance
	104	Gratuities (10)
	105	Family Pensions
	106	Pensionary charges in respect of High Court Judges (8)
	107	Contributions to Pensions and Gratuities (3)
	108	Contributions to Provident Funds (4)
	109	Pensions to Employees of State aided Educational Institutions
	110	Pensions of Employees of Local Bodies
	111	Pensions to legislators (7)
	112	Equated payment of sterling pension transferred from Capital (2)
	113	Equated payment on account of Capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments (2)
	114	Pensions and other Retirement Benefits of President of India (11)
	115	Leave Encashment Benefits (12)
	116	Ex-gratia payments arising out of Special VRS to Central Government Employees declared as surplus
	117	Government Contribution for Defined Contribution Pension Scheme (13)
	118	Medical Treatment of CGHS Pensioners
	119	Payment of Service Charges to National Securities Depository Limited under New Pension Scheme
	200	Other Pensions (5)
	800	Other expenditure (6)
02 Defence		
	101	Army (9)
	102	Navy (9)
	103	Air Force (9)
	104	Pensions paid through Public Sector Banks awaiting transfers to other minor heads

Note:

(1) See major head ‘2075-Miscellaneous General Services’ for pensions in lieu of resumed jagirs, lands, territories etc., and pensions and awards for distinguished services and the major head ‘ Social Security and Welfare’ for pensions under social security scheme, and pensions to freedom fighters, their dependents etc.

(2) See Note (1) below ‘4075-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. Allocation of Pensions and Gratuities between Central Government and State Governments has been dispensed with from 1.4.1987. This minor head has been retained to accommodate old cases.

(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 Pensions Fund and Indian Military Widows and Orphans Fund.
(c) Pension of the Bengal and Madras Service Family Pensions Fund.
(d) Ex-gratia pension to Indian pensioners of Portuguese Colonies.
(e) Pensions to former employees of Sind and N.W.F.P.
(f) Donations to Service Funds-other family pension’s funds.
(g) Government Contributions payable under I.C.S. Family Pension Fund.
(h) Covenanted Civil Service Pension.
(i) Ex-gratia ad-hoc allowance to Burma civilian pensioners/family pensioners.
(j) Ex-gratia ad-hoc allowance to Pakistan civil pensioners/family pensioners.
(k) Ex-gratia payment to families of deceased CPF beneficiaries'.

(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, viz (i) Members of Parliament (ii) Members of State legislatures.

(8) This minor head will include payments made on account of both pensions and Commuted value of pensions and gratuity or other sums payable by way of death on retirement benefits. In the books of the Central Government it will cover pensions etc. paid under Article, 112 (3) (d) (iii) of the Constitution which are recoverable from State Governments under Article 290 ibid. In the books of the State Governments, it will cover pensionary charges reimbursed to the Central Government under Article 290 of the constitution.

(9) Will have the following Sub-heads.

(i) Pension and other Retirement Benefits.
(ii) Rewards.
(iii) Leave Encashment Benefits (12)
(iv) Other Pensions (Ex-gratia payment to families of deceased CPF beneficiaries will be a detailed head.)

The Pensionary charges in respect of establishments like Defence accounts Department etc. the expenditure of which is met from Civil Estimates will be accounted for under the sub-major head '01-Civil'.

(10) This minor head will also record expenditure on account of interest payable on delayed payment of Gratuity.

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

(i) Pension
(ii) Other entitlements under the Presidents (Emoluments and Pension) Act.

(12) This will record leave encashment benefits granted at the time of retirement, termination of service etc.

(13) This Minor Head shall record the Government Contribution for Defined Contribution Pension Scheme of all Civil Ministries and Department of Telecommunication.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2075 Miscellaneous General Services		
	101	Pension in lieu of resumed Jagirs, Lands. territories etc.
	102	Pre-partition payments
	103	State Lotteries (1)
	104	Pensions and awards in consideration of distinguished services
	106	Management of Properties acquired under Chapter XX-A of Income Tax Act,1961
	107	Management of immovable properties acquired under Chapter XX-C of Income Tax Act, 1961
	108	Canteen Stores Department
	109	Loans to State Governments Written Off in terms of recommendations of the 8th Finance Commission
	110	Loans to State Governments Written off in terms of recommendations of the 9th Finance Commission.
	111	Repayments of Loans by State Governments written-off in terms of recommendations of the 10th Finance Commission.
	112	Loans to State Governments written-off in terms of recommendations of the Eleventh Finance Commission (3)
	113	Loans to State Governments written off in terms of recommendations of Thirteenth Finance Commission
	791	Loss by Exchange
	800	Other expenditure (2)

Note:

(1) This minor head will account for all the expenditure relating to lotteries including the administrative expenditure relating exclusively for lotteries only. Where the administrative expenditure is incurred for other purposes as well, the expenditure should be booked to the major head ‘2070- Other Administrative Services’.

(2) This minor head will include expenditure on (a) payment of allowances to the families and dependents of ex-rulers and (b) payments arising out of the Bombay Land Scheme. Please also see Note (1) below Major Head '2049'.

(3) (a) The following sub-heads will be opened under this minor head:-

(i) Fiscal Performance linked Debt Relief and

(ii) Security Expenditure linked Debt Relief.

(3) (b) Name of the States would appear at detailed head level below the sub-head.

(f) Defence services

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2076 Defence Services-Army		
	101	Army Personnel (including Reservists)
	103	Auxiliary Forces (1)
	104	Civilians
	105	Transportation.
	106	Military Farms
	107	Ex-Servicemen Contributory Health Scheme
	109	Inspection Organisation
	110	Stores
	111	Works (2)
	112	Rashtriya Rifles.
	113	National Cadet Corps.
	800	Other expenditure (3)

Note:

(1) This will include expenditure on Territorial Army, etc.

(2) This minor head will include expenditure on construction, maintenance etc. of buildings and other revenue works of the Army, by the Military Engineering Service other than those relating to ordnance factories, research and development organisations. Military farms and Inspection organisations for which separate minor heads have been provided.

(3) This minor head includes expenditure on 'Research and Development' relating to the Defence Production Department which may be shown under a distinct sub-head, if necessary.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2077 Defence Services-Navy		
	101	Navy (1)
	102	Navy Reservists
	104	Civilians
	105	Transportation
	106	Repairs and Refits
	110	Stores
	111	Works
	112	Joint staff
	800	Other expenditure

Note:

(1) Pay and allowances of Navy personnel are recorded under this minor head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2078 Defence Services-Air Force		
	101	Air Force (1)
	102	Reserve and Auxiliary Services
	104	Civilians
	105	Transportations
	110	Stores
	111	Works
	200	Special Projects
	800	Other expenditure

Note:

(1) Pay and allowances of Air Force personnel are recorded under this minor head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2079 Defence Services-Ordnance Factories		
	001	Direction and Administration
	004	Research and Development
	053	Maintenance - Machinery and Equipment
	054	Manufacture (1)
	105	Transportation
	106	Renewals and Replacements
	110	Stores
	111	Works
	800	Other Expenditure
	901	Deduct-Recoveries for supply made to - Army
	902	Deduct-Recoveries for supply made to - Navy
	903	Deduct-Recoveries for supply made to - Air Force
	904	Deduct-Recoveries from other Departments (2)

Note:

(1) This minor head will include manufacture expenditure like wages, other floor expenses, etc.

(2) This minor head is intended to account for the recoveries made from R&D Organisation, Inspection Organisation, M.E.S. etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2080 Defence Services-Research & Development		
	004	Research / Research Development
	101	Service Personnel
	102	Civilians
	105	Transportation
	110	Stores
	111	Works
	800	Other Expenditure

B. Social Services

(a) Education, Sports, Art and culture

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2202 General Education (1)		
01 Elementary Education (10)(2)		
	001	Direction and Administration
	052	Equipment
	053	Maintenance of Buildings
	101	Government Primary Schools
	102	Assistance to Non Government Primary Schools
	103	Assistance to Local Bodies for Primary Education
	104	Inspection
	105	Non-Formal Education
	106	Teachers and other Services
	107	Teachers Training
	108	Text Books (4)
	109	Scholarships and Incentives
	110	Examinations
	111	Sarva Shiksha Abhiyan
	112	National Programme of Mid Day Meals in Schools
	800	Other expenditure (3)
02 Secondary Education(2)(12)		
	001	Direction and Administration
	004	Research and Training (11)
	052	Equipments
	053	Maintenance of Buildings
	101	Inspection
	103	Non-formal Education
	104	Teachers and Other Services
	105	Teachers Training
	106	Text Books (4)
	107	Scholarships
	108	Examinations
	109	Government Secondary Schools
	110	Assistance to Non-Govt. Secondary Schools
	191	Assistance to Local Bodies for Secondary Education
	800	Other expenditure (3)
03 University and Higher Education	001	Direction and Administration
	102	Assistance to Universities.
	103	Government Colleges and Institutes
	104	Assistance to Non-Government Colleges and Institutes
	105	Faculty Development Programme (8)
	106	Text Books Development (9)

	107	Scholarships
	112	Institutes of higher learning (7)
	113	Interest subsidy on Education loan to bright & needy students
	800	Other expenditure
04 Adult Education		
	001	Direction and Administration
	101	Grants to Voluntary Organisations
	102	Shramik Vidya Peeths
	103	Rural Functional Literacy Programmes
	200	Other Adult Education Programmes
	800	Other expenditure
05 Language Development		
	001	Direction and Administration
	102	Promotion of Modern Indian Languages and Literature (5)
	103	Sanskrit Education
	200	Other Languages Education (6)
	800	Other expenditure
80 General		
	001	Direction and Administration
	003	Training
	004	Research
	107	Scholarships
	108	Examinations
	798	International Co-operation
	800	Other expenditure

Note:

(1) This major head will record the 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. ‘Crop Husbandry’, ‘Medical and Public Health’, etc. Expenditure on special programmes for the scheduled castes, scheduled tribes and other backward classes intended to supplement benefits and facilities available to the whole community should be recorded under the major head ‘2225 - Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes’ and expenditure on special programmes for physically handicapped should be booked under the major head ‘2235-Social Security and Welfare’.

(2) Expenditure common to both Elementary 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 ‘02-Secondary Education’.

(3) School lunch/ mid day meal programme 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 teaching of modem 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 ’01-Elementary Education’, ‘02-Secondary Education’, ‘03 -University and other higher education’. The minor head 'Promotion of modem Indian languages and literature' under the sub major head ’05-Language

Development', will record other expenditure either directly by Government or as grant for promotion of modem Indian languages including Hindi and Urdu.

(6) 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 02, 03, 04 as the cases may be.

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

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

(9) These minor heads will record expenditure on bringing out the cheap editions of textbooks for university and higher education and technical education.

(10) This will include pre-primary, primary and middle school education.

(11) This excludes teachers' training.

(12) This will include pre-university education.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2203 Technical Education		
	001	Direction and Administration
	003	Training
	004	Research
	101	Inspection
	102	Assistance to Universities for Technical Education
	103	Technical Schools (1)
	104	Assistance to Non-Government Technical Colleges and Institutes
	105	Polytechnics (1)
	106	Book Promotion (2)
	107	Scholarships
	108	Examinations
	112	Engineering/Technical Colleges and Institutes (3)
	800	Other expenditure

Note:

(1) 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.

(2) See note (9) below Major Head ‘2202’.

(3) Will also include Management and Commercial Institutes.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2204 Sports and Youth Services		
	001	Direction and Administration
	101	Physical Education (1)
	102	Youth Welfare Programmes for Students (2)
	103	Youth Welfare Programmes for Non Students (2)
	104	Sports and Games
	800	Other expenditure

Note:

(1) Expenditure on Colleges of Physical Education affiliated to Universities or not will be recorded under this minor head.

(2) This minor head will include expenditure on organisation of youth camps. Youth Hostels, National Cadet Corps, National discipline schemes etc. which will be recorded under distinct sub-heads.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2205 Art and Culture (1)		
	001	Direction and Administration
	101	Fine Arts Education (2)
	102	Promotion of Arts and Culture (3)
	103	Archaeology (4)
	104	Archives
	105	Public Libraries (5)
	106	Archaeological Survey (4)
	107	Museums
	108	Anthropological Survey
	109	Certification of Cinematographic Films for public exhibition (6)
	800	Other expenditure

Note:

(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 'Archaeology' will record expenditure on the Department of Archaeology of the State Governments, while the minor head 'Archaeological Survey 'will record expenditure on Archaeological Survey of India, including expenditure on preservation of ancient monuments etc.

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

(6) This minor head will record expenditure on Film Censoring.

(b) Health and Family Welfare

MAJOR / *SUB-MAJOR HEADS*	MINOR, HEADS	
2210 Medical and Public Health		
01 Urban Health Services-Allopathy		
	001	Direction and Administration
	102	Employees State Insurance Scheme (5)
	103	Central Government Health Scheme
	104	Medical Stores Depots (2)
	108	Departmental Drug Manufacture (3)
	109	School Health Scheme
	110	Hospital and Dispensaries (1)
	200	Other Health Schemes
	800	Other expenditure
02 Urban Health Services-Other systems of medicine (6)		
	101	Ayurveda
	102	Homeopathy
	103	Unani
	104	Siddha
	200	Other Systems
03 Rural Health Services-Allopathy		
	101	Health Sub-centers
	102	Subsidiary Health Centres
	103	Primary Health Centres
	104	Community Health Centres
	110	Hospitals and Dispensaries
	800	Other Expenditure
04 Rural Health Services-Other Systems of medicine (6)		
	101	Ayurveda
	102	Homeopathy
	103	Unani
	104	Siddha
	200	Other Systems
05 Medical Education, Training and Research (4)		
	101	Ayurveda (10)
	102	Homeopathy (10)
	103	Unani(10)
	104	Siddha (10)
	105	Allopathy (10)
	200	Other Systems (10) (11)
06 Public Health		
	001	Direction and Administration (12)
	003	Training
	101	Prevention and Control of diseases (7)
	102	Prevention of food adulteration
	104	Drug Control

	106	Manufacture of Sera/Vaccine (8)
	107	Public Health Laboratories (9)
	112	Public Health Education
	113	Public Health Publicity
	200	Other Systems (11)
	800	Other expenditure
80 General		
	004	Health Statistics & Evaluation
	798	International Co-operation
	800	Other expenditure

Note:

(1) This minor head will record expenditure on medical relief provided to general public through hospitals, dispensaries, primary health centers 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 Centers’.

(2) This minor head will record expenditure on establishment of Medical Stores Depots and also transactions connected with purchase of medicines, drugs, medical instruments and equipment etc., with suitable sub-heads 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, and 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 ‘110-Hospital and Dispensaries’ while the expenditure on the establishment of Medical Stores Depot may alone be recorded under this minor head.

(3) This minor head will include expenditure on departmental manufacture of common pharmaceutical preparations.

(4) This sub-major 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’ Hospitals and dispensaries’ below the sub-major heads '01' or '03' as the case may be.

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

(6) The minor heads under the sub-major heads '01' and '03' may be opened as sub-heads, as deemed necessary under the minor heads under these sub-major heads, ‘02' and '04'.

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

(8) Will include expenditure on Pasteur Institute

(9) Will include expenditure on Chemical Examiner.

(10) Divided into the following sub-heads;
   - (i) Education (including education in pharmacy)
   - (ii) Training
   - (iii) Research and evaluation
   - (iv) Other Expenditure

(11) This includes Yoga also.

(12) This includes expenditure on Port Health Establishment including Airport Organisation.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2211 Family Welfare		
	001	Direction and Administration (1)
	003	Training (6)
	004	Research and Evaluation (6)
	101	Rural Family Welfare Services (7)
	102	Urban Family Welfare Services (8)
	103	Maternity and Child Health (2)
	104	Transport (3)
	105	Compensation
	106	Mass Education (5)
	108	Selected area Programmes (including India population project)
	109	Reproductive and Child Health Programme (9)
	190	Assistance to Public sector and other undertakings
	200	Other Services and Supplies (4)
	798	International Co-operation
	800	Other expenditure

Note:

(1) This minor head will record expenditure of (i) State Level Organisation (ii) City Family Welfare Bureaus, and District Family Welfare Bureaus 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 diptheria, 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 Welfare Bureaus, (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 Centres;
(iii) Maintenance of beds and static sterilisation units;
(iv) Conventional contraceptives;
(v) Postpartum 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 and 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 Welfare Field units;
(ii) Training of personnel through I.M.A.;
(iii) Stipends to medical students;
(iv) Family Welfare Training Centres;
(v) Expenditure on L.S.M. and Homoeopathy and
(vi) Experimental projects.

(7) This will have the following sub-heads:

(i) Village Health Guides;
(ii) Postpartum Centres;

(8) This will include expenditure on Postpartum Centres.

(9) This minor head will be divided into two sub-heads: -

(i) National component
(ii) District/sub-Project component

***(c) Water Supply, Sanitation, Housing and Urban Development*.**

MAJOR / SUB-MAJOR HEADS		MINOR HEADS	
2215	**Water Supply and Sanitation**		
	01 Water Supply		
		001	Direction and Administration
		003	Training
		004	Research
		005	Survey and Investigation
		052	Machinery and Equipment
		101	Urban water Supply Programmes (1)
		102	Rural water supply Programmes (2)
		190	Assistance to Public Sector and other Undertakings
		191	Assistance to Local Bodies, Municipalities etc.
		799	Suspense
		800	Other expenditure
	02 Sewerage and Sanitation		
		001	Direction and Administration (3)
		003	Training
		004	Research
		005	Survey and Investigation
		052	Machinery and Equipment
		105	Sanitation Services
		106	Prevention of Air and Water Pollution
		107	Sewerage Services (1)
		191	Assistance to Local Bodies, Municipalities etc.
		800	Other expenditure

Note:

(1) Each major scheme or group of small schemes will be recorded under distinct sub-heads with suitable detailed heads.

(2) This minor head will be sub-divided into the following sub-Heads:
   - (a) Accelerated rural water supply programme.
   - (b) Rural piped water supply Programme.
   - (c) Other rural water supply programme.

(3) Will include expenditure on supervisory establishments for sanitation services.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2216 Housing (1)		
02 Urban Housing		
		(Each class of scheme will be a minor head)
	103	Assistance to Housing Boards
	104	Housing Co-operatives
	190	Assistance to Public Sector and Other Undertakings (3)
	800	Other expenditure
03 Rural Housing		
		(Each class of scheme will be a minor head)
	102	Provision of house site to the landless
	103	Assistance to Housing Boards
	104	Housing Co-operatives
	105	Indira Awaas Yojana
	190	Assistance to Public Sector and Other Undertakings (3)
	800	Other expenditure
04 Bombay Building Repairs and Reconstructions Scheme(4)		
	001	Direction and Administration
	051	Construction
	052	Machinery and Equipment
	053	Maintenance and Repairs
	799	Suspense
	800	Other expenditure
05 General Pool Accommodation		
	001	Direction and Administration
	052	Machinery and Equipment
	053	Maintenance and Repairs(5)
	799	Suspense
	800	Other expenditure(6)
06 Police Housing		
	001	Direction and Administration
	052	Machinery and Equipment
	053	Maintenance and Repairs(5)
	799	Suspense
	800	Other expenditure(6)
07 Other Housing		
	001	Direction and Administration
	052	Machinery and Equipment
	053	Maintenance and Repairs(5)
	799	Suspense
	800	Other expenditure(6)
80 General		
	001	Direction and Administration
	003	Training
	052	Machinery and Equipment
	101	Building Planning and Research

103	Assistance to Housing Boards, Corporations etc (3)
190	Assistance to Public Sector and Other Undertakings (3)
800	Other expenditure

Note:

(1) See also Note (5) below the major heads ‘2230-Labour and Employment' and Note (1) below ‘2225-Welfare of Scheduled Castes, ‘Scheduled Tribe and other Backward classes’ for 'Labour Housing Schemes’ and 'Housing Schemes for Welfare of Scheduled Castes, Scheduled Tribes and Other backward classes' respectively.

(3) 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 Schemes etc. will be recorded under the sub-major head ‘02’ or ‘03’ or ‘80’.

(4) This sub-major head will record expenditure incurred by Government of Maharashtra under the Bombay Buildings Repairs and Reconstruction Board Act, 1969 as a social security measures to provide for the repairs or reconstruction of dangerous buildings in Bombay. The Act envisages collection of cess from the owners of the buildings and finding 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-head under the minor head ‘Other expenditure’.

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

(a) Work Charged Establishment
(b) Other maintenance expenditure

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

(a) Construction
(b) Furnishing
(c) Lease Charges
(d) Estate management

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2217 Urban Development (1)		
01 State Capital Development (3)		
	001	Direction and Administration
	051	Construction
	052	Machinery and Equipment
	053	Maintenance and Repairs
	190	Assistance to Public Sector and Other Undertakings
	191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc.
	800	Other expenditure
02 National Capital Region		
	001	Direction and Administration
	051	Construction
	052	Machinery and Equipment
	053	Maintenance and Repairs
	191	Assistance to Local bodies Corporations, Urban Development Authorities/Town Improvement Boards etc.
	800	Other expenditure
03 Integrated Development of Small and Medium Towns		
	001	Direction and Administration
	051	Construction
	052	Machinery and Equipment
	053	Maintenance and Repairs
	191	Assistance to Local bodies Corporations, Urban Development Authorities, Town Improvement Boards etc
	800	Other expenditure
04 Slum Area Improvement		
	001	Direction and Administration
	051	Construction
	052	Machinery and Equipment
	053	Maintenance and Repairs
	191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.
	800	Other expenditure
05 Other Urban Development Schemes		
	001	Direction and Administration
	051	Construction
	052	Machinery and Equipment
	053	Maintenance and Repairs
	191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.

	800	Other expenditure
80 General		
	001	Direction and Administration (2)
	003	Training
	004	Research
	191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.
	800	Other expenditure

Note:

(1) 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 or other Urban Development Authority concerned.

(3) A separate minor head will be opened for each state in which case the minor heads mentioned below the sub major head '01' will be sub-heads below that minor head.

(d) Information and Broadcasting

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2220 Information and Publicity		
01 Films (3)		
	001	Direction and Administration (1)
	003	Training
	004	Research
	105	Production of films
	800	Other expenditure
60 Others		
	001	Direction and Administration
	003	Research and Training in mass Communication
	101	Advertising and visual Publicity
	102	Information Centres (2)
	103	Press Information Services
	105	Registration of Newspapers
	106	Field Publicity
	107	Song and Drama Services
	109	Photo Services
	110	Publications
	111	Community Radio and Television
	112	Employment News
	113	Monitoring Services
	800	Other expenditure

Note*:*

(1) Will include the Directorate of Public Relations.

(2) This will include general information services.

(3) This Sub-Major Head will record all activities relating to Film Division, Film Institute etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2221 Broadcasting (1)		
01 Sound Broadcasting		
	001	Direction and Administration
	003	Research and Training
	013	Operation and Maintenance
	102	Commercial Services
	103	Renewals and Replacements
	104	Programme Services
	105	News Services
	106	Listeners' Research
	107	External Services
	108	Journals
	109	Planning and Development
	799	Suspense
	800	Other expenditure (2)
02 Television		
	001	Direction and Administration
	003	Research and Training
	013	Operation and Maintenance
	102	Commercial Services
	103	Renewals and Replacements
	104	Programme Services
	105	News Services
	106	Listeners' Research
	108	Journals
	109	Planning and Development
	799	Suspense
	800	Other expenditure (2)
80 General		
	001	Direction and Administration
	003	Training
	004	Research and Development
	101	Satellite Systems
	102	Grants to Prasar Bharti
	800	Other expenditure

Note:

(1) Expenditure incurred from the Consolidated Fund of a State on Broadcasting in pursuance of any grant under Article 282 of the Constitution of India is classified in accounts in accordance with the following principles: -

(i) Any expenditure from the Consolidated Fund of a State which is directly connected with broadcasting services proper (e.g. by way of contribution to any Radio Station), should be classified as State expenditure on a Union subject (List I of the Seventh Schedule) and accounted for under ‘Other expenditure’.

(ii) State expenditure on the purchase and maintenance of radio sets for village propaganda and publicity directly connected with the administration of State subject (List II of the Seventh Schedule) and not forming part of the normal programme of the broadcasting service, should be brought to account against the appropriate functional heads of account concerned in the State books.

(2) Will include interest on capital and contribution to Funds.

(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2225	**Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities**		
	01 Welfare of Scheduled Castes		
		001	Direction and Administration
		102	Economic Development
		190	Assistance to Public Sector and Other Undertakings
		277	Education
		282	Health
		283	Housing (1)
		793	Special Central Assistance for Scheduled Castes Component Plan
	02 Welfare of Scheduled Tribes		
		001	Direction and Administration
		102	Economic Development
		190	Assistance to Public Sector and Other Undertakings
		277	Education
		282	Health
		283	Housing (1)
		794	Special Central Assistance for Tribal sub-Plan
		800	Other expenditure
	03 Welfare of Backward Classes		
		001	Direction and Administration
		102	Economic Development
		190	Assistance to Public Sector and Other Undertakings
		277	Education
		282	Health
		283	Housing(1)
		800	Other expenditure
	04 Welfare of Minorities		
		001	Direction and Administration
		102	Economic Development
		103	Subsidy for Operation of Haj Charter(2)
		104	Subsidy for Special Operations(3)
		190	Assistance to Public Sector and Other Undertakings
		277	Education
		282	Health
		283	Housing(1)

800	Other expenditure

80 General

001	Direction and Administration
101	Welfare of de-notified and other nomadic tribes
102	Aid to voluntary Organisations
190	Assistance to Public Sector and Other Undertakings
800	Other expenditure

Note*:*

(1) This Minor head will include provision of house site to landless members of Scheduled Castes, Scheduled Tribes and Backward Classes.

(2) Minor Head '103-Subsidy for Operations of Haj Charter' below Sub-Major Head '04-Welfare of Minorities' will not be operational for fresh transactions w.e.f. 01-04-2017.

(3) This Minor Head will include expenditure on subsidy for Operation of Haj Charters.

(f) Labour and Labour Welfare

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2230	**Labour, Employment and Skill Development**		
	01 Labour(1)	001	Direction and Administration (2)
		004	Research and Statistics
		101	Industrial Relations (3)
		102	Working Conditions and Safety (4)
		103	General Labour Welfare (5)
		104	Coal-Mines Labour Welfare
		105	Mica Mines Labour Welfare
		106	Iron/Manganese/Chrome Ore Mines Labour Welfare
		107	Limestone and Dolomite Mines Labour Welfare
		108	Dock Labour Welfare
		109	Beedi Workers Welfare
		110	Cine Workers Welfare
		111	Social Security for labour (6)
		112	Rehabilitation of Bonded labour
		113	Improvements in Working Conditions of Child/Women labour
		114	Welfare of emigrant labour (9)
		115	Rural Labour (8)
		116	Welfare schemes for Fishermen(12)
		195	Assistance to Labour Cooperatives
		277	Education (7)
		798	International Cooperation
		800	Other expenditure
	02 Employment Service (10)		
		001	Direction and Administration (11)
		004	Research, Survey and Statistics
		101	Employment Services
		102	Assistance to the Urban poor
		800	Other expenditure
	03 Training		
		001	Direction and Administration
		003	Training of Craftsmen & Supervisors
		004	Research and Statistics
		101	Industrial Training Institutes
		102	Apprenticeship Training
		800	Other expenditure

Note:

(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 Conference 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 be divided into the following sub-heads:
   (i) National Commission on Rural Labour.
   (ii) Rural Workers cell.

(9) This will include services on Migratory Labour Recruiting Agencies for labour going abroad etc.

(10) This does not include 'Urban Oriented Employment Programmes' which will be accounted for under the major head '3475-General Economic Services'.

(11) This includes the expenditure on Directorate General of Employment and Training.

(12) This Minor Head will not be operational for fresh transactions w.e.f. 04-10-2017.

(g) Social Welfare and Nutrition

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2235 Social Security and Welfare		
01 Rehabilitation (1)	001	Direction and Administration
	101	Dandakamaya Development Scheme
	102	Displaced persons from former West Pakistan
	103	Displaced persons from former East Pakistan
	105	Repatriates from Sri Lanka
	108	Migrants from Pak-held Territories of Jammu & Kashmir
	109	Development of Andaman and Nicobar Islands for Rehabilitation
	110	Tibetan Refugees
	112	Relief and Rehabilitation of persons affected by Indo-Pak Conflict 1971
	140	Rehabilitation of repatriates from other countries
	200	Other Relief Measures (2)
	202	Other Rehabilitation Schemes
	800	Other expenditure
02-Social Welfare (3)		
	001	Direction and Administration (6)
	101	Welfare of handicapped
	102	Child Welfare
	103	Women's Welfare
	104	Welfare of aged, infirm and destitute
	105	Prohibition
	106	Correctional Services
	107	Assistance to Voluntary Organisations
	108	Ex-gratia payments to Indian Nationals for properties seized by Pakistan during and after 1965 conflict
	109	Pre-Vocational Training
	190	Assistance to Public Sector and Other Undertakings
	200	Other programmes
	800	Other expenditure
03 National Social Assistance Programme.		
	101	National Old Age Pension Scheme.
	102	National Family Benefit Scheme.
	103	National Maternity Benefit Scheme.
04 Debt Relief for Farmers		
	101	Debt Relief/Waiver of Agricultural Loans

60 Other Social Security and Welfare Programmes

101	Personal Accident Insurance Scheme for poor families (Each Special Insurance Scheme will be a minor head)
102	Pensions under Social Security Schemes
103	Protected Savings Schemes
104	Deposit Linked Insurance scheme- Government P.F.
105	Government Employees Insurance Scheme (7)
106	Contributions to Solatiul Fund
107	Swatantrata Sainik Samman Pension Scheme
110	Other Insurance Schemes (4)
111	Government's contribution towards waiver of interest payable by farmers in debt stressed States of Andhra Pradesh, Karnataka, Kerala and Maharashtra
200	Other Programmes (5)
800	Other expenditure

Note:

(1) The expenditure on relief and rehabilitation of persons displaced as a result of natural calamities will be recorded under major head '2245-Relief on account of Natural calamities'.

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

(3) 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 is distinguishable.

(4) This minor head will include management expenditure of Life and other Insurance Schemes run by State Governments.

(5) 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 dependents. Expenditure out of compassionate fund will be adjusted under a separate sub-head 'Payment from Compassionate Funds.'

(6) Expenditure on Direction and Administration pertaining exclusively to any of the minor heads mentioned under sub-major head '02-Social Welfare' will be booked to that minor head. Where it is not so, the expenditure will be booked to the minor head 'Direction and Administration'.

(7) This minor head shall have distinct sub-heads for Central Government and each of the State / Union Territory Government to record transactions connected with the 'Government Employees Insurance Scheme' in vogue in central and other State Government including Union Territory Governments.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2236	**Nutrition**		
	01 Production of Nutritious Foods and Beverages		
		101	Production of Nutritious Beverages
		102	Fortifications of foods
		190	Assistance to Public Sector and Other Undertakings
		800	Other expenditure
	02 Distribution of nutritious food and beverages		
		101	Special Nutrition programmes
		102	Mid-day Meals
		800	Other expenditure
	80 General		
		001	Direction and Administration
		004	Research & Development
		101	Diet surveys and Nutrition planning
		102	Nutrition education and extension
		103	Statistics and evaluation
		800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2245 Relief on account of Natural Calamities (1)		
01 Drought		
	101	Gratuitous Relief (2)
	102	Drinking Water Supply
	103	Special Nutrition
	104	Supply of Fodder
	105	Veterinary Care
	282	Public Health
	800	Other expenditure
	901	Deduct-Amount met from Natural Calamities unspent Margin Money Fund.
	902	Deduct-Amount met from the Famine Relief Fund
02 Floods, Cyclones etc.	101	Gratuitous Relief (2)
	102	Drinking Water Supply
	104	Supply of Fodder
	105	Veterinary care
	106	Repairs and restoration of damaged roads and bridges
	107	Repairs and restoration of damaged Government Office Buildings
	108	Repairs and Restoration of damaged Government Residential buildings
	109	Repairs and restoration of damaged water supply, drainage and sewerage works
	110	Assistance for repairs and restoration of damaged water supply, drainage and sewerage works
	111	Ex-gratia payments to bereaved families
	112	Evacuation of population
	113	Assistance for repairs/reconstruction of Houses
	114	Assistance to Farmers for purchase of Agricultural inputs
	115	Assistance to Farmers to clear sand/silt/salinity from land
	116	Assistance to Farmers for repairs of damaged tube wells, pump sets etc.
	117	Assistance to Farmers for purchase of live stock
	118	Assistance for repairs/replacement of damaged boats and equipment for fishing
	119	Assistance to artisans for repairs/replacement of damaged tools and equipments
	120	Assistance to owners of salt works
	121	Afforestation
	122	Repairs and restoration of damaged irrigation and flood control works
	193	Assistance to Local bodies and other non-Government Bodies/Institutions
	282	Public Health

03 Unspent Margin Money Fund	101	Transfers to Reserve funds and Deposit Accounts-Natural Calamities unspent Margin Money Fund
04 Famine Relief Fund	101	Transfers to Reserve Funds and Deposit Accounts-Famine Relief Fund
05 State Disaster Response Fund	101	Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund
	901	Deduct - Amount met from State Disaster Response Fund.
06 Earthquake	101	Gratuitous Relief (2)
	102	Drinking Water Supply
	104	Supply of Fodder
	105	Veterinary Care
	106	Repairs and restoration of damaged roads and bridges
	107	Repairs and restoration of damaged Government office buildings
	108	Repairs and restoration of damaged Government residential buildings
	109	Repairs and restoration of damaged water supply, drainage and sewerage works
	110	Assistance for repairs and restoration of damaged water supply, drainage and sewerage works
	111	Ex-gratia payments to bereaved families
	112	Evacuation of population
	113	Assistance for repairs / reconstruction of houses
	114	Assistance to farmers for purchase of agricultural inputs
	115	Assistance to farmers to clear sand/silt/salinity from land
	116	Assistance to farmers for repairs of damaged tube wells/pump sets etc.
	117	Assistance to farmers for purchase of livestock
	118	Assistance for repairs/replacement of damaged boats and equipment for fishing
	119	Assistance to artisans for repairs / replacement of damaged tools and equipments
	120	Assistance to owners of salt works
	121	Afforestation
	122	Repairs and restoration of damaged irrigation and flood control works
	123	Public Health
	901	Deduct- Amount met from State Disaster Response Fund
80 General	001	Direction and Administration
	101	Centre for Training in disaster preparedness

102	Management of Natural Disasters, Contingency Plans in disaster prone areas
103	Assistance to States from National Disaster Response Fund
800	Other expenditure (3)

Note:

(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) This will be sub-divided into:-

(i) Cash doles
(ii) Food and clothing
(iii) Housing
(iv) Educational Concessions
(v) Supply of medicines
(vi) Supply of seeds, fertilizers and Agricultural implements
(vii) Supply of fodder
(viii) Other items

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

(h) Others

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2250 Other Social Services		
	101	Donations for Charitable purposes
	102	Administration of Religious and Charitable Endowments Acts
	103	Upkeep of Shrines, Temples etc.
	104	Payment to Institutions against refund of unclaimed deposits specified under Section 124(4) of the Finance Act, 2015 (20 of 2015). (2)
	105	Payment of Interest to Institutions on unclaimed deposits credited to Senior Citizens' Welfare Fund (2)
	800	Other expenditure (1)

Note:

(4) This minor head will include expenditure on Public exhibitions, fairs and pilgrimage beyond India.

(5) This minor head will include a distinct sub-head in the name of the Fund from which the unclaimed deposit is refunded.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2251 Secretariat-Social Services		
	090	Secretariat (1)
	091	Attached Offices (2)
	092	Other Offices (2)

Note:

(1) See Note (1) below major head '2052-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 '2052-Secretariat-General Services'.

C. Economic services

(a) Agriculture and Allied Activities

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2401 Crop Husbandry		
	001	Direction and Administration
	102	Food grain crops
	103	Seeds (1)
	104	Agricultural Farms (2)
	105	Manures and Fertilisers
	106	Import of Fertilizers
	107	Plant Protection
	108	Commercial Crops (3)
	109	Extension and Farmers' Training (4)
	110	Crop Insurance
	111	Agricultural Economics and Statistics
	112	Development of Pulses
	113	Agricultural Engineering (5)
	114	Development of Oil Seeds
	115	Scheme of Small/Marginal farmers and agricultural labour
	119	Horticulture and Vegetable Crops (6)
	129	Issue of Special Bonds to Fertilizers Companies as compensation towards fertilizer subsidy
	195	Assistance to Farming Cooperation
	798	International Co-operation
	800	Other expenditure

Note:

(1) This minor head will also record expenditure on seed farms.

(2) This minor head will include expenditure on commercial farms and experimental farms other than seed farms (vide Note (1) above).

(3) 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, Cotton, Sugarcane, Potato, Tobacco, Coconut, Cashew, Arecanut, Pepper, Cardamom etc.

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

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

(6) 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 nursery' which will be recorded under the major head '2406-Forestry and Wild life.'

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2402 Soil and Water Conservation		
	001	Direction and Administration
	101	Soil Survey and Testing
	102	Soil Conservation (1) (2)
	103	Land reclamation and Development
	109	Extension and Training
	800	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.

(2) This will include a sub-head ‘Water Conservation'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2403 Animal Husbandry		
	001	Direction and Administration
	101	Veterinary Services and Animal Health (1)
	102	Cattle and Buffalo Development (2)
	103	Poultry Development
	104	Sheep and Wool Development
	105	Piggery Development
	106	Other Live Stock Development
	107	Fodder and Feed Development
	108	Insurance of Live Stock and Poultry
	109	Extension and Training
	111	Meat Processing
	113	Administrative Investigation and Statistics
	195	Assistance to Animal Husbandry Cooperatives
	800	Other expenditure

Note:

(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	
2404 Dairy Development (1)		
	001	Direction and Administration
	102	Dairy Development Projects (3)
	109	Extension and Training
	191	Assistance to Cooperatives and other Bodies (4) Each Milk Scheme will be a minor head (2)
	800	Other expenditure

Note:

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

(2) (a) Each Milk Supply scheme which has been declared as commercial will be treated as a minor head and will have the following sub-heads with suitable detailed heads there under, as may be found necessary, viz:-

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

(b) Milk Supply Schemes which are not declared as commercial will however be treated as sub-head below the Minor Head ‘Diary Development Projects’.

(3) Operation Flood Project will be a Sub-head under this minor Head.

(4) National Diary Development Board will be a Sub-head under this minor Head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2405 Fisheries		
	001	Direction and Administration
	101	Inland fisheries (1)
	102	Esturine / Brackish water Fisheries (1)
	103	Marine Fisheries (2)
	105	Processing, Preservation and Marketing
	109	Extension and Training
	110	Mechanisation and improvement of Fish Crafts
	120	Fisheries Cooperatives
	121	Welfare Schemes for Fishermen
	190	Assistance to Public Sector and Other Undertakings
	195	Assistance to Shipping Credit and Investment Company and other bodies
	800	Other expenditure (3)

Note:

(1) Landing and berthing facilities will be sub-heads.

(2) In addition to sub-heads, as in Note (1) above, this minor head will have two more sub-heads viz., (i) off-shore fisheries and (ii) Deep sea fisheries. The latter covers pearl and chank fisheries.

(3) Will include expenditure on aquarium.

MAJOR/*SUB. MAJOR HEADS*	MINOR HEADS	
2406 Forestry and Wild Life		
01 Forestry		
	001	Direction and Administration
	003	Education and Training
	004	Research
	005	Survey and Utilization of Forest Resources
	013	Statistics
	070	Communications and Buildings
	101	Forest Conservation, Development and Regeneration
	102	Social and Farm Forestry (1)
	105	Forest Produce
	110	Expenditure on management of Ex- Zamindari Forest Estates
	111	Departmental working of Forest Coupes and Depots
	112	Resin and Turpentine Factories (2)
	190	Assistance to Public Sector and Other Undertakings
	800	Other expenditure
02 Environmental Forestry and Wild Life		
	110	Wild Life Preservation
	111	Zoological Park
	112	Public Gardens
	798	International Co-operation
	800	Other expenditure
04 Afforestation and Ecology Development		
	101	National Afforestation and Ecology Development programme.

Note:

(1) This minor head will include expenditure relating to grassland schemes, orchards etc, within the forest area. It also includes economic plantations and plantations of quick growing species such as Teakwood, Eucalyptus, Bamboo, Matchwood etc.

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2407 Plantations		
01 Tea		
	015	Payment against collection of Cess
	016	Subsidy for re-plantation
	800	Other expenditure
02 Coffee		
	015	Payment against collection of Cess
	016	Subsidies for Plantation
	800	Other expenditure
03 Rubber		
	015	Payments against collection of Cess
	800	Other expenditure
04 Spices		
	015	Payments against collection of Cess
	800	Other expenditure
60 Others		
	533	Jute
	811	Coconuts
	813	Cashew
	822	Cinchona
	829	Areca nut
	830	Tobacco

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2408 Food, Storage and Warehousing (1)		
01 Food		
	001	Direction and Administration
	003	Training (4)
	004	Research and evaluation (4)
	101	Procurement and Supply (2)
	102	Food Subsidies (3)
	103	Food Processing
	190	Assistance to Public Sector and Other Undertakings
	195	Assistance to Co-operatives
	798	International Co-operation
	800	Other expenditure (5)
02 Storage and Warehousing (6)		
	001	Direction and Administration
	003	Training (4)
	004	Research and Evaluation (4)
	101	Rural Godowns Programme
	103	Assistance to Warehousing Development and Regulatory Authority
	190	Assistance to Public Sector and Other Undertakings
	195	Assistance to Co-operatives
	800	Other expenditure

Note:

(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 '3456-Civil supplies'.

(2) This minor head will record expenditure on trading schemes in food grains 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.

(6) This sub-major head will include expenditure on cold storage facilities for fruits and vegetables.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2415 Agricultural Research and Education		
01 Crop Husbandry		
	001	Direction and Administration
	004	Research
	120	Assistance to other Institutions
	150	Assistance to I.C.A.R
	277	Education
	800	Other expenditure
02 Soil and Water Conservation	001	Direction and Administration
	004	Research
	120	Assistance to other Institutions
	150	Assistance to I.C.A.R.
	277	Education
	800	Other expenditure
03 Animal Husbandry		
	001	Direction and Administration
	004	Research
	120	Assistance to other Institutions
	150	Assistance to I.C.A.R
	277	Education
	800	Other expenditure
04 Dairy Development		
	001	Direction and Administration
	004	Research
	120	Assistance to other Institutions
	150	Assistance to I.C.A.R.
	277	Education
	800	Other expenditure
05 Fisheries		
	001	Direction and Administration
	004	Research
	120	Assistance to other Institutions
	150	Assistance to I.C.A.R
	277	Education
	800	Other expenditure
06 Forestry		
	001	Direction and Administration
	004	Research
	120	Assistance to other Institutions
	150	Assistance to I.C.A.R
	277	Education
	800	Other expenditure
07 Plantations		
	001	Direction and Administration
	004	Research
	120	Assistance to other Institutions
	150	Assistance to I.C.A.R
	277	Education
	800	Other expenditure

80 General	001	Direction and Administration
	004	Research
	013	Statistics
	120	Assistance to other Institutions
	150	Assistance to I.C.A.R.
	277	Education
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
2416 Agricultural Financial Institutions	
	(Each aided Institute will be a separate Minor Head)

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2425 Co-operation (1)		
	001	Direction and Administration
	003	Training
	004	Research and Evaluation
	101	Audit of Co-operatives
	105	Information and Publicity
	106	Assistance to multipurpose rural co-operatives
	107	Assistance to credit co-operatives
	108	Assistance to other co-operatives
	109	Agriculture Credit Stabilisation fund
	190	Assistance to Public Sector and Other Undertakings
	277	Cooperative Education (2)
	800	Other expenditure

Note:

(1) This major head will cover only such expenditure on co-operative ventures, which are of a Composite/General Type and cannot be properly identified with and classified under any of the various functional heads.

(2) This minor head is intended to account for the transactions made to propagate the co-operative principles, ideology and philosophy amongst the members of Co-operative Societies.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2435 Other Agricultural Programmes		
01 Marketing and quality control (I)		
	101	Marketing facilities
	102	Grading and quality control facilities
	190	Assistance to Public Sector and Other Undertakings
	800	Other expenditure
60 Others		
	101	Scheme for Debt relief to farmers. Each Programme not covered elsewhere in this sub-sector will be a minor head

Note:

(1) This sub-major head will include expenditure on enforcement of Food Products Order, 1955 and the Cold Storage Order, 1965 to develop Food Products Industry and Cold Storage Industry on scientific lines and to make quality products available for internal market as well as for exports.

(b) Rural Development

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2501	**Special Programmes for Rural Development**		
	02 Draught Prone Areas Development Programme		
		001	Direction and Administration
		101	Minor Irrigation
		102	Afforestation
		103	Pasture Development
		307	Soil and water conservation
		310	Animal Husbandry and Dairying
		800	Other expenditure
	03 Desert Development Programme		
		001	Direction and Administration
		101	Minor Irrigation
		102	Afforestation
		307	Soil and water conservation
		310	Animal Husbandry and Dairying
		800	Other expenditure
	04 Integrated Rural Energy Planning Programme	003	Training
		101	Development of Design and Approach for Area bound Block level IRE Projects
		105	Project Implementation
		109	Monitoring
	05 Waste Land Development	101	National Waste Land Development Programme
	06 Self Employment Programmes		
		101	Swarnajayanti Gram Swarozgar Yojana
		102	National Rural Livelihood Mission
		800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2505 Rural Employment (1)		
01 National Programmes	702	Jawahar Gram Samridhi Yojana'
02 Rural Employment Guarantee Schemes	101	National Rural Employment Guarantee Scheme
60 Other programmes		Each Programme like employment guarantee scheme will be a minor head

Note:

(1) Regarding urban oriented employment programmes, please see major head ‘2230-Labour and Employment 02- Employment’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2506 Land Reforms (1)		
	001	Direction and Administration
	012	Statistics and Evaluation
	101	Regulation of Land Holding and Tenancy
	102	Consolidation of Holdings (2)
	103	Maintenance of Land Records
	104	Assistance to allottees of surplus Land
	800	Other expenditure

Note:

(1) This major head will include expenditure on land reforms relating to Agriculture Development and for the development and cultivation of ceiling surplus land assigned to the landless.

(2) Expenditure on consolidation of holding for development of agriculture will be recorded under this head.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2515	**Other Rural Development Programmes**		
		001	Direction and Administration
		003	Training
		004	Research
		101	Panchayati Raj
		102	Community Development
		103	Dry land Development Programme
		104	DRDA Administration
		105	Public Cooperation
		106	Provision of Urban Amenities in Rural Areas
		800	Other expenditure

(c) Special Areas Programmes

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
2551 Hill Areas	
01 Western Chats	
60 Other Hill Areas	
	(Minor heads corresponding to functional major heads/sub-major heads may be opened as necessary)

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
2552 North Eastern Areas	
	101 Contribution to Central Resource Pool for Development of North Eastern Region
	(Minor heads corresponding to functional major heads/sub-major heads may be opened as necessary)

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
2553 MPs Local Area Development Scheme	
	101 Assistance to District Rural Development Agencies
	102 Assistance to Local Bodies.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
2575 Other Special Area Programmes	
01 Dangs District	
02 Backward Areas	
03 'Tribal Areas	
04 Ladakh Autonomous Hill Development Council	
05 Jharkand Area Autonomous Council	
06 Border Area Development	
60 Others	
	Minor heads corresponding to functional major heads sub-major heads may be opened under the sub-major heads as necessary

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS
2700 Major Irrigation		
Each Commercial project will be a sub major head		
	001	Direction and Administration
	052	Machinery and Equipment
	101	Maintenance and Repairs(1)
	799	Suspense
	800	Other Expenditure (2)
Each Non-Commercial project will be a sub major head		
	001	Direction and Administration
	052	Machinery and Equipment
	101	Maintenance and Repairs(1)
	799	Suspense
	800	Other Expenditure (2)
80-General(3)		
	001	Direction and Administration (4)
	002	Data Collection
	003	Training
	004	Research
	005	Survey
	006	Consultancy
	052	Machinery and Equipment
	190	Assistant to Public Sector and Other Undertakings
	799	Suspense
	800	Other Expenditure
	901	Deduct-Amount recovered from other Governments and agencies for common works

Note:

1. This minor head will be sub-divided into the following sub-heads:-

   (i) Work Charged Establishment
   (ii) Other Maintenance Expenditure

2. This minor head will include interest on capital and expenditure on extension and improvements

3. Three sub-heads may be opened under the minor head ‘Direction and Administration’ below the sub-major head ‘80-General’ 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 corresponding Capital major head.
   (ii) Expenditure on common establishments not related to any particular project opened as minor head under various sub-major heads.
   (iii) Expenditure on general planning and research connected with irrigation, Navigation, Embankment and Drainage works.

4. This will include Regional Co-ordination.

1. (d) Irrigation and Flood Control

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS
2701 Medium Irrigation		
Each Commercial project will be a sub major head		
	001	Direction and Administration
	052	Machinery and Equipment
	101	Maintenance and Repairs(1)
	799	Suspense
	800	Other Expenditure (2)
Each Non-Commercial project will be a sub major head		
	001	Direction and Administration
	052	Machinery and Equipment
	101	Maintenance and Repairs(1)
	799	Suspense
	800	Other Expenditure (2)
80-General(3)		
	001	Direction and Administration (4)
	002	Data Collection
	003	Training
	004	Research
	005	Survey
	006	Consultancy
	052	Machinery and Equipment
	190	Assistant to Public Sector and Other Undertakings
	799	Suspense
	800	Other Expenditure
	901	Deduct-Amount recovered from other Governments and agencies for common works

Note:

1. This minor head will be sub-divided into the following sub-heads:-

   (i) Work Charged Establishment
   (ii) Other Maintenance Expenditure

2. This minor head will include interest on capital and expenditure on extension and improvements

3. Three sub-heads may be opened under the minor head 'Direction and Administration' below the sub-major head '80-General' 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 corresponding Capital major head.
   (ii) Expenditure on common establishments not related to any particular project opened as minor head under various sub-major heads.
   (iii) Expenditure on General planning and research connected with irrigation, Navigation, Embankment and Drainage works.

4. This will include Regional Co-ordination

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2702 Minor Irrigation		
01 Surface Water		
	103	Diversion Schemes
	104	Ayacut Development
	800	Other expenditure
02 Ground water		
	005	Investigation
	016	Subsidy
	052	Machinery and Equipment
	800	Other expenditure
03-Maintenance		
	101	Water Tanks(2)
	102	Lift Irrigation Schemes(2)
	103	Tube Wells(2)
80 General(1)		
	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipments
	190	Assistance to Public Sector and other undertakings
	191	Assistance to Local bodies
	799	Suspense
	800	Other expenditure

Note:

(1) Will be operated where the expenditure cannot be identified with any of the sub-major heads above.

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

(a) Work Charged Establishment

(b) Other maintenance expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
2705 Command Area Development (1)	
	Each command Area Development Authority will be a minor head

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*		**MINOR HEADS**	
2711	**Flood Control and Drainage**		
	01 Flood Control		
		001	Direction and Administration
		050	Land
		052	Machinery and Equipment
		103	Civil Works
		799	Suspense
		800	Other expenditure
	02 Anti-sea Erosion Projects		
		001	Direction and Administration
		050	Land
		052	Machinery and Equipment
		103	Civil Works
		799	Suspense
		800	Other expenditure
	03 Drainage		
		001	Direction and Administration
		050	Land
		052	Machinery and Equipment
		103	Civil Works
		799	Suspense
		800	Other expenditure

(e) Energy

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2801 Power		
01 Hydel Generation	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	101	Purchase of Power
	799	Suspense
	800	Other expenditure
		Each Hydroelectric Scheme will be a minor head (1).
02 Thermal Power Generation	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	101	Purchase of Power
	102	Badarpur Thermal Power Station.
	799	Suspense
	800	Other expenditure
		Each Thermal Power Scheme will be a minor head (2)
03 Nuclear Power Generation		
	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	101	Fuel Inventory
	103	Waste Management
	799	Suspense
	800	Other expenditure
		Each Nuclear Power Scheme will be a minor head
04 Diesel/Gas Power Generation	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	799	Suspense
	800	Other expenditure
		Each Diesel/Gas Power Scheme will be a minor head (3)
05 Transmission and Distribution (4)	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	~~104~~	Development of Power Systems-National Load
	106	Despatch Centre
	799	Suspense

	800	Other expenditure Each Transmission/ Distribution Scheme will be a minor head
06 Rural Electrification	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	101	Purchase of Power
	102	Rajiv Gandhi Gramin Vidyut Yojna
	103	Deen Dayal Upadhyaya Gram Jyoti Yojna
	799	Suspense
	800	Other expenditure
80 General	001	Direction and Administration
	003	Training
	004	Research and Development
	005	Investigation
	101	Assistance to Electricity Boards (5)
	102	Administration of Electricity Act, 2003
	103	Administration of Energy Conservation Act, 2001
	800	Other expenditure

Note:

(1) The sub-heads will be (i) Head Works (ii) Hydro-Electric Installation (iii) Transmission.

(2) The sub heads will be (i) Power House and Ancillary Works (ii) Transmission and Distribution.

(3) The sub-heads will be (i) Power Plant and Ancillary Works (ii) Transmission and Distribution.

(4) This sub-major head is intended to record common ‘Transmission and Distribution Schemes’, if any, which cater to Hydro, Thermal or Diesel schemes, and cannot be identified with the particular type of generation system.

(5) ‘Recoveries of overpayments of Assistance to Electricity Boards’ shall be adjusted under distinct sub-head ‘Deduct-Recoveries of overpayments of Assistance’ below this major head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2802 Petroleum		
01 Exploration and Production of Crude Oil and Gas		
	001	Direction and Administration
	003	Training
	004	Research and Development
	101	Assistance for Oil and Gas Exploration
	102	Off-Shore Oil Development and Production
	104	On-shore Oil Development and Production
	105	Gas Development and Production
	106	Payment of net proceeds of Cess on Indigenous Crude to Oil Industry Development Board
	800	Other expenditure
02 Refining and Marketing of Oil and Gas		
	001	Direction and Administration
	101	Refining of Oil
	102	Marketing of Oil
	103	Marketing of Gas
	800	Other expenditure
80 General		
	101	Payment to Oil Companies in settlement of their claims under administered pricing
	102	Subsidy to Oil Marketing Companies
	103	Payment to Oil Marketing Companies as compensation for under-recoveries in their domestic LPG and Kerosene (PDS) operations
	106	Assistance to Autonomous Bodies

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2803 Coal and Lignite		
	001	Direction and Administration (1)
	003	Training
	004	Research and Development
	101	Assistance to coal and lignite companies
	102	Exploration & Detailed Drilling
	800	Other expenditure

Note:

(1) This minor head will include 'Payments to Coal Board against collection of cess 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 and expenditure on schemes for guarantee of advances to collieries etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2810 New and Renewable Energy		
	101	Grid Interactive and Distributed Renewable Power
	102	Renewable Energy for Rural Applications
	103	Renewable Energy for Urban, Industrial & Commercial Applications
	104	Research, Design & Development in Renewable Energy
	105	Supporting Programmes.
	800	Other expenditure

(f) Industry and Minerals

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2851 Village and Small Industries (1)		
	001	Direction and Administration (2)
	003	Training (2)
	004	Research and Development (2)
	101	Industrial Estates (3)
	102	Small Scale Industries
	103	Handloom Industries
	104	Handicraft Industries
	105	Khadi and Village Industries
	106	Coir Industries
	107	Sericulture Industries
	108	Powerloom Industries
	109	Monitoring and Evaluation
	110	Composite village and Small Industries and Co-operatives
	111	Employment Scheme for Unemployed Educated Youths
	200	Other Village Industries
	800	Other expenditure

Note:

(1) The working Expenses of departmental commercial undertakings relating to 'Village and Small Industries' may be recorded under suitable sub-heads 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.)

Co-operation for specific industry will be booked under a separate sub-head e.g. Handloom Co-operatives, Sericulture Co-operatives etc.

(2) These minor heads will be downgraded to the level of sub-heads when expenditure on them is solely for a specific industry e.g. Handloom, Handicrafts, and Coir etc.

(3) 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 heads under this major head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2852 Industries (1)		
01 Iron and Steel Industries (2)		
	101	Mining
	105	Manufacture
02 Cement and Non-metallic Mineral Industries (2)		
	205	Cement
	600	Others
03 Fertilizer Industries		
	004	Research and Development
	101	Fertilizer Subsidy
	129	Issue of Special Bonds to Fertilizers Companies as compensation towards fertilizer subsidy
	800	Other expenditure
04 Petrochemical industries		
05 Chemical and Pharmaceutical Industries		
	205	Chemicals and Pesticides
	206	Drugs and Pharmaceuticals
06 Engineering Industries (2)		
	101	Other Industrial machinery Industries
	102	Transport Equipment Industries
	103	Other Engineering Industries
	203	Electrical Engineering Industries
07 Telecommunication and Electronic Industries		
	101	Telecommunications
	202	Electronics
	800	Other expenditure
08 Consumer Industries (3)		
	101	Edible Oils
	201	Sugar
	202	Textiles
	204	Leather
	206	Distilleries
	215	Paper and Newsprint
	600	Others (4)
09 Atomic Energy Industries		
	001	Direction and Administration
	101	Isotopes
	102	Atomic Fuels
	103	Thorium Extraction
	104	Fabrication of Equipment
	106	Waste Treatment Facilities
	200	Common Facilities

	201	Atomic Minerals Development
	202	Nuclear Fuel Complex
	203	Fuel Reprocessing
	204	Heavy Water Plant
	208	Rare Earth Development
	209	Centre for Advanced Technology
	211	Operating Plants for Nuclear Recycle Board (5)
	800	Other expenditure
80 General		
	001	Direction and Administration
	003	Industrial Education-Research and Training
	101	Standardisation and Quality Control
	102	Industrial Productivity
	103	Tariff and Price Regulation
	800	Other expenditure

Note:

(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 there under:-

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

(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) The minor heads under this sub-major head have the following sub-heads:-

Direction and Administration
Research and Development
Subsidies
Assistance to cooperatives
Other expenditure

(4) Will include Vanaspati, Food Beverages, Jute, Salt, Photo films, Soap, Plastics as sub-heads.

(5) Expenditure on operating plants for Nuclear Recycle Board hitherto booked under any minor head would henceforth be charged to this minor head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2853 Non ferrous Mining and metallurgical Industries		
01 Geological Survey of India	001	Direction and Administration (1)
	003	Training
	004	Research and Development
	005	Investigation
	101	Survey and Mapping
	102	Mineral Exploration
	200	Other Explorations
	800	Other expenditure
02 Regulation and Development of Mines		
	001	Direction and Administration (1)
	003	Training
	004	Research and Development
	101	Survey and Mapping
	102	Mineral Exploration
	104	Bureau of Mines
	190	Assistance to Public Sector and other undertakings for Mineral Exploration
	800	Other expenditure (2)

Note:

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

(2) 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.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2875 Other Industries		
01 Opium and Alkaloid Industries		
	001	Direction and Administration
	107	Ghazipur Opium Factory (1)
	108	Neemuch Opium factory (1)
	109	Ghazipur Alkaloid Works (2)
	110	Neemuch Alkaloid Works (2)
60 Other Industries		
	190	Assistance to Public Sector and Other Undertakings
	800	Other expenditure

Note:

(1) These minor heads will have the following sub-heads with suitable detailed heads there under: -

Working Expenses- Management
Purchase of Opium
Repairs and Maintenance
Buildings
Machinery and Equipment
Suspense
Transfer to Depreciation Reserve Fund
Other expenditure
Deduct-Value of Opium transferred to Alkaloid Works

The sub-head 'Other expenditure' will include pensions / gratuities and 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 '2070-Other Administrative Services'.

(2) These minor heads will have the following sub-heads with suitable detailed heads there under:-

Working expenses- Management
Value of Opium transferred from Opium Factories
Buildings
Repairs and Maintenance
Machinery and Equipment
Transfer to Depreciation Reserve Fund
Other expenditure

The sub-head 'Other expenditure' will include pensions / gratuities and interest on capital.

The sub-head 'Management' will include proportionate expenditure of Bureau of Narcotics recorded under the minor-head 'Narcotics Control' below the major head '2070-Other Administrative Services'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2885 Other Outlays on Industries and Minerals		
01 Industrial Financial Institutions		
	101	Assistance to Industrial Finance Institutions
	102	Payments to Development Bank out of the Research and Development Cess.
	800	Other Expenditure
02 Development of Backward Areas		
	101	Subsidies
	800	Other expenditure
03 Industrial Corridors	Each Industrial Corridor project will be a Minor Head.	
60 Others		
	800	Other expenditure

(g) Transport

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
3001	**Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisation**		
		004	Research, Designs and Standards Organisation
		005	Surveys (2)
		090	Railway Board (1)
		094	Miscellaneous Establishments (2)
		101	Statutory Audit including Pensionary Charges etc.(2)
		102	Payments to Worked Lines (4)
		103	Subsidised Companies (5)
		105	Appropriation to Special Railway Safety Fund
		106	Appropriation of surcharge on Mumbai Suburban Passenger Fare to 'Loan Repayment Reserve Fund'
		799	Suspense-Miscellaneous Advances (3)
		810	Miscellaneous charges (l)(2)
		901	Deduct-Amount met from Railway Pension Fund(2)

Note:

(1) Further sub-division into sub-heads / detailed heads etc. is available in APP IV to Indian Railways code for the Accounts Department.

(2) These will be divided into the sub-heads (i) Commercial Lines and (ii) Strategic Lines.

(3) This minor head will record the following transactions, pending adjustments to the final heads of account: -
   - (a) Charges, the allocation of which is not known or which cannot immediately be carried to a final head
   - (b) Inter- departmental transactions awaiting acceptance by other departments
   - (c) Expenditure irregularly incurred for other than Public purpose in anticipation of receipts of deposits or pending realisation of the amount expended
   - (d) Payments made in advance for stores to be supplied or transfer debits for value of stores supplied pending receipt of materials.

(4) This minor head will be divided into sub-heads:-
   - (i) Net earnings paid to worked lines;
   - (ii) Subsidy and rebate; and
   - (iii) Miscellaneous Payments.

(5) There will be a sub-head for each Railway system and a detailed head for each Railway line under this head and will record payments of subsidy to Branch lines worked by the owning companies themselves and charges for land separately.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3002 Indian Railways-Commercial Lines-Working Expenses		
01 General Superintendence and Services		
	108	General Management including general management services
	109	Financial Management
	110	Personnel Management
	111	Materials Management
	112	Way and Works Management
	113	Rolling Stock Management
	114	Electrical Management
	115	Signal and Telecommunication Management
	116	Traffic Management
02 Repairs and Maintenance of Permanent Way and Works		
	117	Establishment in offices
	118	Maintenance of permanent way
	119	Maintenance of Bridge work and Tunnels including over/under bridges
	120	Maintenance of Service buildings (other than staff quarters and Welfare buildings)
	121	Water Supply, Sanitation and Roads (Other than staff quarters and welfare buildings)
	122	Other repairs and maintenance
	123	Special repairs pertaining to breaches, accidents including special revenue work
	129	Credits or Recoveries
03 Repairs and Maintenance of Motive power		
	117	Establishment in offices
	125	Steam Locomotives
	126	Diesel Locomotives
	127	Electric Locomotives
	128	Rail cars**,** ferry steamers and other maintenance expenses
	129	Credits or recoveries
04 Repairs and Maintenance of Carriage and Wagons		
	117	Establishment in offices
	129	Credits or recoveries
	130	Carriages
	131	Wagons
	132	Electrical Multiple Unit /Mainline Electrical Multiple Unit Services
	133	Electrical General Services-Train lighting, fans and air conditioning

	134	Diesel Multiple Unit Coaches
	200	Miscellaneous Repairs and Maintenance Expenses
05 Repairs & Maintenance of Plant and Equipment		
	117	Establishment in offices
	129	Credits or recoveries
	138	Plant and Equipment-Way and Works
	139	Plant and Equipment - Mechanical
	140	Plant and Equipment-Electrical
	141	Plant and Equipment-Signaling
	142	Plant and Equipment-Telecommunication
	143	Rental, lease and spectrum charges for Signaling and Telecommunication circuits
	144	Other Plant & Equipment-General and Traffic Departments
06 Operating Expenses Rolling Stock and Equipment		
	125	Steam Locomotives
	126	Diesel Locomotives
	127	Electric Locomotives
	129	Credits or recoveries
	130	Carriages and Wagons
	137	Electrical Multiple Unit/Mainline Electrical Multiple Unit Services
	145	Traction (other than rolling stock) and General electrical services
	146	Signaling and Telecommunication
	147	Ferry Services and rail cars
07 Operating Expenses-Traffic		
	117	Establishment in offices
	129	Credits or recoveries
	148	Station Operations
	149	Yard Operations
	153	Transshipment and repacking operations
	154	Trains Operations
	155	Safety
	200	Other Miscellaneous expenses
08 Operating expenses-Fuel		
	129	Credits or recoveries
	156	Steam Traction
	157	Diesel Traction
	158	Electric Traction
09 Staff Welfare and Amenities		
	052	Residential and Welfare Buildings - Repairs and Maintenance
	106	Canteen and Other staff amenities

	107	Educational facilities
	108	Medical Services
	129	Credits or recoveries
	282	Health and Welfare Services
	800	Miscellaneous Expenses
10 Miscellaneous-Working expenses		
	101	Hospitality and Entertainment Expenses
	102	Catering
	103	Compensation-Claims
	104	Workmen's and other compensation claims
	105	Security
	106	Cost of Training of staff
	129	Credits or recoveries
	800	Other expenses
11 Provident Fund, Pension and Other Retirement Benefits		
	101	Superannuation and retiring pension
	102	Commuted Pension
	103	Ex-gratia pension
	107	Family Pension
	108	Death-cum-retirement gratuity
	109	Other allowances, other pensions and other expenses
	110	Gratuities, Special Contribution to Provident Fund and Contribution to Provident Fund
	111	Leave Encashment Benefits (1)
	129	Credits or recoveries
12 Appropriation to Funds		
	101	Appropriation to Depreciation Reserve Fund
	102	Appropriation to Pension Fund
13 Suspense		
	101	Demands payable
	129	Credits or recoveries
	700	Miscellaneous advances
14 Government Contribution for Defined Contribution Pension Scheme	101	Government Contribution for Defined Contribution Pension Scheme

Note

(1) This will record leave encashment benefits granted at the time of retirement, termination of service etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3003 Indian Railways-Strategic Lines-Working Expenses		
01 General Superintendence and Services		
	108	General management including general management services
	109	Financial management
	110	Personnel management
	111	Materials management
	112	Way and Works management
	113	Rolling stock management
	114	Electrical management
	115	Signal and Telecommunication management
	116	Traffic management
02 Repairs and Maintenance of permanent Way and Works		
	117	Establishment in offices
	118	Maintenance of permanent Way and Works
	119	Maintenance of Bridge work and Tunnels including roads over/under Bridges
	120	Maintenance of service buildings (other than staff quarters and Welfare buildings)
	121	Water Supply, Sanitation and Roads (other than Colonies, Staff quarters and Welfare buildings)
	122	Other repairs and Maintenance
	123	Special repairs pertaining to breaches, accidents etc. including special revenue work
	129	Credits or recoveries
03 Repairs and Maintenance of Motive Power		
	117	Establishment in offices
	125	Steam locomotives
	126	Diesel locomotives
	127	Electric Locomotives
	128	Rail cars, Ferry steamers and other maintenance expenses
	129	Credits or recoveries
04 Repairs and Maintenance of Carriages and Wagons		
	117	Establishment in offices
	129	Credits or recoveries
	130	Carriages
	131	Wagons
	132	Electrical Multiple Unit /Mainline electrical Multiple Unit Services
	133	Electrical General Services-Train lighting, fans and air conditioning
	134	Diesel Multiple Unit Coaches
	200	Miscellaneous repairs and maintenance expenses

05 Repairs and Maintenance of Plant and Equipment

117	Establishment in offices
129	Credits or recoveries
138	Plant and Equipment-Way & Works
139	Plant and Equipment -Mechanical
140	Plant and Equipment-Electrical
141	Plant and Equipment -Signaling
142	Plant and Equipment-Telecommunication
143	Rental, lease and spectrum charges for Signaling and Telecommunication circuits
144	Other Plant and Equipment-General and Traffic Departments

06 Operation Expenses Rolling stock and Equipment

125	Steam Locomotives
126	Diesel Locomotives
127	Electric Locomotives
129	Credits or recoveries
130	Carriages and Wagons
137	Electrical Multiple Unit/Mainline Electrical Multiple Unit Services.
145	Traction (other than Rolling stock) and General electrical services
146	Signaling and Telecommunication
147	Ferry services and rail cars

07 Operating Expenses-Traffic

117	Establishment in offices
129	Credits or recoveries
148	Station Operations
149	Yard Operations
153	Transshipments and repacking operations
154	Trains operations
155	Safety
200	Other Miscellaneous expenses

08 Operating Expenses-Fuel

129	Credits or recoveries
156	Steam Traction
157	Diesel Traction
158	Electric Traction

09 Staff Welfare and Amenities

052	Residential and Welfare Buildings - Repairs and Maintenance
106	Canteen and other staff amenities
107	Educational facilities
108	Medical Services
129	Credits or recoveries

	282	Health and Welfare Services
	800	Miscellaneous Expenses
10 Miscellaneous Working Expenses		
	101	Hospitality and Entertainment Expenses
	102	Catering
	103	Compensation claims
	104	Workmen's and Other compensation claims
	105	Security
	106	Cost of Training of staff
	129	Credits or recoveries
	800	Other Expenses
11 Provident Fund, Pension and Other Retirement benefits		
	101	Superannuation and retiring pension
	102	Commuted Pension
	103	Ex-gratia pensions
	107	Family Pension
	108	Death-cum-retirement gratuity
	109	Other allowances, other pensions and other expenses
	110	Gratuities, Special Contribution to Provident Fund and Contribution to Provident Fund
	111	Leave Encashment Benefits (1)
	129	Credits or recoveries
12 Appropriation to Funds		
	101	Appropriation to Depreciation Reserve Fund
	102	Appropriation to Pension Fund
13 Suspense		
	101	Demands payable
	129	Credits or Recoveries
	700	Miscellaneous Advances
14 Government Contribution for Defined Contribution Pension Scheme	101	Government Contribution for Defined Contribution Pension Scheme

Note:

(1) This will record leave encashment benefits granted at the time of retirement, termination of service etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3004 Indian Railways-Open Line Works (Revenue)		
01 Commercial Lines-Revenue Works		
	101	Amount Transferred from Major Head ‘5002’
02 Strategic Lines-Revenue works		
	101	Amount Transferred from Major Head ‘5003’

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3005 Payments to General Revenues		
	101	Dividend to General Revenues (1)
	102	Contributions to General Revenues for Grants to States in lieu of Tax on Railway Passenger Fares
	103	Contributions to General Revenues for assisting the States for financing Safety works

Note:

(1) Divided into the sub-heads:-

(a) Current dividend.

(b) Deferred dividend in respect of the period from 1978-79 onwards.

(c) Subsidy to Railways towards Dividend Relief and other concessions.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3006 Appropriation from Railway Surplus		
	102	Appropriation to Railway Development Fund
	103	Appropriation to Railway Capital Fund.
	105	Appropriation to Railway Safety Fund.
	107	Appropriation to Loan Repayment Reserve Fund

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3007 Repayment of Loans taken from General Revenues		
	101	Repayment of Loans - Development Fund-Commercial Lines
	102	Repayment of Loans - Development Fund-Strategic Lines
	103	Interest on Loans to Development Fund-Commercial Lines
	104	Interest on Loans - Development Fund-Strategic Lines
	107	Payment of deferred Dividend liability
	901	Deduct-Amount met from Railway Development Fund-Commercial lines
	902	Deduct-Amount met from Railway Development Fund-Strategic lines

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3051 Ports and Light Houses		
01 Major Ports		
	001	Direction and Administration
	005	Investigation (1)
	101	Construction and Repairs
	102	Port Management (2)
	103	Dredging and Surveying (3)
	104	Piloting (4)
	105	Dockyard and Dry docking (5)
	106	Stevedoring (6)
	107	Ferry Services (7)
	108	Assistance to Port Trusts
	800	Other expenditure
02 Minor Ports		
	001	Direction and Administration
	005	Investigation (1)
	101	Construction and Repairs
	102	Port Management (2)
	103	Dredging and Surveying (3)
	104	Piloting (4)
	105	Dockyard and Dry docking (5)
	106	Stevedoring (6)
	107	Ferry Services (7)
	800	Other expenditure
03 Light Houses and Light Ships		
	001	Direction and Administration
	101	Light Houses - Working Expenses
	102	Light Ships - Working Expenses
	800	Other expenditure
80 General		
	001	Direction and Administration
	003	Training
	004	Research and Development
	190	Assistance to Public Sector and Other Undertakings
	800	Other expenditure

Note:

(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 Survey Organisation, operation of dredgers and also payments to other parties for dredging and survey works.

(4) This minor head will record expenditure on pilot age 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.

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
3052 Shipping		
01 Overseas Shipping		
	001	Direction and Administration
	003	Training and Education (3)
	101	Regulation and Inspection (2)
	102	Seamen's' Welfare (4)
	103	Shipping Services (5)
	190	Assistance to Public Sector and Other Undertakings
	800	Other expenditure (6)
02 Coastal Shipping		
	001	Direction and Administration
	003	Training Education (3)
	101	Regulation and Inspection (2)
	102	Seamen's' Welfare (4)
	103	Shipping Services (5)
	800	Other expenditure (6)
80 General		
	001	Direction and Administration (1)
	003	Training
	004	Research and Development
	800	Other expenditure (6)

Note:

(1) This minor head will record expenditure on Director General of Shipping and his establishment and supervising staff.

(2) 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.

(3) 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.

(4) This minor head will record expenditure on welfare organisation, welfare measures for sea men and for arranging for employment of sea men.

(5) 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.

(6) This will include grants to 'Shipping Development Fund'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3053 Civil Aviation (8)		
01 Air Services		
	190	Assistance to Public Sector and Other Undertakings (7)
	191	Schemes for NE Region
	800	Other expenditure
02 Airports		
	102	Aerodromes (3)
	190	Assistance to Public Sector and Other Undertakings
	800	Other expenditure
60 Other Aeronautical Services		
	101	Communications (4)
	102	Navigation and Air Route Services (3)
	103	Safety
	104	Traffic Control
	800	Other expenditure
80 General		
	001	Direction and Administration (1)
	003	Training and Education (5)
	004	Research and Development (6)
	101	Inspection (2)
	102	Civil Aviation Security
	283	Housing
	800	Other expenditure

Note:

(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 aircrafts 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 operation 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 corporations and passengers with a view to develop air transport.

(8) Planes purchased by State Governments for use of high dignitaries should be classified as part of the general administrative expenditure of the Government and not under this major head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3054 Roads and Bridges		
01 National Highways		
	052	Machinery and Equipment
	101	National Highways Permanent Bridges (3)
	104	National Highways Urban Links (4)
	337	Road works
	799	Suspense
	800	Other expenditure
02 Strategic and Border Roads		
	052	Machinery and Equipment
	102	Bridges
	337	Road works
	799	Suspense
	800	Other expenditure
03 State Highways		
	052	Machinery and Equipment
	102	Bridges
	103	Maintenance and Repairs (5)
	337	Road works
	799	Suspense
	800	Other expenditure
04 District and Other Roads (2)		
	105	Maintenance and Repairs (6)
	337	Road works
	338	Pradhan Mantri Gram Sadak Yojana
	800	Other expenditure
05 Roads of Inter State or Economic Importance		
	052	Machinery and Equipment
	102	Bridges
	337	Road works
	799	Suspense
	800	Other expenditure
80 General		
	001	Direction and Administration (1)
	004	Research and Development
	052	Machinery and Equipment
	107	Railway Safety Works
	190	Assistance to Public Sector and Other Undertakings
	797	Transfers to/from Reserve Fund/Deposit Account
	799	Suspense
	800	Other expenditure

Note:

(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 the 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'.

(3) The cost of collection of fees will be accommodated under a sub-head 'Cost of Collection of fees payable to State/UT Governments'. This sub-head will be relieved simultaneously by transfer from 'National Highways Permanent Bridges Fees Fund'- vide Note (1) below the major head '8225 Roads and Bridges Fund -01 National Highways Permanent Bridges Fees Fund'.

(4) This minor head to be operated in the State Books, records expenditure on development and maintenance of 'Urban Link Roads' connected with National Highways falling within a State. Reimbursement of such expenditure, depending upon the terms of agreement in each case should be exhibited as a recovery below the line under this head.

(5) This minor head will be sub-divided into the following sub-heads: -
   - (i) Work Charged Establishment - Machinery and Equipment
   - (ii) Work Charged Establishment - Bridges
   - (iii) Work Charged Establishment - Road Works
   - (iv) Other Maintenance Expenditure - Machinery and Equipment
   - (v) Other Maintenance Expenditure - Bridges
   - (vi) Other Maintenance Expenditure - Road Works

(6) This minor head will be sub-divided into the following sub-heads: -
   - (i) Work Charged Establishment - Road Works
   - (ii) Other Maintenance Expenditure - Road Works

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3055 Road Transport		
	001	Direction and Administration (1)
	003	Training (3)
	004	Research (3)
	101	Solatium Fund Authority
	190	Assistance to Public Sector and Other Undertakings (2)
	800	Other expenditure Each Departmental undertaking will be a minor head (4)

Note :

(1) This minor head will record expenditure on Road Transport/Directorates, Regional offices etc.

(2) This minor head will record grants and subsidies to Road Transport/Services.

(3) This minor head will record expenditure on road transport training and research.

(4) Expenses on each Government run transport service will be recorded under the following sub-heads with suitable detailed heads there under:-

(a) Management
(b) Operation
(c) Repairs and Maintenance
(d) Users' facilities
(e) Buildings
(f) Other expenditure (will include interest on Capital and Contribution to Funds).

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3056 Inland Water Transport		
	001	Direction and Administration (1)
	003	Training and Research (3)
	101	Hydrographic Survey
	104	Navigation
	105	Landing Facilities
	190	Assistance to Public Sector and Other Undertakings (2) Each Departmental undertaking will be a minor head (4)
	800	Other expenditure (5)

Note :

(1) This minor head will record expenditure on Water Transport Directorates, Regional offices etc.

(2) This minor head will record grants and subsidies to Water Transport Services.

(3) See Note (3) below the major head '3055-Road Transport'.

(4) See Note (4) below the major head '3055-Road Transport'.

(5) This minor head will include expenditure on development of inland ports etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3075 Other Transport Services		
01 River Training Works		
	201	Farakka Project
	600	Other River Training Works
60 Others		
	001	Direction and Administration
	003	Training
	004	Research
	101	Subsidy to Railways towards Dividend Relief and other concessions
	102	Reimbursement of losses on operating Strategic Railway Lines
	800	Other expenditure

(h) Communications

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3201 Postal Services		
01 General Administration		
	001	Direction and Administration (1)
	101	Control and Supervision (2)
02 Operation		
	003	Training
	101	Postal Net Work
	102	Mail sorting
	103	Conveyance of Mails (3)
	104	Mechanisation and Modernisation
03 Agency Services		
	101	Banking and Life Insurance (4)
	200	Other Services
04 Accounts and Audit		
	101	Audit (5)
	102	Accounts
05 Engineering		
	053	Maintenance
	101	Petty Works
06 Amenities to Staff		
	101	Amenities to Staff (6)
07 Pension		
	101	Superannuation and retirement allowances
	102	Commuted value of Pension
	103	Compassionate allowances
	104	Gratuities
	106	Contribution to Employees' Provident Fund
	107	Family Pension
	108	Leave Encashment Benefits (8)
	109	Ex-gratia payments arising out of Special Voluntary Retirement scheme to employees declared surplus.
	110	Government Contribution for Defined Contribution Pension Scheme
	200	Other Pensions
08 Stationery and Printing		
	101	Postcards, envelops, stamps etc.
	102	Stationery and forms printing, storage and distribution
60 Other Expenses		
	009	Depreciation (7)
	101	Contribution towards Capital Expenditure
	102	Social Security and Welfare Programmes
	800	Other expenditure

Note:

(1) Expenditure on the Directorate which cannot be segregated ab-initio in the accounts, between 'Postal' and Telecommunications' wing will be accounted for under a distinct sub-head below this minor head pending allocation and adjustment to ‘3225 Telecommunication services’.

(2) This will include expenditure on general supervision and control offices like Posts and Telegraphs Circle offices, Divisional offices for Postal/R.M.S. wing etc. Expenditure on such of the offices as deal with the work of the Postal and Telecommunications Services, will be initially accounted for under this minor head, pending allocation and adjustment to the Telecommunications branch.

(3) This will have the following sub-heads (i) Rail, (ii) Air, (iii) Departmental Mail Motor Services and (iv) Others.

(4) This minor head will include expenditure on operation of Postal Savings Bank, if directly identifiable such 'Internal Check and Control Organisation' in Head Post offices. Other unallocable items of expenditure relating to Savings Bank will be recorded under the minor head ‘Postal Network’ under sub-major head- 02.

(5) The expenditure on audit of Posts and Telegraphs department transferred from ‘2016- Audit’ will be recorded initially under this minor head by a deduct entry under ‘2016-Audit’. At the close of the year proportionate charges on audit of Telecommunication Services will be allocated and transferred to the major head ‘3225-Telecommunication Services’ under the minor head 'Audit'.

(6) This minor head will include expenditure on contributions to Posts and Telegraphs Welfare Fund, Holiday Homes, Grants to Recreation Clubs etc.

(7) This minor head will have the sub-head (i) depreciation on historical cost and (ii) supplementary depreciation.

(8) This will record leave encashment benefits granted at the time of retirement, termination of service etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3225 Telecommunication Services		
01 General Administration		
	001	Direction and Administration (1)
	101	Control and Supervision (2)
	799	Suspense (6)
02 Operation		
	003	Operational Training
	101	Telephone Exchanges
	102	Telephone Revenue Accounts
	103	Telegraphs
	104	Radio
	799	Suspense (6)
03 Stores and Factories		
	101	Stores Depots
	102	Stores Accounting
	103	Factories
	799	Suspense (6)
	800	Miscellaneous expenditure
04 Research and Development		
	004	Telecommunication Engineering Centre
	799	Suspense (6)
05 Engineering		
	003	Training (Engineering)
	051	Construction (Civil Works) (4)
	053	Maintenance
	101	Petty Works
	102	Construction (Engineering Works) (3)
	203	Technical and Development Circle
	799	Suspense (6)
06 Accounts and Audit		
	101	Audit
	102	Accounts
	799	Suspense (6)
07 Amenities to Staff		
	101	Amenities to Staff
	799	Suspense (6)
08 Pension		
	101	Superannuation and retirement allowances
	102	Commuted value of Pension
	103	Compassionate allowances
	104	Gratuities
	106	Contribution to Employees' Provident Fund
	107	Family Pensions
	108	Leave Encashment Benefits (7)
	200	Other Pensions
09 Stationery and Printing		
	101	Stationery and Printing
60 Other Expenses		
	009	Depreciation (5)
	101	Contribution towards capital Expenses

102	Social Security and Welfare Programmes
190	Assistance to Public Sector and Other Undertakings
800	Other expenditure

Note:

(1) See Note (1) below the major head ‘3201-Postal Services’. This minor head will also include expenditure relating to General Manager (Projects) and their Administrative offices under distinct sub- heads.

(2) This minor head will include expenditure on Telegraph Traffic/Divisional offices and Telephone Districts/Divisional Offices.

(3) This minor head will have following sub-heads:-
   (a) Establishment for Telephones
   (b) Establishment project Installations.

(4) This will record the expenditure on the Civil Engineering Wing of the Telecommunication Services.

(5) See Note (7) below the major head ‘3201-Postal Services’.

(6) Each sub-head will have the following detailed heads:-
   (i) Demand payable
   (ii) Unpaid wages
   (iii) Pre-paid expenses

The liabilities accrued in a month but not discharged in the same month will be credited to 'Demands payable' by debit to the relevant minor head. The payment of such liabilities in the following month will be debited to ‘Demand payable'. Any credit balance relating to a month outstanding at the close of the following month will be transferred to 'Unpaid Wages' by debit to 'Demands Payable'. Pre-paid expenses will be directly debited to 'Pre-paid expenses' under the minor head 'Suspense' and will be transferred to the relevant-minor head in the accounts of the month to which they relate by credit (minus debit) to 'pre-paid expenses'.

The sub heads of the nomenclature of the existing minor heads may be opened under the head 'Suspense' as and when necessary.

(7) This will record leave encashment benefits granted at the time of retirement, termination of service etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3230 Dividends to General Revenues		
	101	Dividends to General Revenues (1)
	902	Deduct - Amount met from Telecommunication Revenue Reserve Fund

Note:

(1) Payments by withdrawal from Telecommunication Revenue Reserve Funds and payments from Telecommunication surplus should be recorded under distinct sub-heads under this minor head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3231 Appropriations from Telecommunications Surplus		
	701	Appropriations to Telecommunications Capital Reserve Fund
	702	Appropriations to Telecommunications Revenue Reserve Fund

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3232 Repayment of Loans taken from General Revenues by Telecommunication		
	101	Repayment of Principal
	102	Interest

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3252 Satellite systems (1)		
	001	Direction and Administration
	003	Training
	004	Research and Development
	053	Operation and Maintenance
	101	Management
	800	Other expenditure
Note (1): Major Head alongwith Minor Heads thereunder will not be operational for fresh transactions w.e.f. 2016-17.		

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3275 Other Communication Services		
	101	Wireless Planning and Coordination
	102	Monitoring Services
	103	Compensation to Service provider for Universal service obligation
	800	Other expenditure

(i) Science Technology and Environment

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3401 Atomic Energy Research		
	004	Research and Development
	101	Control and Regulatory functions
	102	Surveys and Prospecting for Atomic Minerals
	104	Health Schemes
	200	Common Facilities
	283	Housing
	798	International Cooperation
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3402 Space Research		
	001	Direction and Administration
	101	Space Technology
	102	Space Applications
	103	Space Sciences
	104	Health Schemes
	105	Indian National Satellite Systems (INSAT)
	200	Common Services
	283	Housing
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3403 Oceanographic Research		
	003	Training
	004	Research and Development
	101	Oceanographic Survey (1)
	102	Antartic Research
	103	Assistance for Oceanographic Research
	104	Polymetallic Nodules Programme
	200	Other Research Schemes
	800	Other expenditure

Note:

(1) Expenditure on Research expedition to South Indian Ocean will be booked under a sub-head ‘Research Expedition to South Indian Ocean’ under this minor head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3425 Other Scientific Research		
01 Survey of India		
	001	Direction and Administration
	003	Training
	101	Topographical Survey
	102	Assistance to Scientific bodies
	103	Publications of map, charts, reports etc.
	104	Surveys of Developmental Projects
	283	Housing
	800	Other expenditure
02 Pharmaceutical Research		
	101	Assistance for Pharmaceutical Research
60 Others		
	001	Direction and Administration
	004	Research and Development
	101	National Test Houses
	102	National Atlas and Thematic Mapping Organisation
	151	Assistance to Council of Scientific and Industrial Research
	200	Assistance to other Scientific bodies
	600	Other Schemes
	800	Other expenditure (1)

Note:

(I) This minor head will record expenditure on National Research Professors, encouragement to research scholars etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3435 Ecology and Environment		
01 Survey (Botanical)		
	001	Direction and Administration
	004	Research
	005	Investigation
	800	Other expenditure
02 Survey (Zoological)		
	001	Direction and Administration
	003	Training
	004	Research
	005	Investigation
	800	Other expenditure
03 Environmental Research and Ecological Regeneration		
	003	Environmental Education/ Training/Extension
	101	Conservation Programmes
	102	Environmental Planning and Coordination
	103	Research and Ecological Regeneration
	104	Climate Change Action Programme
	798	International Cooperation
04 Prevention and Control of Pollution		
	101	Prevention of pollution of National Rivers
	103	Prevention of air and water pollution (Each such scheme relating to other rivers in the country, if and when undertaken will be a minor head)
	104	Impact Assessment
	800	Other expenditure
60 Others		
	800	Other expenditure

(j) General Economic Services

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3451 Secretariat-Economic Services (1)		
	090	Secretariat (1)
	091	Attached Offices (2)
	092	Other Offices (2)
	101	Niti Aayog
	102	District Planning Machinery

Note:

(1) See Note (1) under '2052- Secretarial-General Services'.

(2) See Note (2) under '2052- Secretariat-General Services',

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3452 Tourism		
01 Tourist Infrastructure (1)		
	101	Tourist Centre (2)
	102	Tourist Accommodation
	103	Tourist Transport service(4)
	190	Assistance to Public Sector and Other Undertakings
	800	Other expenditure
80 General		
	001	Direction and Administration
	003	Training
	104	Promotion and Publicity (3)
	798	International Cooperation
	800	Other expenditure

Note:

(1) This sub-major head will record expenditure on repairs and maintenance of tourist bungalows, hotels etc. under concerned minor heads.

(2) 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'.

(3) 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.

(4) This minor head will record expenditure on the purchases and repairs of vehicles as well as operational expenditure of Tourist Transport services including subsidies to agencies operating Air, Road and Water Transport services for Tourists.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
3453	**Foreign Trade and Export Promotion**		
		101	Foreign Trade Control
		102	Trade Representation (1)
		103	Trade Information and Statistics (2)
		104	Trade demonstration and publicity
		105	Quality Control of Exports
		106	Administration of Export Promotion Schemes (3)
		107	Export Subsidy (5)
		108	Trade Remedies and Trade Defence
		190	Assistance for Public Sector and other undertakings
		194	Assistance for export promotion and market Development (4)
		798	International Cooperation
		800	Other expenditure

Note:

(1) This minor head will record expenditure on Trade Commissioners abroad.

(2) This minor head will record expenditure on commercial intelligence and statistics.

(3) This minor head will record expenditure of the Directorate 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 subsidy schemes of all Ministries.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3454 Census Surveys and Statistics		
01 Census		
	001	Direction and Administration
	101	Computerisation of census Data
	800	Other expenditure
02 Surveys and Statistics		
	110	Gazetter and Statistical Memoirs
	111	Vital Statistics (1)
	112	Economic Advice and Statistics
	201	National Sample Survey Organisation
	202	Indian Statistical Institute
	203	Computer Services
	204	Central Statistical Organisation
	205	Stale Statistical Agency
	206	Unique Identification Scheme.
	800	Other expenditure

Note:

(1) Includes the Organisation of 'Registrar of Births, Deaths and Marriages.'

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3455 Meteorology (1)		
	001	Direction and Administration
	003	Training
	004	Research and Development (3)
	101	Satellite Services (will include space and ground equipment exclusively provided for meteorology)
	102	Observatories and Weather Stations
	104	Instrumentation (2)
	200	Other Meteorological Services
	798	International Cooperation
	800	Other expenditure

Note:

(1) This major head will record expenditure on all meteorological services including Aviation, Agriculture Meteorology, Hydrometeorology, Seismological services and Agency Services.

(2) This minor head will record expenditure on development, manufacture, calibration and repairs of the various instruments.

(3) These minor heads will record expenditure on Research and Training not forming part of other minor heads.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3456 Civil Supplies (1)		
	001	Direction and Administration
	101	Inspection
	102	Civil Supplies Scheme
	103	Consumer Subsidies
	104	Consumer Welfare Fund (2)
	190	Assistance to Public Sector and Other Undertakings
	195	Assistance to Consumers' Cooperatives in Rural Areas
	196	Assistance to Consumers' Cooperatives in Urban Areas
	800	Other expenditure

Note:

(1) Please see Note (1) below the major head '2408-Food, Storage and Warehousing' and '2057-Supplies and Disposals'. This Major Head will record expenditure on civil supply schemes other than those relating to food grains 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 ‘Consumer Subsidies’.

(2) This head will accommodate the direct expenditure of the Government, including expenditure of union territories without legislature (Delhi, Chandigarh etc.) and grants-in-aid to autonomous bodies and institutions. Grants assistance to be provided to States and Union Territory Governments, out of the 'Consumer Welfare Fund', may be classified under relevant sub-major and minor heads below major heads '3601 - Grants-in-aid to State Governments' and '3602 - Grants-in-aid to Union Territory Governments'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3465 General Financial and Trading Institutions		
01 General Financial Institutions		
	190	Assistance to General Financial Institutions
	800	Other expenditure
02 Trading Institutions		
	101	Trading operation in Liquors etc. (1)
	192	Assistance to Trading Institutions
	800	Other expenditure

Note:

(1) Expenditure incurred on Trading Operation relating to Liquor etc. by State/Union Territories which purchase and sell Liquor Country Spirits, Country Fermented Liquors etc. will be booked under this minor head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3466 International Financial Institutions		
	101	International Development Association
	102	Asian Development Bank
	103	International Finance Corporation
	104	African Development Fund/Bank (Besides these, each International Financial Institution, may be treated as a minor head, as may be found necessary)
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3475 Other General Economic Services		
	101	Regulation of Monopolies and Restrictive Trade Practices
	102	Regulation of Patents, Designs and Trade Marks
	103	Quality Control and Standardisations
	105	Regulation of Joint Stock Companies
	106	Regulation of Weights and Measures
	107	Regulation of Markets
	108	Urban Oriented Employment Programmes (5)
	109	Nehru Rozgar Yojana.
	110	Exchange loss under Foreign Currency (Non-Resident) Accounts Scheme'.
	111	Exchange Loss under Resurgent India Bonds
	112	Exchange Loss under India Millennium Deposits
	113	Fees to Portfolio Managers for management of investments from National Investment Fund
	114	Debt Relief Schemes
	115	Financial Support for Infrastructure Development
	116	Commission for Sovereign Gold Bond Scheme, 2015
	117	Commission for Gold Monetisation Scheme, 2015
	200	Regulation of Other Business Undertakings (3)
	201	Land Ceilings (other than agricultural land)(1)
	798	International Cooperation
	800	Other expenditure (4)

Note:

(1) This minor head will include compensation (including amounts initially debited to capital major head '5475-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 includes inter-alia (i) Payments against Tax Credit Certificates and (ii) Expenditure on trade representatives of State Governments. Expenditure connected with Emergency Risk (Goods) Insurance Scheme/Emergency Risks (Undertakings) Insurance Schemes/War Risks (Marine Hulls) Re-Insurance Schemes/Emergency Risks (Factories) Insurance Schemes may be booked under distinct sub- heads below this minor head.

(5) Each Urban Oriented Employment Programme except 'Nehru Rozgar Yojana' will be opened as a sub-head under this minor head.

D. Grants-In-Aid and Contributions

MAJOR /SUB-MAJOR HEADS	MINOR HEADS	
3601 Grants-in-aid to State Governments (l) (3) (4)		
01 Non-Plan Grants		
	101	Grants under the Constitution (Distribution of Revenue Order)
	102	Grants in lieu of Tax on Railway Passenger Fares
	103	Grants on account of Agricultural Wealth Tax
	104	Grants under the Proviso to Article 275(1) of the Constitution
	105	Grants from Central Road Fund
	107	Compensation to meet revenue loss on introduction of VAT
	108	Grants in lieu of pension contributions
	109	Grants towards contribution to State Disaster Response Fund.
	110	Grants to cover gap in resources.
	111	States' share in the proceeds of the Voluntary Disclosure of Income Scheme, 1997
02 Grants for State Plan Schemes		
	101	Block Grants
	102	Grants as advance Plan Assistance for relief on account of Natural Calamities (2)
	103	Grants against External Assistance received in kind
	104	Grants under Proviso to Article 275(1) of the Constitution
	105	Grants from Central Road Fund
03 Grants for Central Plan Schemes (1)		
	101	Special Central additive to S.C. component Plans
	102	Special Central additive to Tribal sub-plan
	103	National Rural Employment Programme
	104	Grants under Proviso to Article 275(1) of the Constitution
	106	Minor Ports-Development of Minor Ports
04 Grants for Centrally Sponsored Plan Schemes		
	104	Grants under Proviso to Article 275 (1) of the Constitution
	105	Grants from Central Road Fund
05 Grants for Special Plan Schemes		
	101	Schemes of North Eastern Council
	102	Development of Border Areas.
	104	Special Package for Bodoland Territorial Council

105	Special Package for economic development of the Karbi Anglong Autonomous Territorial Council (KAATC) Area
106	Special Package for Dima Hasao Autonomous Territorial Council (DHATC)

06 Centrally Sponsored Schemes

101	Central Assistance/Share
102	Externally Aided Projects-Grants for Centrally Sponsored Schemes
103	Grants under proviso to Article 275(1) of the Constitution
104	Grants from Central Road Fund

07 Finance Commission Grants

101	Post Devolution revenue Deficit Grant
102	Grants for Rural Local Bodies
103	Grants for Urban Local Bodies
104	Grants in aid for State Disaster Response Fund

08 Other Transfer/Grants to States

101	Grants to Autonomous Councils and areas covered under Schedule VI of the Constitution
102	Central Pool of Resources for North East Region
103	Schemes of North Eastern Council
104	Grants under proviso to Article 275(1) of the Constitution
105	Grants as advance Assistance for relief on account of Natural Calamities (2)
106	Grants towards Contribution to National Disaster Response Fund (NDRF)
107	Grants in lieu of Tax on Railway Passenger Fares
108	Grants from Central Road Fund
109	Grants in lieu of pension contribution
110	Grants to cover gap in resources
111	Special Assistance
112	Compensation for loss of revenue arising out of implementation of GST

Note:

(1) Minor heads corresponding to Major/Sub-Major Heads and programme Minor Heads under 'Expenditure Heads (Revenue Section)' to which the assistance can be related may be opened under these Sub-Major Heads (see para 3.9 of General Direction to the LMMHA).

(2) Grants as advance Assistance for drought relief will be adjusted under a distinct sub-head 'Drought Relief'.

(3) Minor head 'Deduct recoveries of Grants-in-aid from State Governments', may be opened, when required, under the relevant sub-major heads below this major head to record refund in cash of unspent balance of Grants-in-aid by the State Governments.

(4) If commodities are purchased by Government of India out of its own resources, the value thereof will be debited to the relevant functional major head. In case such materials are supplied to the State Governments as aid, the value thereof will be debited to this major head by contra credit (minus debit) to the functional major head to which the value of the materials on their acquisition has originally been debited.

The State Government will credit the value of the material received as aid to the major head '1601 - Grants - in - aid from Central Government ' by contra debit to the functional major head, relevant to the functions/programme on which the material are proposed to be utilised.

(5) Sub-Major Heads ‘01 Non-Plan Grants’, ‘02 Grants for State Plan Schemes’, ‘03 Grants for Central Plan Scheme’, ‘04 Grants for Centrally Sponsored Plan Schemes’, ‘05 Grants for Special Plan Schemes’ and Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2017.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3602 Grants-in-aid to Union Territory Governments with Legislature (1) (3)		
01 Non-Plan Grants		
	101	Grants to meet Non-Plan deficit
	102	Grants in lieu of share in Central Taxes and Duties
	105	Grants from Central Road Fund
	107	Compensation to meet revenue loss on introduction of VAT
02 Grants for Union Territory Plan Schemes		
	101	Block Grants
	102	Grants as advance Plan Assistance for relief on account Natural Calamities (2)
	103	Grants against External Assistance received in kind
	105	Grants from Central Road Fund
03 Grants for Central Plan Schemes (1)		
	103	National Rural Employment Programme
04 Grants for Centrally Sponsored Plan Schemes		
	105	Grants from Central Road Fund
05 Grants for Special Plan Schemes		
	101	Schemes of North Eastern Council
06 Centrally Sponsored Schemes		
	101	Central Assistance/Share
	102	Externally Aided Projects-Grants for Centrally Sponsored Schemes
07 Finance Commission Grants		
08 Other Transfer/Grants to Union Territory Governments with Legislatures		
	101	Schemes of North Eastern Council
	102	Grants to meet Revenue Deficit
	103	Grants as advance Assistance for relief on account of Natural Calamities (2)
	104	Special Assistance
	105	Grants from Central Road Fund
	106	Compensation for loss of revenue arising out of implementation of GST

Note:

(1) Refer to Note (1) below the major head ‘3601 Grants-in-Aid to State Governments'

(2) Please see Note (2) below major head ‘3601’.

(3) Please see Note (3) below major head '3601'.

(4) Sub-Major Heads ‘01 Non-Plan Grants’, ‘02 Grants for Union Territory Plan Schemes’, ‘03 Grants for Central Plan Scheme’, ‘04 Grants for Centrally Sponsored

Plan Schemes', '05 Grants for Special Plan Schemes' and Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2017.

MAJOR/ *SUB-MAJOR HEADS*	MINOR HEADS	
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
	101	Land Revenue
	102	Stamp Duty
	103	Entertainment Tax
	104	Betting Tax
	105	Terminal Tax
	106	Taxes on Vehicles
	107	Tax on Entry of Goods into local areas (1)
	108	Taxes on Professions, Trade, Callings and Employment
	200	Other Miscellaneous Compensations and Assignments
	901	Deduct-Recoveries of Excess payment of Compensation and assignment to Local Bodies and Panchayati Raj Institutions

Note:

(1) Please refer to Note (3) below major head '0042'.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
3605	**Technical and Economic Cooperation with other countries (2)**		
		101	Cooperation with other countries (1)
		102	Contribution to United Nations Development Programmes(1)
		103	Contribution to Global Environment Trust Fund.

Note:

(1) These minor heads will include general assistance to other countries and U. N. Programmes. See also General Direction No. 3.2.

(2) See Note (l) below Major Head '1605'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3606	**Aid Materials and Equipments (1)**	
	201	Assistance from Abu Dhabi fund for Arab Economic Development
	202	Assistance from the Federal Austrian Government
	203	Assistance from the Government of the Kingdom of Belgium
	204	Assistance from the Government of Canada
	205	Assistance from the Government of Czechoslavak Republic
	206	Assistance from the Government of Denmark
	207	Assistance from the European Economic Community
	208	Assistance from the Government of France
	209	Assistance from the Government of Federal Republic of Germany
	210	Assistance from the Government of Hungarian People's Republic
	211	Assistance from the Government of Iraq
	212	Assistance from the Government of Italy
	213	Assistance from the International Development Association
	214	Assistance from I.F.A.D.
	215	Assistance from International Monetary Fund
	216	Assistance from the International Bank for Reconstruction and Development
	217	Assistance from the Government of Japan
	218	Assistance from Kuwait fund for Arab Economic Development
	219	Assistance from the Government of Norway
	220	Assistance from the Government of Netherlands
	221	Assistance from the O.P.E.C. Special Fund
	222	Assistance from the Government of Polish People's Republic
	223	Assistance from the Government of Swiss Confederation and Swiss Banks
	224	Assistance from Saudi fund for Development
	225	Assistance from the Government of United Kingdom
	226	Assistance from the Agency for International Development -U.S.A.
	227	Assistance from the Government of U.SA. under PL-480 convertible local currency credits
	228	Other miscellaneous Loans from the Government of U.S.A.
	229	Assistance from the Exim Bank of U.S.A. (Repayable in U.S. Dollars)

230	Assistance from the Government of Russian Federation
231	Assistance from the Government of United Arab Emirates
232	Assistance from the Central Republic of Yugoslavia
233	Assistance from the Government of Sweden
234	Swedish International Development Agency (SIDA)
235	Assistance from UN
236	Assistance from UNDP
237	Assistance from UNICEF
238	Assistance from WHO
239	Assistance from IAEA, Vienna
240	Assistance from DANIDA
241	Assistance from New Zealand
242	Assistance from the Government of Australia
243	Assistance under Colombo Plan
244	Assistance from I.L.O.
245	Assistance from UNFPA
246	Assistance from International Rice Research Institute
247	Assistance from Integrated Rural Development
248	Assistance from International Development Research Centre
249	Assistance from Department for International Development (DFID), U.K
250	Assistance from Global Drug Facility (GDF)
251	Assistance from Global Fund to fight AIDS, Tuberculosis & Malaria (GFATM)

Note:

(1) This major head will record adjustments on account of aid-materials, equipments, and commodities received from the foreign countries. In the Central books the value of the materials etc. received will be adjusted by debit to this major head by per contra credit to the receipt major head '1606—Aid Material & Equipments'. In the case of aid received by or passed on to the State/UT Governments, another adjustment on the basis of its value will be made in the Central books under '3601/3602-Grants-in-aid to State/UTGovernments'or'7601/7602-Loans to State /UT Governments', as the case may be, depending upon the manner of the utilisation of the aid by the State/U.T. Governments and provisions made therefore in the Central Budget. In the books of the State/U.T. Governments, the corresponding receipt will be shown against the major head '1601—Grants-in-aid from Central Government-02 Grants, for State/Union Territory Plan Schemes—103 Grants against External Assistance received in kind' or '6004—Loans and Advances from the Central Government-02 Loans for State/Union Territory Plan Schemes-103 Loans against External Assistance received in kind,' as the case may be, per contra debit to '3606—etc.' which will be relieved on the basis of sanctions after the materials are issued/utilised. The expenditure by State/U.T. will be shown in their books against the relevant functional major/ minor etc. head. In cases where there is an obligation to create a fund for the aid materials, accounts of such funds will be maintained on pro-forma by the departments concerned.

RECEIPT HEADS
(Capital Account)

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4000	**Miscellaneous Capital Receipts**		
	01 Civil	101	Grants From U.S.A under the agreement on PL480 and other Funds 1974
		102	Value of Bonus Shares
		103	Sale proceeds of American and Lease Land Surpluses
		105	Retirement of Capital/Disinvestments of Cooperative Societies/Banks
		800	Other Receipts
	02 Telecommunications		
		101	O.Y.T Deposits
		102	Leased Telecommunication Services Deposits
		103	General and Special Category Telephone Deposits
		104	Tatkal-Telephone Scheme Deposits.
		901	Deduct-amount Transferred to major head 5225-Capital Outlay on Telecommunication Services (including Wireless)
	03 Disinvestment of Government's Equity Holdings (1)		
		190	Disinvestment of Public Sector and other Undertakings
	04-Premium received on Disinvestment of Government's Equity Holdings		
		190	Disinvestment of Public Sector and other Undertakings

Note:

1. The face value of share disinvested only is to be recorded under this Major Head.

EXPENDITURE HEADS
(Capital Account)

A. Capital Account of General Services

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4046	**Capital Outlay on Currency, Coinage and Mint**		
		101	Currency Note Press (1)
		102	Bank Note Press (1)
		103	Security paper Mill (1)
		107	Mint (2)
		108	Silver Refinery
		201	Purchase of Metal
		202	Metal Value of uncurrent and confiscated coins destroyed
		203	Purchase of Gold and Silver (3)
		204	Purchase of Reserve Bank Shares (4)
		205	Import of coins from abroad (5)
		206	Purchase of Gold
		207	Purchase of Silver
		208	Purchase of Coins from Security Printing & Minting Corporation of India Limited
		800	Other expenditure
		901	Deduct-Receipts and Recoveries on Capital Account (3)

Note:

(1) Divided into the sub-heads—(a) Land, (b) Buildings, (c) Plant and Machinery (d) Deduct-depreciation (e) suspense and (f) Other expenditure.

(2) This minor head is divided into the following sub-heads (a) Land (b) Buildings (c) Plant and Machinery and (d) Other expenditure.

(3) ‘Deduct Receipts and Recoveries on Capital Account" will be sub-head under the relevant minor head, as per paragraph 4.3 of the General Directions.
These minor heads have been retained temporarily till the balances (upto 1992-93) are segregated and transferred to the relevant minor heads.

(4) This minor head will accommodate expenditure on undisbursed compensation paid to the share holders of the RBI, consequent upon the nationalisation of the Banks, w.e.f 1.1.1949.

(5) The nominal value of the coins issued to Reserve Bank of India (for circulation) out of those imported, should be debited to the minor head ‘Nickel Coinage Account’ below the Major Head ‘8656-Coinage Account’ by contra credit (minus debit) to the Major Head ‘4046-Capital Outlay on Currency, Coinage and Mint’-Imports of Coins from Abroad-Deduct Receipts and Recoveries on Capital Outlay’. While the Debit to the Major Head’8656-Coinage Account’ will be for the face value of the coins, the minus debit to the Major Head ‘4046’ will be for the purchase price or for the proportionate purchase price in case the entire imported coins are not issued for circulation. The difference between the two should be taken as profit to be accounted for under the Mint Profit Account below the Major Head ‘8656-Coinage Account’.

The portion of the profit relating to the coins actually circulated during the year should be taken as receipt under the Major Head ‘0046-Currency, Coinage and Mint’, as usual. In case of Import of Blanks which are subsequently embossed for converting them into coins and making them fit for circulation as coins, the cost of the Imported Blanks is to be taken under the minor head ‘Purchase of Metal’ as if the metal has been purchased for the manufacture of coins. The usual procedure of accountal in respect of coins manufactured by the Mint is also to be followed for coins manufactured from Imported Blanks.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4047	**Capital Outlay on Other Fiscal Services**		
		005	Central Goods and Services Tax
		006	State Goods and Services Tax(3)
		007	Union Territory Goods and Services Tax(4)
		037	Customs
		038	Union Excise
		039	State Excise
		105	India Security Press, Nasik (1)
		107	Security Printing Press, Hyderabad (2)
		800	Other expenditure

Note:

(1) Divided into the following sub-heads:-
(i) Land (ii) Buildings (iii) Plant and Machinery (iv)Other Expenditure and (v) Deduct-Depreciation.

(2) Divided into the following sub-heads:-
(i) Management (ii) Land (iii) Buildings (iv) Plant and Machinery (v) Suspense and (vi) Other Expenditure.

(3) This Minor Head will be used for States/Union Territories with Legislatures.

(4) This Minor Head will be used for Union Territories without Legislatures

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4055 Capital Outlay on Police		
	201	Central Reserve Police
	202	Assam Rifles
	203	Border Security Force
	204	National Security Guard
	205	Industrial Security Force
	206	Special Protection Group
	207	State Police (1) (3)
	208	Special Police (2)
	209	Railway Police (3)
	210	Research, Education and Training
	211	Police Housing (4)
	212	Delhi Police
	213	Special Service Bureau
	214	Border Management
	215	Coastal Security
	216	Other Police Organisations
	800	Other Expenditure (5).

Note:

(1) This minor head will have the following sub-heads: District Police, Village Police, etc. depending upon the schemes followed by various States.

(2) This minor head includes expenditure on State Militia, Armed Force, etc.

(3) The expenditure on Police Stations will also be recorded under these minor heads.

(4) Integrated complexes, which also include residential accommodation/facilities, will be booked under the respective minor heads.

(5) The expenditure on barbed wire fencing should be classified under this minor head. This would also record expenditure on capital expenditure relating to Central Bureau of Investigation.

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
4058 Capital Outlay on Stationery and Printing		
	103	Government Presses (1)
	800	Other expenditure

Note:

(1) Sub-heads will be ‘Buildings’, ‘Machinery and Equipments’ and ‘Other Expenditure’

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS.	
4059 Capital Outlay on Public Works (1)		
01 Office Buildings		
	001	Direction and Administration (2)
	051	Construction (1) (4)
	052	Machinery and Equipment (5)
	201	Acquisition of Land (3)
	202	Acquisition of Ready Built Accommodation
	799	Suspense (6)
	800	Other expenditure
60 Other Buildings (7)		
	051	Construction (1) (4)
	800	Other Expenditure
80 General		
	001	Direction and Administration
	051	Construction (1) (4)
	052	Machinery and Equipment
	201	Acquisition of Land
	799	Suspense (6)
	800	Other expenditure

Note:

(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’, 'Mints' and 'Police' for which separate major head have been provided for in the sector.

(b) All general-purpose office and administrative buildings, irrespective of the function to which they relate. Other principles explained in Note (l) below the Major Head ‘2059-Public Works’ shall apply mutatis mutandis for the accountal of Capital Outlay on construction and acquisition.

(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 heads under the functional capital major head concerned or under appropriate programme minor head below '4216- Capital Outlay on Housing' or ‘505- 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. ‘2059-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 P.W. 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 (9) below the major head '2059-Public works'.

(7) This sub major head will record capital expenditure on functional buildings relating to-General Services such as ‘Court Buildings’.
The Capital expenditure of the Police Organisation will be classified under the major head '4055 - Capital Outlay on Police'.

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
4070 Capital Outlay on Other Administrative Services		
	003	Training
	101	Election
	800	Other expenditure

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
4075 Capital Outlay on Miscellaneous General Services	107	Canteen Stores Department
	112	Payment to the Government of United Kingdom for the purchase of Sterling ANNUITIES (1)
	113	Equated payments of sterling pensions recovered from other Departments/State Governments (1)
	201	Payment to Pakistan for Unique Institutions
	202	Bombay Land Scheme
	203	Properties acquired under Chapter XX-A of Income Tax Act, 1961
	204	Acquisition of immovable property under Chapter XX-C of Income Tax Act.1961 (2)

Note:

(1) Prior to 1-4-55, the Government of India used to purchase annuities from the Government of United Kingdom for meeting the liabilities in respect of sterling pensions. With effect from 1-4-55, this liability was finally taken over by the Government of United Kingdom who in turn repaid to the Government of India, in 10 equal installments the balance of the principal portion of the debt in respect of annuities remaining outstanding on 31-3-1955 after deducting the capital value of the estimated future cost of the sterling pensions and other liabilities transferred to them with interest thereon.

These arrangements necessitated certain financial adjustments in the books of the Central and State/Union Territory Governments as follows:

(i) In the books of Central Government: The Central Government's portion of the liability on the sterling pensions transferred to U.K. will be split up between Civil, Defence, Posts and Telegraphs and Railway Departments in the ratio of the amount debited to revenue in equated installments over a period of 30 years w.e.f. 1-4-55 assuming the same rate of interest as in the case of the annuities purchased from the U.K. under the earlier arrangement. These equated payments will be debited to the appropriate heads opened for the purpose under the relevant major heads accommodating the pensionary liability of the departments concerned by contra credit to the heads:-

(a) Equated payment of sterling pension recovered from other Departments/State Governments.

(b) Interest portion of equated payments on account of write back of capital value of annuities in purchase of sterling pensions below the head ‘0049- Interest Receipts 60-Other interest receipts of Central Government 800-Other receipts’ (in respect of interest portion).

(ii) In the Books of States/Union Territories: The share of the sterling pensions etc. will be repaid by them to the centre in annual equated installments over a period of 30 years, assuming the same rate of interest as for the annuities.

These payments will be debited to the minor head ‘Equated Payment on account of capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments’ under the Major Head ‘2071-Pension and Other Retirement Benefits’ by per contra credit, in the books of Government to the heads:-

(a) ‘Deduct-Receipts and recoveries on capital account’ under the minor head ‘Payment to the Government of U. K. for the purchase of sterling annuities’ (in respect of principal portion) and

(b) ‘Miscellaneous Interest Receipts’ under the sub-major head ‘01-Interest from State Governments’ and ‘02-Interest from Union Territory Governments’ below the major head ‘0049-Interest Receipts’ (in respect of interest portion).

(2) The receipts on accent of the sale proceeds may be booked to a deduct head with the nomenclature ‘Deduct-Receipts on account of sale of immovable properties under Chapter XX-C of Income Tax Act, 1961’.

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
4076 Capital Outlay on Defence Services		
01 Army		
	050	Land (1)
	101	Aircraft and Aero Engine
	102	Heavy and Medium vehicles
	103	Other Equipments
	105	Military Farms
	106	Procurement of Rolling Stock.
	107	Ex-Servicemen Contributory Health Scheme
	112	Rashtriya Rifles
	113	National Cadet Corps.
	202	Construction Works
	799	Stock Suspense
02 Navy		
	050	Land (1)
	101	Aircraft and aero engine
	102	Heavy and Medium vehicles
	103	Other Equipments
	104	Joint staff
	202	Construction Works
	204	Naval Fleet
	205	Naval Dockyards/Projects.
03 Air Force		
	050	Land (1)
	101	Aircraft and aero engine
	102	Heavy and Medium vehicles
	103	Other Equipments
	202	Construction Works
	206	Special Projects
04 Ordnance Factories		
	052	Machinery and Equipment
	111	Works
	799	Suspense
05 Research & Development Organisation		
	052	Machinery and Equipment
	111	Works
06 Inspection Organisation		
	111	Works
07 Special metals and Super Alloys Project		
	208	Special metals and super Alloys Project
08 Technology Development		
	209	Assistance for Prototype Development under Make Procedure
	210	Assistance to Small & Medium Enterprises for Technology Development

Note:

(1) This will record expenditure on acquisition of land other than that required for specific work projects.

B. Capital Account of Social Services

(a) Capital Account of Education, Sports, Art and Culture

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4202	**Capital Outlay on Education, Sports, Art and Culture**		
	01 General Education		
		201	Elementary Education (1)
		202	Secondary Education (1)
		203	University and Higher Education (1)
		204	Adult Education (1)
		205	Languages Development
		600	General
		800	Other expenditure
	02 Technical Education		
		103	Technical Schools (1)
		104	Polytechnics (1)
		105	Engineering Technical Colleges and Institutes (1)(2)
		800	Other expenditure
	03 Sports and Youth Services		
		101	Youth Hostels
		102	Sports Stadia
		800	Other expenditure
	04 Art and Culture		
		101	Fine Arts Education (1)
		104	Archives (1)
		105	Public Libraries (1)
		106	Museums (1)
		107	Archaeological Survey of India
		108	Anthropological Survey
		109	Acquisition of Nizam's Jewellary.
		800	Other expenditure

Note:

(1) The sub heads under these minor heads will be 'Land', ‘Buildings’, 'Equipment' and other Expenditure.

(2) Will also include Management and Commercial Institutes.

(b) Capital Account of Health and Family Welfare

MAJOR /*SUB-MAJOR HEADS*		MINOR HEADS	
4210	**Capital Outlay on Medical and Public Health**		
	01 Urban Health Services		
		102	Employees State Insurance Scheme
		103	Central Govt. Health Scheme
		104	Medical Stores Depot (l)
		108	Departmental Drug Manufacture (2)
		109	School Health Scheme
		110	Hospital and Dispensaries (4)
		200	Other Health Schemes
		800	Other expenditure
	02 Rural Health Services		
		101	Health sub-centres
		102	Subsidiary Health Centres
		103	Primary Health Centres
		104	Community Health Centres
		110	Hospitals and Dispensaries (4)
		800	Other expenditure
	03 Medical Education Training and Research		
		101	Ayurveda
		102	Homeopathy
		103	Unani
		104	Siddha
		105	Allopathy
		200	Other Systems
	04 Public Health		
		101	Prevention and Control of Diseases
		106	Manufacture of Sera/Vaccine
		107	Public Health Laboratories (3)
		112	Public Health Education
		200	Other Programmes
	80 General		
		190	Investments in Public Sector and other Undertakings
		800	Other expenditure

Note:

(1) Please see Note (2) below the major head ‘2210’.

(2) Please see Note (3) below the major head ‘2210’.

(3) Each laboratory will be recorded under distinct sub-head with suitable detailed heads.

(4) These Minor heads will include Pharmacy and Medical Relief.

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
4211 Capital Outlay on Family Welfare		
	101	Rural Family Welfare Service
	102	Urban Family Welfare Services
	103	Maternity and Child Health
	106	Services and supplies
	108	Selected Area Programmes
	190	Investments in Public sector and other Undertakings
	800	Other expenditure

(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
4215 Capital Outlay on Water Supply and Sanitation		
01 Water Supply		
	101	Urban Water Supply
	102	Rural Water Supply
	190	Investments in Public Sector and other Undertakings
	800	Other expenditure
02 Sewerage and Sanitation		
	101	Urban Sanitation Services
	102	Rural Sanitation Services
	106	Sewerage Services
	190	Investment in Public Sector and other Undertakings
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4216	**Capital Outlay on Housing (1)**		
	01 Government Residential Buildings (2)		
		106	General Pool Accommodation
		700	Other Housing Each class of Scheme will be a minor head
	02 Urban Housing		
		190	Investments in Public Sector and other Undertakings
		800	Other Expenditure Each class of Scheme will be a minor head
	03 Rural Housing		
		102	Provision of House site to the landless
		190	Investments in Public Sector and other Undertakings
		800	Other Expenditure Each class of Scheme will be a minor head
	80 General		
		001	Direction and Administration
		003	Training
		052	Machinery and Equipment
		101	Building Planning and Research
		190	Investments in Public Sector and other Undertakings
		201	Investments in Housing Boards
		800	Other expenditure

Note:

(1) For adjustment of debits on account of charges of Establishments/Tools and plant charges transferred from ‘2059/4059’. Please see Note 2 below those major heads.

(2) The expenditure on Police Housing will be classified under the major head '4055 - Capital Outlay on Police'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4217 Capital Outlay on Urban Development		
01 State Capital Development		
	001	Direction and Administration
	050	Land
	051	Construction
	052	Machinery and Equipment
	190	Investments in Public Sector and other Undertakings
	799	Suspense
	800	Other expenditure
02 National Capital Region		
	001	Direction and Administration
	050	Land
	051	Construction
	052	Machinery and Equipment
	190	Investments in Public Sector and other Undertakings
	799	Suspense
	800	Other expenditure
03 Integrated Development of Small and Medium Towns		
	001	Direction and Administration
	050	Land
	051	Construction
	052	Machinery and Equipment
	190	Investments in Public sector and other Undertakings
	799	Suspense
	800	Other expenditure
04 Slum Area Improvement		
	001	Direction and Administration
	050	Land
	051	Construction
	052	Machinery and Equipment
	190	Investments in Public Sector and other Undertakings
	799	Suspense
	800	Other expenditure
60 Other Urban Development Schemes		
	001	Direction and Administration
	050	Land
	051	Construction
	052	Machinery and Equipment
	190	Investments in Public Sector and other Undertakings

(d) Capital Account of Information and Broadcasting

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4220 Capital Outlay on Information and Publicity		
01 Films		
	052	Machinery and Equipment
	190	Investments in Public Sector and other Undertakings
	200	Other Buildings
	201	Studios
	800	Other expenditure
60 Others		
	052	Machinery and Equipment
	101	Buildings
	113	Monitoring Services
	190	Investments in Public sector and other undertakings
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4221 Capital Outlay on Broadcasting		
01 Sound Broadcasting		
	052	Machinery and Equipment
	201	Studios (1)
	202	Transmitters (1)
	799	Suspense
	800	Other expenditure
02 Television		
	052	Machinery and Equipment
	201	Studios (1)
	202	Transmitters (1)
	799	Suspense
	800	Other expenditure
80 General		
	001	Direction and Administration
	003	Training
	004	Research and Development
	101	Satellite Systems
	800	Other expenditure

Note:

(1) Divide into the sub-heads (a) Building and (b) Equipment

(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4225	**Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities**		
	01 Welfare of Scheduled Castes		
		102	Economic Development
		190	Investments in Public Sector and other Undertakings
		277	Education
		282	Health
		283	Housing
		800	Other expenditure
	02 Welfare of Scheduled Tribes		
		102	Economic Development
		190	Investments in Public Sector and other Undertakings
		277	Education
		282	Health
		283	Housing
		800	Other expenditure
	03 Welfare of Backward Classes		
		102	Economic Development
		190	Investments in Public Sector and other Undertakings
		277	Education
		282	Health
		283	Housing
		800	Other expenditure
	04 Welfare of Minorities		
		102	Economic Development
		190	Investments in Public Sector and other Undertakings
		277	Education
		282	Health
		283	Housing
		800	Other expenditure
	80 General		
		190	Investments in Public Sector and other Undertakings
		800	Other expenditure

(g) Capital Account of Social Welfare and Nutrition

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4235 Capital Outlay on Social Security and Welfare		
01 Rehabilitation	101	Dandakamaya Development Scheme
	105	Repatriates from Sri Lanka
	109	Development of Andaman and Nicobar Islands for Rehabilitation
	140	Rehabilitation of repatriates from other countries
	201	Other Rehabilitation Schemes
	800	Other Expenditure Each major scheme will be a minor head
02 Social Welfare		
	101	Welfare of handicapped
	102	Child Welfare
	103	Women's Welfare
	104	Welfare of aged, infirm and destitute
	105	Prohibition
	106	Correctional Services
	190	Investments in Public Sector and other Undertaking
	800	Other expenditure Each Scheme will be a minor head
60 Other Social Security and Welfare Programmes		
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4236 Capital Outlay on Nutrition		
01 Production of Nutritious Foods and Beverages		
	190	Investments in Public Sector and other Undertakings
	800	Other expenditure
02 Distribution of Nutritious Foods and Beverages		
	190	Investments in public sector and other Undertakings
	800	Other expenditure
80 General		
	190	Investments in Public sector and other Undertakings
	800	Other expenditure

(h) Capital Account of Others Social Services

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4250	**Capital Outlay on other Social Services**		
		101	Natural Calamities
		201	Labour
		203	Employment
		800	Other expenditure

C. Capital Account Of Economic Services

(a) Capital Account of Agriculture and Allied Activities

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
4401 Capital Outlay on Crop Husbandry (1)		
	101	Farming Cooperatives
	102	Food Grains Crops
	103	Seeds (2)
	104	Agricultural Farms (3)
	105	Manures and Fertilisers
	107	Plant Protection
	108	Commercial Crops
	112	Development of Pulses
	113	Agricultural Engineering
	114	Development of Oil Seeds
	119	Horticulture and Vegetable Crops
	190	Investments in Public Sector and other Undertakings (4)
	800	Other expenditure

Note:

(1) Sub-heads 'Buildings' and 'Equipments' may be opened below the concerned programme minor heads, 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.

(4) The name of each Public Sector and other Undertaking will appear as a distinct Sub-head below this Minor Head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4402 Capital Outlay on Soil and Water Conservation		
	101	Soil Survey and Testing
	102	Soil Conservation
	203	Land Reclamation and Development
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4403 Capital Outlay on Animal Husbandry		
	101	Veterinary Services and Animal Health
	102	Cattle and Buffalo Development
	103	Poultry Development
	104	Sheep and Wool Development
	105	Piggery Development
	106	Other Live Stock Development
	107	Fodder and Feed Development
	109	Extension and Training
	111	Meat Processing
	190	Investments in Public Sector and Other Undertakings
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4404 Capital outlay on Dairy Development (1)		
	102	Dairy Development Projects
	109	Extension and Training (Each Milk supply scheme will be a minor head)
	190	Investments in Public Sector and other Undertakings
	800	Other expenditure

Note:

(1) This major head will record the capital expenditure on the various departmentally run milk supply schemes also.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4405 Capital Outlay on Fisheries		
	001	Direction and Administration
	101	Inland Fisheries
	102	Estuarine/Brackish Water Fisheries
	103	Marine Fisheries
	104	Fishing Harbour and Landing Facilities
	105	Processing, Preservation and Marketing
	109	Extension and Training
	190	Investments in Public Sector and other Undertakings
	191	Fishermen's Cooperatives
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4406 Capital Outlay on Forestry and Wild Life		
01 Forestry		
	070	Communication and Buildings
	101	Forest Conservation, Development and Regeneration (2)
	102	Social and Farm Forestry
	105	Forest Produce
	112	Rosin and Turpentine Factories
	190	Investments in Public Sector and other Undertakings (1)
	800	Other expenditure
02 Environmental Forestry and Wild Life		
	110	Wildlife
	111	Zoological Park
	112	Public Gardens
	800	Other expenditure

Note:

(1) The name of each Public Sector and other Undertaking will appear as & Sub-head below this minor head.

(2) This minor head will include expenditure on acquisition and development of forests.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4407	**Capital Outlay on Plantations**		
	01 Tea		
		004	Research and Development
		190	Investments in Public Sector and other Undertakings
		800	Other Expenditure
	02 Coffee		
		004	Research and Development
		190	Investments in Public Sector and other Undertakings
		800	Other expenditure
	03 Rubber		
		004	Research and Development
		190	Investments in Public Sector and other Undertakings
		800	Other expenditure
	04 Spices		
		004	Research and Development
		190	Investments in Public Sector and other Undertakings
		800	Other expenditure
	60 Others		
		310	Jute
		811	Coconuts
		813	Cashew
		829	Arccanut

MAJOR /*SUB-MAJOR HEADS*		MINOR HEADS	
4408	**Capital Outlay on food Storage and Warehousing**		
	01 Food		
		101	Procurement and Supply (1)
		103	Food processing
		190	Investments in Public Sector and other Undertakings
		800	Other expenditure
	02 Storage and Warehousing		
		101	Rural Godown programmes
		190	Investments in Public sector and other Undertakings
		800	Other expenditure

Note:

(1) This minor head will record the expenditure on Government Grain Supply Schemes relating to procurement, storage and distribution of food grains and pulses. Each such scheme will appear as a sub-head.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4415	**Capital Outlay on Agricultural Research and Education**		
	01 Crop Husbandry		
		004	Research
		277	Education
		800	Other expenditure
	02 Soil and Water Conservation		
		004	Research
		277	Education
		800	Other expenditure
	03 Animal Husbandry		
		004	Research
		277	Education
		800	Other expenditure
	04 Dairy Development		
		004	Research
		277	Education
		800	Other expenditure
	05 Fisheries		
		004	Research
		277	Education
		800	Other Expenditure
	06 Forestry		
		004	Research
		277	Education
		800	Other expenditure
	07 Plantations		
		004	Research
		277	Education
		800	Other expenditure
	80 General		
		004	Research
		277	Education
		800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4416 Investments in Agricultural Financial Institutions		
	190	Investments in Public sector and other Undertakings
	200	Other Investments

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4425 Capital Outlay on Co-operation		
	001	Direction and Administration
	003	Training
	004	Research and Evaluation
	106	Investments in multi-purpose Rural Cooperatives
	107	Investments in Credit Cooperatives
	108	Investments in other Cooperatives
	190	Investments in Public Sector and other Undertakings
	200	Other Investments

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4435 Capital Outlay on Other Agricultural Programmes		
01 Marketing and Quality Control		
	101	Marketing facilities
	102	Grading and quality control facilities
	190	Investments in Public sector and other Undertakings
	800	Other expenditure
60 Others		Each programme not covered elsewhere will be a minor head

(b) Capital Account of Rural Development

MAJOR /*SUB-MAJOR HEADS*		MINOR HEADS	
4515	**Capital Outlay on other Rural Development Programmes**		
		101	Panchayati Raj
		102	Community Development
		103	Rural Development
		800	Other expenditure

(c) Capital Account of Special Areas Programme

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
4551 Capital Outlay on Hill Areas	
01 Western Ghats	
60 Other Hill Areas	
	Minor heads corresponding to functional major heads/sub major heads may be opened as necessary

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
4552 Capital Outlay on North Eastern Areas	
	Minor heads corresponding to functional major heads/sub major heads may be opened as necessary

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
4575 Capital Outlay on other Special Areas Programmes	
01 Dangs District	
02 Backward Areas	
03 Tribal Areas	
04 Ladakh Autonomous Hill Development Council	
05 Jharkand Area Autonomous Council	
06 Border Area Development	
60 Others	
	Minor heads corresponding to functional major heads/sub major heads may be opened under the sub major heads as necessary

(d) Capital Account of Irrigation and Flood Control

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**
4700	**Capital Outlay on Major Irrigation (1)**	
	Each Commercial project will be a sub major head (3)	
	001	Direction and Administration
	052	Machinery and Equipment
	799	Suspense
	800	Other Expenditure (2)
	Each Non-Commercial project will be a sub major head (3)	
	001	Direction and Administration
	052	Machinery and Equipment
	799	Suspense
	800	Other Expenditure (2)
	80-General	
	001	Direction and Administration
	002	Data Collection
	003	Training
	004	Research
	005	Survey and Investigation
	052	Machinery and Equipment
	190	Investment in Public Sector and Other Undertakings
	799	Suspense
	800	Other Expenditure (2)

Note:

(1) See Note (3) under the major head ‘2700-Major Irrigation’

(2) See Note (2) under the major head ‘2700-Major Irrigation’

(3)(a) For ‘Irrigation Projects’ the sub-heads will be ‘Reservoirs’,’ Dam and Appurtenant Works’, ‘Spill Way’, ‘Barrage’, ‘Weir’, Buildings’, ’Canals’,’ Branches’, ’Distributaries’, ’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.

(b) For ‘Navigation Schemes’, the sub heads will be ‘Interconnecting channels’, ‘Locks’, ‘Quays’, ‘wharf and jetties’, ‘Dredging’ and ‘Buildings’.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS
4701 Capital Outlay on Medium Irrigation (1)		
Each Commercial project will be a sub major head(3)		
	001	Direction and Administration
	052	Machinery and Equipment
	799	Suspense
	800	Other Expenditure (2)
Each Non-Commercial project will be a sub major head (3)		
	001	Direction and Administration
	052	Machinery and Equipment
	799	Suspense
	800	Other Expenditure (2)
80-General		
	001	Direction and Administration
	002	Data Collection
	003	Training
	004	Research
	005	Survey and Investigation
	052	Machinery and Equipment
	190	Investment in Public Sector and Other Undertakings
	799	Suspense
	800	Other Expenditure (2)

Note:

(1) See Note (3) under the major head '2701-Medium Irrigation'

(2) See Note (2) under the major head '2701-Medium Irrigation'

(3)(a) For 'Irrigation Projects' the sub-heads will be 'Reservoirs', 'Dam and Appurtenant Works', 'Spill Way', 'Barrage', 'Weir', 'Buildings', 'Canals', 'Branches', 'Distributaries', '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.

(b) For 'Navigation Schemes', the sub heads will be 'Interconnecting channels', 'Locks', 'Quays', 'Wharfs and jetties', 'Dredging' and 'Buildings'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
4702 Capital Outlay on Minor Irrigation	
	101 Surface Water
	102 Ground Water
	800 Other Expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
4705 Capital Outlay on Command Area Development	
	Each Command Area Development (1)

Note:

(1) See Note (1) below the major head ‘2705-Command Area Development’.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4711	**Capital Outlay on Flood Control projects**		
	01 Flood Control		
		001	Direction and Administration
		050	Land
		052	Machinery and Equipment
		103	Civil Works
		799	Suspense
		800	Other Expenditure
			Each Flood Control Project will be a Minor Head (1)
	02 Anti-sea Erosion Projects		
		001	Direction and Administration
		050	Land
		052	Machinery and Equipment
		103	Civil Works
		799	Suspense
		800	Other Expenditure
	03 Drainage		
		001	Direction and Administration
		050	Land
		052	Machinery and Equipment
		103	Civil Works
		799	Suspense
		800	Other Expenditure

Note:

(1) For this minor head the sub heads will be embankments, Protective works and Buildings.

(e) Capital Account of Energy

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4801	**Capital Outlay on Power Projects**		
	01 Hydel Generation		
		001	Direction and Administration
		052	Machinery and Equipment
		190	Investments in Public Sector and other Undertakings
		799	Suspense
			Each Hydel-Electric Scheme (1)
		800	Other Expenditure
	02 Thermal Power Generation		
		001	Direction and Administration
		052	Machinery and Equipment
		190	Investments in Public Sector and other Undertakings
		799	Suspense
			Each Thermal Power Scheme (2)
		800	Other Expenditure
	03 Nuclear Power Generation		
		001	Direction and Administration
		052	Machinery and Equipment
		102	Fuel
		103	Waste Management
		104	Fast Breeder Reactor.
		190	Investments in Public Sector and other undertakings
		799	Suspense
			Each Nuclear Power Scheme
		800	Other Expenditure
	04 Diesel/Gas Power Generation		
		001	Direction and Administration
		052	Machinery and Equipment
		190	Investments in Public Sector and other undertakings
		799	Suspense
			Each Diesel/Gas Power Scheme (3)
		800	Other Expenditure

05 Transmission and Distribution (4)

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other undertakings
799	Suspense
	Each Transmission and Distribution Scheme (5)
800	Other Expenditure

06 Rural Electrification

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other Undertakings
799	Suspense
800	Other Expenditure

80 General

001	Direction and Administration
003	Training
004	Research and Development
101	Investments in State Electricity Boards
190	Investment in Public Sector and Other Undertakings
800	Other Expenditure

Note:

(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 handing 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 Dispatching Station’ will appear as a minor-head with suitable sub-heads there under. Expenditure of non-scheme nature such as that on ‘Load Dispatching Institute’ will however be recorded under the major head ‘4701-Capital Outlay on Major and Medium Irrigation’ and ‘4801-Capital Outlay on Power Projects’ as the case may be.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4802 Capital Outlay on Petroleum		
01 Exploration and Production of Crude Oil and Gas		
	190	Investments in Public Sector and other undertakings
	800	Other Expenditure
02 Refining and Marketing of Oil and Gas		
	190	Investments in Public Sector and other undertakings
	800	Other Expenditure
03 Sovereign Strategic Storage of Crude Oil	101	Creation of Sovereign Strategic Crude Oil Reserve

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4803 Capital outlay on Coal and Lignite		
	190	Investments in public sector and other undertakings
	800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4810	**Capital Outlay on New and Renewable Energy**		
		101	New and Renewable Energy Programmes & Applications
		600	Others

(f) Capital Account of Industry and Minerals

MAJOR / *SUB-MAJOR BEADS*		MINOR HEADS	
4851	**Capital Outlay on Village and Small Industries**		
		101	Industrial Estates
		102	Small scale Industries
		103	Handloom Industries
		104	Handicraft Industries
		105	Khadi and Village Industries
		106	Coir Industries
		107	Sericulture Industries
		108	Power loom Industries
		109	Composite Village and Small Industries Cooperatives
		200	Other village Industries (1)
		800	Other Expenditure

Note:

(1) Not covered by Khadi Village Industry Commission

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4852	**Capital Outlay on Iron and Steel Industries**		
	01 Mining		
		004	Research and Development
		190	Investments in public sector and other undertakings
		800	Other expenditure
	02 Manufacture		
		004	Research and Development
		190	Investments in public sector and other undertakings
		800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4853	**Capital Outlay on Non-Ferrous Mining and Metallurgical Industries**		
	01 Mineral Exploration and Development (1)		
		004	Research and Development
		190	Investments in public sector and other undertakings
		800	Other Expenditure
	02 Non-Ferrous Metals		
		004	Research and Development
		190	Investments in public sector and other undertakings
		800	Other Expenditure
	60 Other Mining and Metallurgical Industries		
		004	Research and Development
		190	Investments in Public sector and other undertakings
		800	Other Expenditure

Note:

(1) This sub-major head will include capital expenditure on general schemes of mineral exploration and development e.g. Geological Survey of India.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4854 Capital outlay on Cement and Non-metallic Mineral Industries		
01 Cement		
	004	Research and Development
	190	Investments in Public sector and other undertakings
	800	Other Expenditure
60 Others		
	004	Research and Development
	190	Investments in Public sector and other undertakings
	800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4855 Capital Outlay on Fertilizer Industries		
	004	Research and Development
	101	Investments in Cooperative Fertilizer Factories
	190	Investment in Public sector and other undertakings
	800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4856	**Capital Outlay on Petrochemical Industries**		
		004	Research & Development
		190	Investments in Public Sector and other undertakings
		200	Other Investments

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4857	**Capital Outlay on Chemicals and Pharmaceutical Industries**		
	01 Chemical and Pesticides Industries		
		004	Research and Development
		190	Investment in Public Sector and other Undertakings
		800	Other Expenditure
	02 Drugs and Pharmaceutical Industries		
		004	Research and Development
		190	Investment in Public Sector and other Undertakings
		800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4858 Capital Outlay On Engineering Industries		
01 Electrical Engineering Industries		
	004	Research and Development
	190	Investment in Public sector and other undertakings
	800	Other Expenditure
02 Other Industrial Machinery Industries		
	004	Research and Development
	190	Investments in Public Sector and other undertakings
	800	Other Expenditure
03 Transport Equipment Industries		
	004	Research and Development
	190	Investment in Public Sector and Other undertakings
	800	Other Expenditure
04 Ship-Building Industries		
	004	Research and Development
	190	Investment in Public Sector and Other undertakings
	800	Other Expenditure
05 Air Craft Industries		
	004	Research and Development
	190	Investment in Public Sector and Other undertakings
	800	Other Expenditure
60 Other Engineering Industries		
	004	Research and Development
	190	Investment in Public sector and other Undertakings
	800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4859	**Capital Outlay on Telecommunication and Electronic Industries**		
	01 Telecommunications		
		004	Research and Development
		190	Investment in Public Sector and other Undertakings
		800	Other Expenditure
	02 Electronics		
		004	Research and Development
		190	Investment in Public Sector and Other Undertakings
		800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4860	**Capital Outlay on Consumer Industries (1)**		
	01 Textiles		
		004	Research and Development
		190	Investments in Public Sector and other Undertakings
		800	Other Expenditure
	03 Leather		
		004	Research and Development
		190	Investments in Public Sector and other Undertakings
		800	Other Expenditure
	04 Sugar		
		004	Research and Development
		190	Investments in Public Sector and other Undertakings
		800	Other Expenditure
	05 Paper and Newsprint		
		004	Research and Development
		190	Investments in Public Sector and other Undertakings
		800	Other Expenditure
	60 Others		
		101	Edible Oils
		102	Foods and Beverages
		206	Distilleries
		212	Soap
		213	Plastics
		214	Toilet Preparation
		216	Photo Films
		217	Jute
		218	Salt
		600	Others

Note:

(1) Minor heads below sub major heads ‘01’ to ‘05’ will appear as sub-heads below each of the minor heads below sub major head ’60-Others’.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4861	**Capital Outlay on Atomic Energy Industries**		
	01 Heavy Water		
			Each Heavy Water Plant will be a Minor Head (1)
		204	Heavy Water Production (2)
		207	Feed Stock Materials
		208	Improvements/modifications to Heavy Water Plants.
		209	Housing Colonies for Heavy Water Plants.
		800	Other Expenditure
	02 Atomic Minerals		
		201	Atomic Mineral Division
		800	Other Expenditure
	60 Others		
		103	Thorium Extraction
		105	Waste Treatment Facility
		190	Investments in Public sector and other undertakings
		201	Bhabha Atomic Research Centre
		202	Nuclear Fuel Complex
		203	Fuel Reprocessing
		204	Radiation
		205	Centre for Advanced Technology.
		208	Rare Earth Development
		209	Nuclear Recycle Board
		800	Other Expenditure

Note:

(1) This minor head is intended to record only the cost of installation of heavy water plants.

(2) This minor head will record the operational expenses of Heavy Water Plants in operation on gross basis and cost of the finished product at predetermined rates shall be deducted to arrive at the net operational cost.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4875 Capital Outlay on Other Industries		
01 Opium and Alkaloid Industries		
	107	Ghazipur Opium Factory
	108	Neemuch Opium Factory
	109	Ghazipur Alkaloid Works
	110	Neemuch Alkaloid Works
60 Other Industries		
	004	Research and Development
	190	Investments in Public sector and other undertakings (1)
	800	Other Expenditure

Note:

(1) This minor head will record investments in industries which cannot be accommodated under any other major head in the sector 'Industries', such as the National Buildings Construction Corporation, Engineers (India) Ltd. etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4885 Other Capital Outlay on Industries and Minerals		
01 Investments in Industrial Financial Institutions		
	190	Investments in Public sector and other undertakings (1)
	200	Other Investments
02 Development of Backward Areas		
	190	Investments in Public sector and other undertakings
	800	Other Expenditure
60 Others		
	800	Other Expenditure

Note:

(1) This minor head will include investments in 'State Financial Corporations'.

(g) Capital Account of Transport

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
5002	**Capital Outlay on Indian Railways-Commercial Lines**		
	01 Capital bearing dividend Liability		
		101	Manufacturing Suspense
		102	Rolling Stock
		103	Track Renewals
		104	Bridge Works
		105	Taking over of Line Wires from Department of Telecommunications
		106	Electrification Projects
		107	Other Electrical Works Excluding Traction Distribution Works
		108	Machinery and Plant
		109	Workshops including Production Units
		110	Staff Quarters
		111	Amenities for Staff
		112	Passenger Amenities
		113	Other Railway User's Amenities
		114	Investment in Government Commercial undertakings – Road Services
		115	Signalling and Telecommunication Works
		116	Other Specified Works
		117	Computerisation
		118	Railway Research
		120	New Lines (construction)
		121	Purchase of New Lines
		122	Restoration of Dismantled Lines
		123	Traffic Facilities – Yard Remodelling and Others
		124	Road Safety Works – Conversion of Unmanned Level Crossings into Manned Level Crossings
		125	Road Safety Works – Conversion of Level Crossings into road over Bridges / Road under Bridge
		126	Traction Distribution Works
		134	Gauge Conversion
		135	Doubling
		190	Investment in Government commercial undertakings – Other Public Sector Undertakings
		191	Investment in Non-Government Undertaking including JVs/ SPVs
		700	Miscellaneous Advances
		799	Stores Suspense
		901	Deduct – Credit including Receipt on Capital Account

		902	Deduct – Amount met from Railway Depreciation Reserve Fund
		903	Deduct- Amount met from Railway Development Fund
		905	Deduct – Amount met from Railway Pension Fund
		906	Deduct- Amount transferred to major head ‘3004-Open Line Works’ (Revenue Works) from which the expenditure is met
		907	Deduct – Amount met from Railway Capital Fund
		908	Deduct – Amount met from Railway Safety Fund
		909	Deduct- Amount met from Special Railway Safety Fund.
02	*Capital Free of Dividend Liability*		
		119	Metro Transport Project
		120	New Lines (Construction)
80	*General*		
		797	Transfer to Major Head ‘8230-Special Railway Safety Fund’

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
5003	**Capital Outlay on Indian Railways-Strategic Lines**		
01	*Capital bearing Dividend Liability*		
		101	Manufacturing Suspense
		102	Rolling Stock
		103	Track Renewals
		104	Bridge Works
		105	Taking over of Line Wires from Department of Telecommunications
		106	Electrification Projects
		107	Other Electrical Works Excluding Traction Distribution Works
		108	Machinery and Plant
		109	Workshops including Production Units
		110	Staff quarters
		111	Amenities for Staff
		112	Passenger Amenities
		113	Other Railway User's Amenities
		115	Signaling and Telecommunication Works
		116	Other Specified Works
		117	Computerisation
		118	Railway Research
		120	New Lines (construction)
		121	Purchase of New Lines
		122	Restoration of Dismantled Lines
		123	Traffic Facilities – Yard Remodelling and Others
		124	Road Safety Works – Conversion of Unmanned Level Crossings to Manned Level Crossings
		125	Road Safety Works – Conversion of Level Crossings into Road over Bridges/Road under Bridge
		126	Traction Distribution Works
		134	Gauge conversion
		135	Doubling
		700	Miscellaneous Advances
		799	Stores Suspense
		901	Deduct – Credit including Receipt on Capital Account
		902	Deduct – Amount met from Railway Depreciation Reserve Fund
		903	Deduct- Amount met from Railway Development Fund
		905	Deduct – Amount met from Railway Pension Fund
		906	Deduct- Amount transferred to major head '3004-Open Line Works' (Revenue Works) from which the expenditure is met

		907	Deduct – Amount met from Railway Capital Fund
		908	Deduct – Amount met from Railway Safety Fund
		909	Deduct- amount met from Special Railway Safety Fund.
80	*General*		
		797	Transfer to Major Head 8230-Special Railway Safety Fund

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
5051 Capital Outlay on Ports and Light Houses		
01 Major Ports	001	Direction and Administration A minor head for each Major Port (1)
02 Minor Ports		
	200	Other Small Ports A minor head for each Minor Port
03 Light Houses and light ships		
	101	Construction and Development of Light Houses
	103	Construction and Development of other Navigational Aids (2)
	799	Suspense
	800	Other Expenditure (3)
80 General		
	001	Direction and Administration
	003	Training
	004	Research and Development
	190	Investments in Public Sector and other undertakings
	800	Other Expenditure

Note:

(1) The minor heads will record the expenditure on development under the following sub-heads with suitable detailed heads there under-

(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.

(2) This minor head will include expenditure on lightships, beacons, radar reflectors, buoys, launches, etc.

(3) This minor head will include expenditure on buildings for offices of the Department of lighthouses and lightships.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

5052 Capital Outlay on Shipping

01 Overseas Shipping

190	Investments in Public sector and other undertakings
201	Acquisition and Expansion of Tonnage (1)
800	Other Expenditure

02 Coastal Shipping

190	Investments in public sector and other undertakings
201	Acquisition and Expansion of Tonnage (1)
800	Other Expenditure

80 General

190	Investments in public sector and other undertakings
201	Acquisition and Expansion of Tonnage (1)
800	Other Expenditure (2)

Note:

(1) This minor head will record expenditure on purchase of ships for departmentally run services.

(2) This minor head will include expenditure on buildings for offices of the Department of shipping.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
5053	**Capital Outlay on Civil Aviation**		
	01 Air Services		
		190	Investments in public sector and other undertakings
		800	Other Expenditure
	02 Air Ports		
		102	Aerodromes
		190	Investments in Public Sector and Other undertakings
		800	Other Expenditure
	60 Other Aeronautical Services		
		052	Machinery and Equipment
		101	Communications
		102	Navigation and Air Route Services
		103	Safety
		104	Traffic Control
		800	Other Expenditure
	80 General		
		003	Training and Education
		004	Research and Development
		101	Inspection
		102	Civil Aviation Security
		283	Housing
		799	Suspense
		800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
5054 Capital Outlay on Roads and Bridges (l) (3)		
01 National Highways (2)		
	052	Machinery & Equipment
	101	Permanent Bridges (2)
	337	Road Works
	799	Suspense
	800	Other Expenditure
02 Strategic and Border Roads		
	052	Machinery and Equipment
	101	Bridges
	337	Road works
	799	Suspense
	800	Other Expenditure
03 State Highways		
	052	Machinery and Equipment
	101	Bridges
	337	Road works
	799	Suspense
	800	Other Expenditure
04 District & Other Roads		
	101	Bridges
	337	Road works
	800	Other Expenditure
05 Roads		
	052	Machinery and Equipment Inter-State or Economic Importance.
	101	Bridges
	337	Roads Works
	799	Suspense
	800	Other Expenditure.
80 General		
	003	Training
	004	Research
	190	Investments in public sector and the undertakings
	800	Other Expenditure

Note:

(1) For adjustment of debits on account of pro-rata charges of establishment /tools and plants charges transferred from ‘2059/4059-Public Works/Capital outlay on Public Works’ see note below these major heads.

(2) The expenditure to be met out of the ‘National Highways Permanent Bridges Fees Fund’ will be exhibited under the detailed head ‘Major Works’ below the sub-head ‘Works financed from National Highways Permanent Bridges Fees Fund’.

(3) The expenditure to be met out of the Police Funds will be classified under the major head '4055 -Capital Outlay on Police'.

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**	
5055	**Capital Outlay on Road Transport**		
			Each Departmental Undertaking will be a Minor Head
		050	Lands and Buildings
		102	Acquisition of Fleet
		103	Workshop Facilities
		190	Investments in Public sector and other undertakings
		799	Suspense
		800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
5056 Capital Outlay on Inland Water Transport		
		Each Departmental Undertaking will be a Minor Head
	101	Landing Facilities
	102	Workshop Facilities
	104	Navigation
	190	Investments in Public Sector and other undertakings
	800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
5075 Capital Outlay on Other Transport Services		
01 River Training Works		
	201	Farakka Project
	600	Other River Training Works
60 Others		
	190	Investments in Public Sector and other undertakings
	800	Other Expenditure

(h) Capital Account Of Communication

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
5201 Capital Outlay on Postal Services		
	003	Training
	101	Postal Network (1)
	104	Mechanistion and Modernisation of Postal Services
	202	Administrative Offices (2)
	203	Staff Quarters (2)
	204	R.M.S.Vans
	205	Civil Engineering Suspense (3)
	901	Deduct amount met from - Capital Reserve Fund
	902	Deduct amount met from - Depreciation on historical costs

Note:

(1) This minor head will have the following sub-heads:-
- (a) Land
- (b) Buildings
- (c) Mail motor vehicles
- (d) Other motor vehicles and launches; and
- (e) Internal plant

(2) These minor heads will have the following sub-heads
- (i) Land
- (ii) Buildings

(3) This minor head will have the following sub-heads/Detailed heads:
- (i) Civil Engineering store suspense
- (a) Debit Stock
- (b) Credit Issued to New Assets
- (c) Net Deposits
- (d) Recoveries:
  - (i) Issued to working Expenses.
  - (ii) Issued to sales, transfers etc.
- (e) Net Suspense

- (ii) Purchase
- (a) Debits
- (b) Credits
- (c) Net Debits

- (iii) Miscellaneous Civil Engineering Advances.
- (a) Debits
- (b) Credits
- (c) Net Debits

MAJOR/*SUB-MAJOR HEADS*	MINOR HEADS	
5225 Capital Outlay on Telecommunication Services (l)		
01 Telegraph and Telex Systems		
	201	Telegraphs Offices
	202	Telex System
02 Local Telephone systems		
	201	Telephone Exchange (Automatic)
	202	Telephone Exchanges (Manual)
	204	Indian Mobile Personal Communication Services
	205	Inet and Internet
03 Long distance switching systems		
	201	Trunk Automatic Exchanges
	202	STD and other trunk dialing systems
	203	Manual Trunk Exchanges
04 Long distance Transmission systems		
	201	Coaxial cable systems
	202	Other Trunk cable systems
	203	Microwave Radio Relay systems
	204	U.H.F. and V.H.F. Relay Systems
	205	Open Wire and Courier Systems
	206	H.F. Radio systems
	207	Voice Frequency Telegraphy
	208	Satellite Schemes
	209	Optical Fibers Cable System
	210	Village Public Telephones
	799	Suspense(2)
05 Ancillary Systems		
	201	Telecommunication Engineering Centres
	202	Training Centres
	203	Technical and Development Circles
	204	Stores Depots
	205	Telecommunication Factories
	206	Telecommunication Industries (3)
	207	Posts and Telegraphs Civil Engineering wing (4)
	208	Telecommunication computer system
	209	Quality Assistance Circle
60 Other Lands and Buildings	202	Administrative Offices
	203	Staff Quarters
80 General		
	102	Stores suspense Account
	103	Manufacturing Suspense Account

190	Investment in Public sector and other undertakings
201	Civil Engineering Stores Suspense Accounts
800	Other Expenditure
901	Deduct-Amount met from advance Rentals under O.Y.T. and other schemes
902	Deduct- Expenditure met from Capital Reserve Fund
903	Deduct- Depreciation historical cost transferred from revenue
904	Deduct-Amount transferred from revenue
905	Deduct-Amount met from Deposits on leased Telecommunication Services.
906	Deduct-Amount met from Deposits for Tatkal Telephone Scheme.

Note:

(1) The following sub-heads may be opened under any of the minor heads below this major head by the P&T Board depending upon the necessity.

(i) Land
(ii) Building
(iii) Apparatus and Plant
(iv) Teleprinter and subscriber's installations
(v) Motor vehicles and launches
(vi) Installation Test equipment
(vii) Cables
(viii) Lines and Wires
(ix) Subscribers' Installations
(x) Direction and Administration
(xi) Masts and Aerials
(xii) Direction and Execution

(2) Please see Note (6) below the major head ‘3225’.

(3) Each industry/Company will appear as a distinct sub-head e.g. ‘Telecommunication Consultants India Ltd.’

(4) Even though the Civil Engineering wing looks after the civil engineering works of Postal and Telecom wings, it forms part of Telecommunications wing. Accordingly the capital expenditure on this wing forms part of the capital outlay on Telecommunications.

MAJOR/*SUB-MAJOR HEADS*	MINOR HEADS	
5252 Capital Outlay on Satellite system (1)		
	201	Project Management
	202	Launch Services
	203	Space Crafts
	204	Master Control Facility
	283	Housing
	800	Other Expenditure

Note (1): Major Head alongwith Minor Heads thereunder will not be operational for fresh transactions w.e.f. 2016-17.

MAJOR/*SUB-MAJOR HEADS*	MINOR HEADS	
5275 Capital Outlay on other Communication Services		
	101	Other Communication Facilities (1)
	190	Investments in Public Sector and other undertakings
	800	Other Expenditure

Note:

(1) This minor head will include expenditure on buildings etc. for the Monitoring Organisation.

(i) Capital Account Of Science Technology and Environment

MAJOR/*SUB-MAJOR HEADS*	MINOR HEADS	
5401 Capital Outlay on Atomic Energy Research		
	201	Bhabha Atomic Research Centre
	202	Indira Gandhi Centre for Atomic Research
	205	Pilot Plants
	206	Centre for Advanced Technology
	283	Housing
	400	Other Research Facilities
	800	Other Expenditure (1)

Note:

(1) This will include expenditure on investment in co-operative societies and expenditure on the acquisition of common land. The expenditure on the acquisition of land relating to a programme will, however, be booked under a sub-head 'Land' under the relevant programme minor head.

MAJOR/*SUB-MAJOR HEADS*	MINOR HEADS	
5402 Capital Outlay on Space Research		
	052	Machinery and Equipment
	101	Space Technology
	102	Space Applications
	103	Space Science
	104	Indian National Satellite Systems (INSAT)
	283	Housing
	800	Other Expenditure

MAJOR/*SUB-MAJOR HEADS*	MINOR HEADS	
5403 Capital Outlay on Oceanographic Research		
	003	Training
	004	Research and Development
	101	Oceanographic Survey
	102	Antarctic Research
	103	Polymetallic Nodules Programme Research and Development
	800	Other Expenditure

MAJOR/*SUB-MAJOR HEADS*	MINOR HEADS	
5425 Capital Outlay on other Scientific and Environmental Research		
	201	Survey of India (1)
	208	Ecology and Environment
	600	Other Services
	800	Other Expenditure

Note:

(1) Divided into the sub-heads (a) Building and (b) Equipment

(j) Capital Account Of General Economic Services

MAJOR/*SUB-MAJOR HEADS*	MINOR HEADS	
5452 Capital Outlay on Tourism		
01 Tourist Infrastructure		
	101	Tourist Centre
	102	Tourist Accommodation
	103	Tourist Transport
	190	Investments in Public Sector and other Undertakings
	800	Other Expenditure
80 General		
	003	Training
	104	Promotion and Publicity
	190	Investment in Public Sector and other Undertakings
	800	Other Expenditure

MAJOR/*SUB-MAJOR HEADS*	MINOR HEADS	
5453 Capital Outlay on Foreign Trade and Export Promotion		
01 Kandla Special Economic Zone		
	001	Direction and Administration
	051	Construction and Development
02 Santacruz Special Economic Zone		
	001	Direction and Administration
	051	Construction and Development
03 EPZ (Salt Lake)		
	001	Direction and Administration
	051	Construction and Development
04 FALTA (EPZ)		
	001	Direction and Administration
	051	Construction and Development
05 Madras EPZ		
	001	Direction and Administration
	051	Construction and Development
06 Cochin Special Economic Zone		
	001	Direction and Administration
	051	Construction and Development
07 NOIDAEPZ		
	001	Direction and Administration
	051	Construction and Development
08 New (EPZ)(1)		
80 General		
	190	Investments in Public Sector and other Undertakings
	800	Other Expenditure

Note:

(1) Minor heads ‘001-Direction and Administration’ and ‘051-Construction and Development’ may be opened under each new EPZ.

MAJOR/*SUB-MAJOR HEADS*	MINOR HEADS	
5455 Capital Outlay on Meteorology		
	001	Direction and Administration
	003	Training
	101	Satellite Service
	102	Observatories and Weather Stations
	103	Research Programmes
	200	Other Meteorological Services
	800	Other Expenditure

MAJOR/ *SUB-MAJOR HEADS*	MINOR HEADS	
5465 Investments in General Financial and Trading Institutions		
01 Investments in General Financial Institutions		
	190	Investments in Public Sector and Other Undertakings Banks, etc.
	800	Other Expenditure
02 Investment in Trading Institutions		
	190	Investments in Public Sector and Other Undertakings (1)
	800	Other Expenditure

Note:

(1) This minor head will record expenditure on investments in trading Institutions like State Trading Corporation, Minerals and Metals Trading Corporation, etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
5466 Investment in International Financial Institutions		
	201	Investments in the International Bank for Reconstruction and Development.
	202	Subscriptions to International Association.
	203	Investments in the Asian Development Bank. Similarly a Minor Head for investments in each other International Institutions.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
5467 Capital outlay on Investment of National Investment Fund		
	101	Investment of NIF – SBI Funds Management Private Ltd.
	102	Investment of NIF – UTI Asset Management Company Private Ltd.
	103	Investment of NIF – Jeevan Bima Sahyog Asset Management Company Ltd.

MAJOR/ *SUB-MAJOR HEADS*	*MINOR HEADS*	
5475	**Capital Outlay on other General Economic Services.**	
	101	Land Ceilings (other than agricultural land) (1) (3)
	102	Civil Supplies (4)
	103	Land Ceiling for Agricultural Land.(1) (3)
	107	Census
	112	Statistics
	115	Financial Support for Infrastructure Development
	202	Compensation to Land holders on abolition of Zamindari System (2) (3)
	800	Other Expenditure

Note:

(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 case where Bonds are issued in lieu of cash payment, the value of the bonds is debited to this head by per contra credit to the head '6001-Intemal Debt of the Central Government-compensation and other Bonds'/'6003 Internal Debt of the State Government-compensation and other Bonds' as the case may be in the sector 'Public Debt'.

(4) Please see Note (1) below the Major Head '4408-Capital Outlay on Food, Storage and Warehousing'. This minor head will record expenditure on civil supply schemes other than those relating to food grains and pulses such as on procurement and distribution of Vanaspati, Edible Oils, Kerosene etc.

D. Grants-in-aid and Contributions

E. Public Debt

MAJOR/ *SUB-MAJOR HEADS*		MINOR HEADS	
6001	**Internal Debt of Central Government**		
		101	Market Loans (1)
		103	Treasury Bills and connected Securities issued to R.B.I. (2)
		105	Securities issued to International Financial Institutions (3)
		106	Compensation and other Bonds (9)
		107	Special securities issued to Reserve Bank of India (5)
		108	182-Days-Treasury Bills (6)
		110	364-Days-Treasury Bills (6)
		111	Gold Bonds 1998
		112	10% Relief Bonds, 1993
		113	12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001 (7)
		114	Ways & Means Advances from Reserve Bank of India
		115	14 Day Treasury Bills (8)
		116	28 Day Treasury Bills
		117	Marketable Securities Issued In Conversion of Special Securities
		121	Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-99
		122	Special Central Government Securities issued against net collections of Small Savings from 1-4-99
		123	Special Securities issued to Reserve Bank of India for Maintenance of Value Account in respect of Resurgent India Bonds
		124	Special Securities issued to Reserve Bank of India for Maintenance of Value Account in respect of India Millennium Deposits
		125	Special Central Government Securities, issued to NSSF against reinvestment of sums received on redemption of Special Central/State Government Securities
		126	Market Stabilization Bill/Bonds (Face Value)
		127	Cash Management Bills
		128	Special Securities issued against securitization of balances under Postal Life Insurance
		129	Sovereign Gold Bond Scheme, 2015
		130	Gold Monetisation Scheme, 2015
		800	Other Loans (4)

Note:

(1) This minor head shall have three sub heads namely: -

(a) Market loans bearing interest
(b) Market loans not bearing interest
(c) Market Loans suspense.

Each denomination of loan will appear as a distinct detailed head under the sub-head (a) above. The amounts 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 sub-head (a) above to the sub-head (b) and will appear under corresponding detailed heads under the latter sub-head.

These unclaimed balances are usually retained in Government Accounts as debt for 20 years from the date of discharge of the loans, after which, the balances are transferred to Revenue by credit to the head ‘0075-Miscellaneous General Services - Other Receipts’. Repayments of these amounts subsequently claimed likewise will be debited to the head ‘2075 - Miscellaneous General Services 800- Other Expenditure’.

The full nominal value of Zero Coupon Bonds, 1999 will also be credited under a detailed head ‘Zero Coupon Bonds, 1999’ below the sub-head (b) above and the amount of discount on the Bond will be debited to the minor head ‘136 - Discount Sinking Fund’ with sub-head ‘Sinking Fund for Zero Coupon Bonds, 1999’ there under below the major head ‘8663- Accounting Adjustment Suspense". The amount debited to the minor head '136- Discount Sinking Fund' below the major head ‘8663- Accounting Adjustment Suspense’ will be written back to revenue in equal installment over the currency of loan by debiting one fifth of the amount initially debited to ‘Discount Sinking Fund" to the expenditure major/sub-major/ minor head ‘2049- Interest Payments 01 - Interest on Internal Debt 113 Discount on Zero Coupon Bonds, 1999’ per contra credit i.e. minus Debit to the minor head ‘136- Discount Sinking Fund' below the major head ‘8663- Accounting Adjustment Suspense’. On maturity of the Bonds, the entire amount will be repaid by debiting major/minor/ sub/detailed head ‘6001 - Internal Debt of Central Government - 101 Market Loans -Market Loans not bearing interest - Zero Coupon Bonds, 1999.

The subscriptions towards Market Loans received initially will be credited under a distinct detailed head below the sub-head (c) above. The amount of accepted subscription for which scripts are issued by the RBI will be transferred to the sub-head (a). The over -subscribed amount which will not bear any interest may be refunded by minus credit to the sub-head (c) and no budget provision will be necessary for this purpose.

(2) This minor head shall have two sub-heads, namely: -
(a) Treasury Bills with 91 days currency.
(b) Treasury Bills Converted as securities.

The sub-head at (a) will cater to investments in Government of India Treasury Bills subscribed to by the State Governments, Banks, Corporations etc of their surpluses and the repayments thereto. The subhead at (b) shall account for Treasury Bills converted special securities and issued to Reserve bank of India.

(3) Each institution, namely, the International Monetary Fund, the International Bank for Reconstruction and Development, the International Development Association etc. will appear as sub-heads under this minor head with Detailed Heads for each denomination of the Security for such Institutions.

(4) This minor head will record transactions in respect of loans for construction/ Acquisition of residential/Non-residential buildings constructed by the Government of India missions abroad from foreign branches of Indian financial institutions like L.I.C., Banks etc.

(5) This minor head shall account for securities issued to Reserve Bank of India for acquisition of Special Drawing Rights etc.

(6) This minor head will record investment made by all parties other than Reserve Bank of India.

(7) When the bonds are issued, the full nominal value of the bonds will be credited under this minor head per contra debit to a minor head '137-Suspense Account - Redemption of 12.08% Government of India compensation (Project Exports to Iraq) Bonds, 2001 below the major head '8663- Accounting Adjustment Suspense'.

Also please see Note (4) below the major head '8663 Accounting Adjustment Suspense'. On redemption of bonds the amount will be debited under this minor head after making necessary budget provision of that year.

(8) The temporary cash surpluses of State Governments, foreign central banks and other specified bodies so invested will be classified under this minor head. This minor head will include transactions of '14-Days Treasury Bills' through auction and also transactions relating to 13/15 days Treasury Bills'

(9) The unclaimed balances of these bonds are usually retained in Government Accounts for 20 years from the date of their maturity after which the balances are transferred to Revenue by credit to the head '0075-Miscellaneous General Services 800- Other Receipts'. Repayments of these amounts subsequently claimed likewise will be debited to the head '2075-Miscellaneous General Services 800-Other Expenditure'.

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
6002 External Debt (1)		
	201	Loans from Abu Dhabi fund for Arab Economic Development
	202	Loans from the Federal Austrian Government
	203	Loans from the Government of the Kingdom of Belgium
	204	Loans from the Government of Canada
	205	Loans from the Government of Czechoslavak Republic
	206	Loans from the Government of Denmark
	207	Loans from the European Economic Community
	208	Loans from the Government of France
	209	Loans from the Government of Federal Republic of Germany
	210	Loans from the Government of Hungarian People's Republic
	211	Loans from the Government of Iraq
	212	Loans from the Government of Italy
	213	Loans from the International Development Association
	214	Loans from I.F.A.D.
	215	Loans from International Monetary Fund
	216	Loans from the International Bank for Reconstruction and Development
	217	Loans from the Government of Japan
	218	Loans from Kuwait fund for Arab Economic Development
	219	Loans from the Govt. of Norway
	220	Loans from the Government of Netherlands
	221	Loans from the O.P.E.C. Special Fund
	222	Loans from the Government of Polish People's Republic
	223	Loans from the Government of Swiss Confederation and Swiss Banks
	224	Loans from Saudi fund for Development
	225	Loan From The Government Of United Kingdom
	226	Loans from the Agency for International Development U.S.A
	227	Loans from the Government of U.S.A. under PL-480 convertible local currency Credits
	228	Other miscellaneous Loans from the Government of U.S.A
	229	Loans from the Exim bank of U.S.A. (Repayable in U.S. Dollars)
	230	Loans from the Government of Russian Federation
	231	Loans from the Government of United Arab Emirates
	232	Loans from the Central Republic of Yugoslavia
	233	Loans from the Govt. of Sweden

234	Loans from Swedish Int. Development Agency (SIDA)
235	Loans from UN
236	Loans from UNDP
237	Loans from UNICEF
238	Loans from WHO
239	Loans from IAEA, Vienna
240	Loans from DANIDA
241	Loans from New Zealand
242	Loans from the Govt. of Australia
243	Loans under Colombo Plan
244	Loans from I.L.O.
245	Loans from UNFPA
246	Loans from International Rice Research Institute
247	Loans from Integrated Rural Development
248	Loans from International Development Research Centre
249	Loans from the Government Qatar in connection with retirement of Indian Currency.
250	Loans from Asian Development Bank
251	Loans from Government of Spain.
252	Loans from European Investment Bank
253	Loans from New Development Bank (NDB)
296	International Sugar Organisation.
298	Defence Certificates
299	Loans for Construction/acquisition of buildings by Indian Missions abroad
503	Debt awaiting adjustment to loans from IDA(2)
504	Debt awaiting adjustment to loans from IBRD(2)
505	Debt awaiting adjustment to loans from ADB(2)

Note:

(1) Each denomination of loan received from each foreign counter/Institution will appear as a sub-head under the relevant minor heads.

(2) These minor heads will record initial advance disbursement and subsequent replenishment by Controller of Aid, Accounts and Audit (CAA&A) pending transfer to existing functional minor head under the major head ‘6002-External Debt(1):-

(a) 213-Loans from International Development Association

(b) 216-Loans from International Bank for Reconstruction and Development

(c) 250-Loans from Asian Development Bank.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6003 Internal debt of the State Government		
	101	Market Loans (1)
	103	Loans from Life Insurance Corporation of India
	104	Loans from General Insurance Corporation of India
	105	Loans from the National Bank for Agricultural and Rural Development
	106	Compensation and other Bonds (3)
	107	Loans from the State Bank of India and other Banks
	108	Loans from National Co-operative Development Corporation
	109	Loans from other Institutions (2)
	110	Ways and Means Advances from the Reserve Bank of India
	111	Special Securities issued to National Small Savings Fund of the Central Government
	800	Other Loans

Note:

(1) See Note 1 below ‘6001-Internal Debt of the Central Government’.

(2) Each institution from which loans are received will appear as a distinct sub-head under this minor head,

(3) The unclaimed balances of these bonds are usually retained in Government Accounts for 20 years from the date of their maturity after which the balances are transferred to Revenue by credit to the head '0075-Miscellaneous General Services 800- Other Receipts'. Repayments of these amounts subsequently claimed likewise will be debited to the head '2075-Miscellaneous General Services 800- Other Expenditure.

MAJOR/ *SUB-MAJOR HEADS*		MINOR HEADS	
6004	**Loans and Advances from the Central Government**		
	01 Non-Plan Loans		
		101	Loans to cover gap in resources
		102	Share of Small Savings Collections
		201	House Building Advances
		800	Other Loans
	02 Loans for State/Union Territory Plan Schemes		
		101	Block Loans
		102	Loans as Advances Plan Assistance for relief on account of Natural Calamities (6)
		103	Loans against External Assistance received in kind
		104	1984-89 State Plan Loans Consolidated in terms of recommendations of the 9th Finance Commission '.
		105	State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission.
	03 Loans for Central Plan Schemes		
		321	Village and Small Industries
		800	Other Loans
	04 Loans for Centrally Sponsored Plan Schemes		
	05 Loans for Special Schemes		
		101	Schemes of North Eastern Council
		102	Development of Border Areas.
	06 Ways and Means Advances		
		101	Ways and Means Advances for Plan Schemes
		102	Ways and Means Advances towards Expenditure on upgradation of Standards of Administration (5)
		103	Ways and Means Advances towards Expenditure on net Interest liability on account of fresh borrowings and lending (5)
		800	Other Ways and Means Advance
	07 Pre-1984-85 Loans (1)		
		101	Rehabilitation of Displaced Persons, Repatriates etc. (2)
		102	National Loan Scholarship Scheme (3)
		103	Loans to clear overdrafts advanced during 1982-83 and 1983-84 (3)
		104	Consolidated Loans to Orissa for Hirakund Project - Stage I

105	Small Savings Loans
106	Pre-1979-80 consolidated Loans for Productive and Semi productive purposes (4)
107	Pre-1979-80consolidated loans reconsolidated into 25year and 30 year loans(7)
108	1979-84 consolidated Loans (8)
109	Rehabilitation of Goldsmiths
800	Other Loans (9)

08 Centrally Sponsored Schemes

101	Loans to cover gap in resources
201	House Building Advances

09 Other Loans for States/Union Territory with Legislature Schemes

101	Block Loans
102	Schemes of North Eastern Council
103	Loans as Advance Assistance for relief on account of Natural Calamities (6)
104	External Assistance received in kind
105	Development of Border Areas
106	Special Assistance
800	Other Loans

Note:

(1) Deleted.
(2) Deleted.
(3) Deleted.
(4) Deleted.
(5) Deleted.
(6) Loans as advanced assistance for drought relief will be adjusted under distinct sub-head Drought-Relief.
(7) Deleted.
(8) Deleted.
(9) Deleted.
(10) Sub-Major Heads ‘01 Non-Plan Loans’, ‘02 Loans for State/Union Territory Plan Schemes’, ‘03 Loans for Central Plan Scheme’, ‘04 Loans for Centrally Sponsored Plan Schemes’, ’05 Loans for Special Schemes’ ‘06 Ways and Means Advances’, ‘07-Pre 1984-85 Loans’ and Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2017.
(11) Delete the footnotes (1) to (5) and (7) to (9).

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

6005 External Debt Suspense (1)

101 Disbursement under Direct Payment Procedure (1)

Note:

(l) This major/minor head will account for the external loan transaction under the Direct Payment Procedure i.e. when the amount is required to be paid by the importer. Payments to Suppliers abroad out of external loans by the Donors will initially be taken as a credit against the relevant grant/loan minor head under the major heads '1605-External Grant Assistance', '6002-External Debt' per contra minus credit to this major/minor head. This minus credit will be relieved when the deposit is received from the Indian importer.

F. Loans and Advances

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6075 Loans for Miscellaneous General services		
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6202 Loans for Education, Sports, Art and Culture.		
01 General Education		
	201	Elementary Education
	202	Secondary Education
	203	University and Higher Education
	204	Adult Education
	205	Languages Development
	600	General
02 Technical Education		
	103	Technical Schools
	104	Polytechnics
	105	Engineering/Technical colleges and Institutes (Will also accommodate Management and Commercial Institutes.)
	800	Other Loans
03 Sports and Youth Services		
	800	Other Loans
04 Art and Culture		
	101	Fine Arts Education
	102	Promotion of Arts and Culture
	104	Archives
	105	Public Libraries
	106	Museums
	800	Other Loans
80 General		
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
6210	**Loans for Medical and Public Health**		
	01 Urban Health Services		
		201	Drug Manufacture
		800	Other Loans
	02 Rural Health Services		
	03 Medical Education, Training and Research		
		101	Ayurveda
		102	Homeopathy
		103	Unani
		104	Siddha
		105	Allopathy
		200	Other Systems
	04 Public Health		
		106	Manufacture of Sera/Vaccine
		107	Public Health Laboratories
		282	Public Health
		800	Other Loans
	80 General		
		800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6211 Loans for Family Welfare		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6215 Loans for Water Supply and Sanitation		
01 Water Supply		
	101	Urban Water Supply Programmes
	102	Rural Water Supply Programmes (1)
	190	Loans to Public Sector and other undertakings
	800	Other Loans
02 Sewerage and Sanitation		
	190	Loans to Public Sector and other undertakings
	800	Other Loans

Note:

(1) Please see Note 2 below the major head ‘2215’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6216 Loans for Housing		
02 Urban Housing		
	190	Loans to Public sector and other undertakings
	201	Loans to Housing Boards
	800	Other Loans
03 Rural Housing		
	190	Loans to Public sector and other undertakings
	201	Loans to Housing Boards
	800	Other Loans
80 General		
	190	Loans to Public sector and other undertakings
	201	Loans to Housing Boards
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6217 Loans for Urban Development		
01 State Capital Development		
	800	Other Loans
02 National Capital Region		
	800	Other Loans
03 Integrated Development of Small and Medium Towns (1)		
	800	Other Loans
04 Slum Area Development		
	800	Other Loans
60 Other Urban Development Schemes		
	800	Other Loans

Note:

(1) The name of each township undertaken under the scheme of Integrated Development of small and medium towns will appear as distinct sub-head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6220 Loans for Information and Publicity		
01 Films		
	190	Loans to Public sector and other undertakings
	800	Other Loans
60 Others		
	190	Loans to Public Sector and other undertakings
	800	Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
6221 Loans for Broadcasting		
	101	Loans to Prasar Bharti

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
6225	**Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities**		
	01 Welfare of Scheduled Castes		
		190	Loans to Public Sector and other Undertakings
		193	Loans to Voluntary Organisations
		800	Other Loans
	02 Welfare of Scheduled Tribes		
		190	Loans to Public Sector and other Undertakings
		193	Loans to Voluntary organizations
		800	Other Loans
	03 Welfare of Backward Classes		
		190	Loans to Public Sector and other Undertakings
		193	Loans to Voluntary Organisations
		800	Other Loans
	04 Welfare of Minorities	190	Loans to Public Sector and other Undertakings
		193	Loans to Voluntary Organisations
		800	Other Loans
	80 General	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
6235	**Loans for Social Security and Welfare**		
	01 Rehabilitation		
		101	Dandakaranya Development Scheme
		102	Displaced Persons from former West Pakistan
		103	Displaced Persons from former East Pakistan
		105	Repatriates from Sri Lanka
		108	Migrants from Pak held Territories of J&K.
		109	Development of Andaman and Nicobar Islands for Rehabilitation
		110	Tibetan Refugees
		112	Relief and Rehabilitation of persons affected by Indo-Pak conflict 1971
		140	Rehabilitation of repatriates from other countries
		200	Other relief measures
		202	Other rehabilitation schemes
		800	Other Loans
	02 Social Welfare		
		101	Welfare of handicapped
		102	Child Welfare
		103	Women's Welfare
		104	Welfare of aged, infirm and destitute
		105	Prohibition
		106	Correctional Services
		108	Ex-gratia payments to Indian Nationals for properties seized by Pakistan during and after 1965 conflict
		190	Loans to Public Sector and Other Undertakings
		193	Loans to Voluntary Organisations
		200	Other Programmes
		800	Other Loans
	60 Other Social Security and Welfare programmes		
		200	Other Programmes
		800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6245 Loans for Relief on account of Natural Calamities		
01 Drought (1)		
	101	Gratuitous Relief
	102	Drinking Water Supply
	103	Special Nutrition
	104	Supply of Fodder
	105	Veterinary Care
	282	Public Health
	800	Other Loans
	901	Deduct-Amount met from Natural Calamities unspent Margin Money Fund.
	902	Deduct-Amount met from the Famine Relief Fund
02 Floods Cyclones(1)		
	101	Gratuitous Relief
	102	Drinking Water Supply
	103	Special Nutrition
	104	Supply of Fodder
	105	Veterinary Care
	106	Repairs and restoration of damaged roads and bridges
	107	Repairs and restoration of damaged office buildings
	108	Repairs and restoration of damaged Govt. residential buildings
	109	Repairs and restoration of damaged water supply, drainage and sewerage works
	111	Ex-Gratia payment to bereaved families
	112	Evacuation of population
	113	Repairs/reconstruction of houses
	114	Loans to farmers for purchase of agricultural inputs
	115	Loans to farmers to clear sand/ silt/salinity from lands
	116	Loans to farmers for repairs of damaged tube wells/pumping sets etc.
	117	Loans to farmers for purchase of livestock
	118	Repairs /replacement of damaged boats and equipment for fishing
	119	Loans to artisans for repairs/replacements of damaged tools and equipment
	120	Loans to owners of salt works
	121	Afforestation
	122	Repairs and restoration of damaged irrigation and flood control works

Note:

(1) Sub-heads corresponding to minor heads in the major head ‘2245- Relief on account of Natural calamities’ may be opened.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6250 Loans for other Social Services		
01 Nutrition		
	201	Production of nutritious foods and Beverages.
	202	Distribution of Nutritious food and Beverages
	800	Other Loans
60 Others		
	201	Labour
	202	Loans to Institute Management Committee of the ITIs
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6401 Loans for Crop Husbandry		
	103	Seeds
	104	Agricultural Farms
	105	Manures and Fertilisers
	106	High Yielding Varieties Programmes
	107	Plant Protection
	108	Food Grains Crops
	109	Commercial Crops
	110	Scheme for small and marginal farmers and Agricultural labourers
	111	Agricultural Education
	112	Development of Pulses
	113	Agricultural Engineering
	114	Development of Oil Seeds
	119	Horticulture and Vegetable Crops
	190	Loans to Public Sector and other undertakings
	195	Loans to Farming Cooperatives
	800	Other Loans (1)

Note:

(1) 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 purpose of ‘Minor Irrigation’, ‘Soil Conservation’ or ‘Area Development’ they will be accounted for under the relevant minor heads below the Major head ‘6402-Loans for soil and water conservation’. This minor head will also include transactions on account of loans for the development and cultivation of ceiling surplus land assigned to the landless.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6402 Loans for Soil and Water Conservation		
	101	Soil Survey and Testing
	102	Soil Conservation
	203	Land Reclamations and Development
	204	Water Conservation
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6403 Loans for Animal Husbandry		
	102	Cattle and Buffalo Development
	103	Poultry Development
	104	Sheep and Wool Development
	105	Piggery Development
	106	Other Live Stock Development
	107	Fodder and Feed Development
	109	Extension and Training
	190	Loans to Public Sector and other undertakings
	195	Loans to animal Husbandry Cooperatives
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6404 Loans for Dairy Development		
	102	Dairy Development Projects (Each Milk Supply Scheme will be a Minor Head)
	190	Loans to Public Sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6405 Loans for Fisheries		
	105	Processing, Preservation and Marketing
	106	Machanisation of fishing crafts
	190	Loans to Public Sector and other Undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6406 Loans for Forestry and Wild Life		
	101	Forest conservation , Development and Regeneration
	103	Environmental Forestry and Wild Life
	104	Forestry

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6407 Loans for Plantations		
01 Tea		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
02 Coffee		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
03 Rubber		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
04 Spices		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
60 Others		
	533	Loans for Jute
	811	Loans for Coconuts
	813	Loans for Cashew
	829	Loans for Arecanut

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6408 Loans for Food Storage and Warehousing		
01 Food		
	101	Procurement and Supply
	103	Food processing
	190	Loans to public sector and other undertakings
	800	Other Loans
02 Storage and Warehousing		
	190	Loans to public sector and other undertakings
	195	Loans to Cooperatives
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6416 Loans to Agricultural Financial Institutions		
	190	Loans to Public Sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6425 Loans for Cooperation		
	106	Loans to Multipurpose Rural Cooperatives
	107	Loans to credit Cooperatives
	108	Loans to other Cooperatives
	190	Loans to public sector and other undertakings

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6435 Loans for other Agricultural Programmes		
01 Marketing and quality control		
	101	Marketing Facilities
	102	Grading and quality control facilities
	105	Forestry
	190	Loans to Public sector and other undertakings
	800	Other Loans
60 Others		
		(Each programme not covered elsewhere will be a minor head)

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6501 Loans for Special programmes for Rural Development		
	201	Integrated Rural Development programme
	202	Drought Prone Area Development Programme
	203	Desert Development Programme

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6505 Loans for Rural Employment		
	200	Other Programmes
	201	National Programmes

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6506 Loans for Land Reforms		
	104	Loans to Allottees of surplus Land
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6515 Loans for other Rural Development programmes		
	101	Panchayati Raj
	102	Community Development
	103	Rural Works Programmes
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
6551 Loans for Hill Areas	
01 Western Ghats	
60 Other Hill Areas	
	Minor Heads Corresponding to functional Major Heads/ Sub Major heads may be opened as necessary

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
6552 Loans for North Eastern Areas	
	Minor Heads Corresponding to functional Major Heads/ Sub Major heads may be opened as necessary

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
6575 Loans for other Special Areas Programmes	
01 Dangs District	
02 Backward Areas	
03 Tribal Areas	
04 Ladakh Autonomous Hill Development Council	
05 Jharkand Area Autonomous Council	
06 Border Area Development	
60 Others	
	Minor Heads Corresponding to functional Major Heads/Sub-Major heads may be opened as necessary

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS
6700	**Loans for Major Irrigation**	
	Each Commercial project will be a sub major head	
	Each Non-Commercial project will be a sub major head	
	60- Others	
	190	Loans to Public Sector and other Undertakings
	800	Other loans

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS
6701	**Loans for Medium Irrigation**	
	Each Commercial project will be a sub major head	
	Each Non-Commercial project will be a sub major head	
	60- Others	
	190	Loans to Public Sector and other Undertakings
	800	Other loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6702 Loans for Minor Irrigation		
	101	Surface Water
	102	Ground Water
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6705 Loans for Command Area Development		
	190	Loans to Public Sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6711 Loans for Flood Control Projects		
	101	Anti-sea Erosion
	102	Flood Control
	108	Drainage

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6801 Loans for Power Projects (1)		
	190	Loans to Public Sector and other undertakings
	201	Hydel Generation
	202	Thermal Power Generation
	203	Diesel/gas power generation
	204	Rural Electrification
	205	Transmission and Distribution
	206	Nuclear Power Generation
	800	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, ‘Thermal Power Generation’, ‘Diesel/gas power generation’, ‘Hydel Generation and ‘Transmission and Distribution’ respectively. Other loans to Electricity Boards, not identifiable with any of these minor heads will be accounted for under the minor head ‘Other Loans to Electricity Boards’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6802 Loans for Petroleum		
01 Exploration and Production of Crude oil and Gas		
	190	Loans to Public Sector and other undertakings
	800	Other Loans
02 Refining and Marketing of Oil and Gas		
	190	Loans to Public Sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6803 Loans for Coal and Lignite		
	190	Loans to Public sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6810 Loans for New and Renewable Energy		
	101	New and Renewable Energy Programmes & Applications
	800	Others

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6851 Loans for Village and Small Industries		
	101	Industrial Estates
	102	Small Scale Industries
	103	Handloom Industries
	104	Handicraft Industries
	105	Khadi and Village Industries
	106	Coir Industries
	107	Sericulture Industries
	108	Powerloom Industries
	109	Composite Village and Small Industries Cooperative
	200	Other Village Industries

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
6852	**Loans for Iron and Steel Industries**		
	01 Mining		
		190	Loans to Public Sector and other undertakings
		800	Other Loans
	02 Manufacture		
		190	Loans to Public sector and Other undertakings
		800	Other Loans

MAJOR / *SUB-MAJOR BEADS*		MINOR HEADS	
6853	**Loans for non-Ferrous Mining and Metallurgical Industries**		
	01 Mineral Exploration and Development	190	Loans to public sector and other undertakings
		800	Other Loans
	02 Non-Ferrous Metals		
		190	Loans to public sector and other undertakings
		800	Other Loans
	60 Other mining and Metallurgical Industries	190	Loans to public sector and other undertakings
		800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6854 Loans for Cement and Non-Metallic Mineral Industries		
01 Cement		
	190	Loans to Public Sector and other undertakings
	800	Other Loans
60 Others		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6855 Loans for Fertilizer Industries		
	101	Loans to Cooperative Fertilizer Factories
	190	Loans to public Sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6856 Loans for Petro-Chemical Industries		
	190	Loans for public sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6857 Loans for Chemical and Pharmaceutical Industries		
01 Chemicals and Pesticides Industries		
	190	Loans to Public Sector and other undertakings
	800	Other Loans
02 Drugs and Pharmaceutical Industries		
	190	Loans to Public Sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
6858	**Loans for Engineering Industries**		
	01 Electrical Engineering Industries		
		190	Loans to Public Sector and other undertakings
		800	Other Loans
	02 Other Industrial Machinery Industries		
		190	Loans to Public Sector and other undertakings
		800	Other Loans
	03 Transport Equipment Industries		
		190	Loans to Public Sector and other undertakings
		800	Other Loans
	04 Other Engineering Industries		
		190	Loans to Public sector and other undertakings
		800	Other Loans

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
6859	**Loans for Telecommunication and Electronic Industries**		
	01 Telecommunications		
		190	Loans to Public Sector and other Undertakings
		800	Other Loans
	02 Electronics		
		190	Loans to Public Sector and Other Undertakings
		800	Other Loans

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
6860	**Loans for Consumer Industries**		
	01 Textiles		
		101	Loans to Co-operative Spinning Mills.
		190	Loans to Public Sector and Other Undertakings
		800	Other Loans
	03 Leather		
		190	Loans to Public Sector and Other Undertakings
		800	Other Loans
	04 Sugar		
		101	Loans to Co-operative Sugar Mills.
		190	Loans to Public Sector and Other Undertakings
		800	Other Loans
	05 Paper and Newsprint		
		190	Loans to Public Sector and Other Undertakings
		800	Other Loans
	60 Others		
		101	Edible Oils
		102	Foods and Beverages
		206	Distilleries
		212	Soap
		213	Plastics
		214	Toilet Preparation
		216	Photo Films
		218	Salt
		317	Jute
		600	Others

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6861 Loans for Atomic Energy Industries		
	104	Heavy Water
	190	Loans to Public sector and other undertakings
	201	Atomic Minerals
	600	Others

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
6875 Loans for other Industries		
01 Opium and Alkaloid Industries		
	107	Ghazipur Opium Factory
	108	Neemuch Opium Factory
	109	Ghazipur Alkaloid Works
	110	Neemuch Alkaloid Works
60 Other Industries		
	190	Loans to Public Sector and other Undertakings (1)
	800	Other Loans

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	
6885 Other Loans to Industries and Minerals		
01 Loans to Industrial Financial Institutions		
	101	Loans to Stressed Asset Stabilisation Fund of Industrial Development bank of India
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
02 Development of Backward Areas		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
60 Others		
	201	Loans under Excise Relief Scheme
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7002 Loans to Railways		
	202	Loans to Railway Development Fund
	203	Deferred Dividend Liability
	204	Loans to Railway Capital Fund

Note:

(1) This Minor Head will cease to be in operation after the entire deferred dividend liability for this period is extinguished.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7051 Loans for Ports and Light Houses		
01 Major Ports		A Minor Head for each Major Port
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
02 Minor Ports		A Minor Head for each Minor Port
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
03 Light Houses and Lightships	190	Loans to Public Sector and other Undertakings
	800	Other Loans
60 Others	190	Loans to Public Sector and other Undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7052 Loans for Shipping		
01 Overseas Shipping		
	101	Loans to S.D.F.C.
	190	Loans to Public sector and Other Undertakings
02 Coastal Shipping		
	101	Loans to Shipping Development Fund Committee
	190	Loans to Public sector and other Undertakings
60 Others		
	101	Loans to Shipping Development Fund Committee
	190	Loans to public sector and other Undertakings

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7053 Loans for Civil Aviation		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7055 Loans for Road Transport		
	101	Loans in Perpetuity to Road Transport Corporations
	190	Loans to Public Sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7056 Loans for Inland Water Transport		
	190	Loans to Public Sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7075 Loans for Other Transport Services		
01 Roads and Bridges		
	190	Loans to Public sector and other undertakings
	800	Other Loans
60 Other Transport Services		
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7225 Loans for Telecommunication services		
	101	Loans to Posts and Telegraphs Revenue Reserve Fund
	190	Loans to public sector and other undertakings

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7275 Loans for other Communication Services		
	190	Loans to public sector and other undertakings
	800	Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
7425 Loans for Other Scientific Research		
	101	Loans to Scientific bodies for pharmaceutical research
	190	Loans to Public Sector and other undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7452 Loans for Tourism		
01 Tourist Infrastructure		
	101	Tourist Centres
	190	Loans to Public Sector and Other Undertakings
	800	Other Loans
60 Others		
	190	Loans to Public Sector and Other Undertakings
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7453 Loans for Foreign Trade Export Promotion		
	190	Loans to Public Sector and other undertakings
	800	Other Loans

MAJOR/ *SUB-MAJOR HEADS*	MINOR HEADS	
7465 Loans for General Financial and Trading Institutions		
	101	General Financial Institutions
	102	Trading Institutions
	800	Other Loans

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7475 Loans for Other General Economic Services		
	101	General Financial Institutions
	102	Trading Institutions
	103	Civil Supplies
	104	Meteorology
	800	Other Loans

MAJOR/ *SUB-MAJOR HEADS*	MINOR HEADS	
7601 Loans and Advances to State Governments		
01 Loans for Non-Plan Schemes		
	101	Loans to cover gap in resources
	102	Share of Small Savings collections
	201	House Building Advances
02 Loans for State Plan Schemes		
	101	Block Loans
	102	Loans as advance Plan Assistance for relief on account of Natural calamities (8)
	103	Loans against External Assistance received in kind
	104	1984-89 State Plan Loans consolidated in term of recommendations of the 9th Finance Commission'.
	105	State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission.
03 Loans for Central Plan Schemes		
	201	Village and Small Industries.
04 Loans for Centrally Sponsored Plan Schemes		
05 Loans for Special Plan Schemes		
	101	Schemes of North Eastern Council
	102	Development of Border Areas.
06 Ways and Means Advances		
	101	Ways and Means Advances for Plan Schemes
	102	Ways and Means Advances towards Expenditure on up gradation of Standards of Administration.
	103	Ways and Means Advances towards Expenditure on net interest liability on account of fresh borrowings and landings
	200	Other Ways and Means Advances
07 Pre-1984-85 Loans (1)		
	101	Rehabilitation of Displaced Persons Repatriates etc. (2)
	102	National Loan Scholarship Scheme (3)
	103	Loans to clear over drafts advanced during 1982-83 and 1983-84 (3)

104	Consolidated Loans to Orissa for Hirakud Project Stage I
105	Small Savings Loans
106	Pre-1979-80 Consolidated Loans for Productive and semi productive purposes (4)
107	Pre-1979-80 consolidated Loans re-consolidated into 25 years/30 years loans (5)
108	Pre 1979-84 consolidated loans (6)
109	Rehabilitation of Goldsmiths
800	Other Loans (7)

08 Centrally Sponsored Schemes

101	Loans to cover gap in resources
201	House Building Advances

09 Other Loans to States

101	Block Loans
102	Schemes of North Eastern Council
103	Loans as Advance Assistance for relief on account of Natural Calamities (8)
104	External Assistance received in kind
105	Development of Border Areas
106	Special Assistance
800	Other Loans

Note:

(1) Deleted
(2) Deleted
(3) Deleted
(4) Deleted
(5) Deleted
(6) Deleted
(7) Deleted
(8) Loans as advance Assistance for drought relief will be adjusted under a distinct sub-head ‘Drought relief.
(9) Sub-Major Heads ‘01 Loans for Non-Plan Schemes’, ‘02 Loans for State Plan Schemes’, ‘03 Loans for Central Plan Scheme’, ‘04 Loans for Centrally Sponsored Plan Schemes’, ‘05 Loans for Special Plan Schemes’, ‘06 Ways and Means Advances’, ‘07 Pre-1984-85 Loans’ and Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2017.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
7602	**Loans and Advances to Union Territory Governments with Legislature**		
	01 Loans for Non-Plan Schemes	101	Loans to cover gap in resources
		102	Share of Small Saving Collections.
	02 Loons for Union Territory plan schemes	101	Block Loans
		102	Loans as advance Plan Assistances for relief on account of Natural Calamities (1)
		103	Loans Against External Assistance in kind
	03 Loans for Central Plan Schemes	101	Schemes of North Eastern Council
	04 Loans for Centrally Sponsored Plan Schemes		
	05 Loans for Special Plan Schemes	101	Schemes of North Eastern Council
	06 Centrally Sponsored Schemes		
		101	Loans to cover gap in resources
	07 Other Loans to Union Territory (with Legislature) Schemes		
		101	Block Loans
		102	Schemes of North Eastern Council
		103	Loans as Advance Assistance for relief on account of Natural Calamities (1)
		104	External Assistance received in kind
		105	Development of Border Areas
		106	Special Assistance
		800	Other Loans

Note:

(1) Refer to Note (8) below the major head ‘7601-Loans and Advances to State Governments’.

(2) Sub-Major Heads ‘01 Loans for Non-Plan Schemes’, ‘02 Loans for Union Territory Plan Schemes’, ‘03 Loans for Central Plan Scheme’, ‘04 Loans for Centrally Sponsored Plan Schemes’, ‘05 Loans for Special Plan Schemes’, and Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2017.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
7605 Advances to Foreign Governments (1)	
	Loans to Government of (Name of the Country)

Note:

(1) A separate minor head may be opened for loan to each foreign country /International organisation/Institution e.g. loans to the Government of Hungary.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
7610 Loans to Government Servants etc (1)	
	201 House Building Advances
	202 Advances for purchase of Motor Conveyances
	203 Advances for purchase of other conveyances
	204 Advances for purchase of Computers
	800 Other Advances

Note:

(1) Advances to Ministers, Deputy Ministers, Presiding Officers of the Houses of Parliament and State Legislatures, Members of Parliament/Members of State Legislatures for the purchase of motor conveyances and House Building advance to Members of State Legislatures shall be, recorded under this Major Head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS

7615 Miscellaneous Loans

101	Loans to Contractors for Purchase of machinery etc (Not debited to works)
200	Miscellaneous loans

G. Inter-State Settlement

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
7810 Inter State Settlement (1)		
	101	India and Pakistan
	102	India and Burma
	103	India and France
	104	Centre and Tamil Nadu
	105	Centre and Maharashtra
	106	Centre and Karnataka
	107	Centre and Kerala
	108	Centre and Rajasthan
	109	Andhra Pradesh and Karnataka
	110	Andhra Pradesh and Maharashtra
	111	Bihar and West Bengal
	112	Maharashtra and Madhya Pradesh
	113	Maharashtra and Rajasthan
	114	Maharashtra and Karnataka
	115	Maharashtra and Gujarat
	116	Tamil Nadu and Kerala
	117	Madhya Pradesh and Rajasthan
	118	Karnataka and Gujarat
	119	Centre and Punjab
	120	Centre and Andhra Pradesh
	121	Centre and Goa
	122	Madhya Pradesh and Chhattisgarh
	123	Uttar Pradesh and Uttranchal
	124	Bihar and Jharkhand
	125	Andhra Pradesh and Telangana

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 Re-organisation Acts as well as the financial settlement between the centre and foreign countries. Minor heads other than those provided for 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 HEADS	
7999 Appropriation to the Contingency Fund		
	201	Appropriation to Contingency Fund

CONTINGENCY FUND

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8000 Contingency Fund		
	201	Appropriation from the Consolidated Fund (1) Each major head in the Consolidated Fund (Revenue Expenditure, 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 '7999- Appropriations to Contingency Fund', will be credited under this minor head.

PUBLIC ACCOUNT

I. Small Savings, Provident Fund etc.

(a) National Small Savings Fund

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8001 National Savings Deposits		
	101	Post Office Savings Account,1981
	105	Post Office Recurring Deposit,1981
	106	Post Office Time Deposits (1 year), 1981.
	107	Post Office Time Deposits (2 year), 1981.
	108	Post Office Time Deposits (3year), 1981.
	109	Post Office Time Deposits (5 year), 1981.
	110	Post Office Monthly Income Account, 1987.
	111	Senior Citizen Savings Scheme, 2004.
	112	Discontinued National Savings Deposit Schemes.
	113	Sukanya Samriddhi Account

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8002 National Savings Certificates		
	101	Post Office Certificates (1) (2)
	104	Defence Savings Certificates (1)
	106	National Development Bonds
	107	Post Office Certificates (New Series)

Note:

(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 post office certificates are transferred to revenue under the head ‘0075-Miscellaneous General Services 101-Unclaimed Deposits’, at the end of 3rd year after the year's accounts in which the certificates mature.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8006 Public Provident Funds		
	101	Public Provident Funds

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8007 Investments of National Small Savings Fund		
	101	Investment in Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-1999
	102	Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-1999
	103	Investment in Special State Government Securities (1)
	104	Investment of sums, received in NSSF on redemption of Special Central/State Government Securities, in special Central Government Securities
	105	Investment under other instruments (2)

Note:

(1) Name of the State will appear as sub-head.

(2) Each borrowing institution shall appear as a distinct sub-head under this minor head.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
8008	**Income and Expenditure of National Small Savings Fund**		
	01-Income from Investments of Small Savings Collections		
		101	Interest on Investment in Special Central Government Securities issued against outstanding balances as on 31-3-1999
		102	Interest on Investment in Special Central Government Securities against collections from 1-4-1999
		103	Interest on Investment in Special State Government Securities (1)
		104	Interest on Investment in Special Central Government Securities issued against reinvestment of sums received in NSSF on redemption of special securities
		105	Interest on Investments in other instruments (2)
	02-Interest Payments to Subscribers		
		101	Interest on National Savings Deposits
		102	Interest on National Savings Certificates
		103	Interest on Public Provident Fund
	03- Management Cost		
		101	Payment of agency charges to Department of Posts
		102	Payment of agency charges to Public Sector Banks
		103	Payment of agency commission to agents
		104	Cost of Printing
	04-Other Income of NSSF		
		800	Other Receipts

Note:

(1) Name of the State will appear as sub-head.

(2) Each borrowing institution shall appear as a distinct sub-head under this minor head.

(b) State Provident Funds

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
8009	**State Provident Funds**		
	01 *Civil*	101	General Provident Funds
		102	Contributory Provident Fund
		103	I C S Provident Fund (1)
		104	All India Services Provident Fund
	02 *Defence*	101	Defence Savings Provident Fund
		102	Defence Services Officers Provident Fund
		103	Defence Services Personnel Provident Fund
		104	Indian Ordnance Factories Workmen's Provident Fund
		105	Indian Naval Dockyard Workmen's Provident Fund
		106	Other Miscellaneous Provident Fund
	03 *Railways*	101	State Railways Provident Fund (2)
		102	Transferred Railways Personnel Provident Fund (2)
	04 *Interest Suspense*	101	Interest Suspense Account (4)
	60 *Other Provident Funds*	101	Workmen' s Contributory Provident Fund
		102	Contributory Provident Pension Fund
		103	Other Miscellaneous Provident Funds (3)

Note:

(l) ICS (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.

(c) Other Accounts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8010 Trusts and Endowments		
	101	Treasury Note (1)
	102	Endowment By the Late King Of Oudh
	103	‘Trusts Created by the Edavagai Rights Acquistion Act, 1955’
	104	Endowments for Charitable and Educational Institutions
	105	Other Trusts (2)

Note:

(1) Separate sub-heads may be opened for the Treasury Note on account of the ‘Bhonsla and other Nagpur Temples’ and ‘Non-Transferable Note at 4% (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 Willamson Education Endowments Fund (Assam)' 'Deposits of Gopal Chandra Trust Fund ‘(Assam)’, 8% and 6% Perpetual loans (Madras and other similar trusts, if any, for each of which there will be specific sub-heads).

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8011 Insurance and Pension Funds		
	102	Family Pension Funds (2)
	103	Central Government Employees' Group Insurance Scheme (4)
	104	Union Territory Employees' Group Insurance Scheme (5)
	105	State Government Insurance Fund (1)
	106	Other Insurance and pension Funds (3)
	107	State Government Employees' Group Insurance Scheme (5)

Note:

(1) This minor head will record transactions connected with Insurance Schemes run by State Governments with specific sub-heads for Life Insurance Schemes and General Insurance Schemes.

(2) This minor head will record transactions relating to Bombay Family Pension Fund of Govt. servants, Bengal Un-covenanted Service Family Fund, General Family Pension Fund of GRADE IV Governments Servants, Hindu Family Annuity Fund etc., under distinct sub-heads.

(3) Each category of Insurance or Pension Funds will be recorded separately under distinct sub-heads.

(4) Subscriptions recovered under the scheme will be credited to the minor head proper by all concerned accounting authorities, Apportionment thereof will however be done by the C.G.A.'s Organisation between the following two sub-heads:-

(a) Insurance fund

(b) Savings Fund

(5) The nomenclature of the minor head shall contain the name of the State or Union Territory as the case may be e.g. ‘Punjab State Government Employees' Group Insurance Scheme ‘ This minor head will have two sub-heads viz :-

(a) Insurance Funds

(b) Savings Fund

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8012 Special Deposits and Accounts		
	101	Investment of Deposits of U.S Counterpart Funds
	102	Special Securities Issued to Foreign Government under Bilateral Trade Agreements
	103	Special Securities Issued to Rural Electrification Corporation
	104	Special Securities Issued to Industrial Development Bank of India
	105	Special Securities Issued to Unit Trust of India
	106	Special Securities Issued to National Bank for Agricultural and Rural Development
	107	'Special Deposits by Provident, Superannuation and Gratuity Fund'
	108	Special Drawing Rights at the I.M.F
	109	Income Tax Annuity Deposits
	110	Compulsory Deposits
	111	Deposits By State Bank of India
	112	Deposits by the Kudremukh Iron ore Company Ltd.
	113	Deposits by the Indian Oil Corporation
	114	Deposits by the Madras Refineries Ltd.
	115	Deposits by the General Insurance Corporation and its Subsidiaries
	116	Deposits by the Life Insurance Corporation of India
	117	Deposits of Unit Trust of India
	118	Deposits of the I.B.R.D
	119	National Deposit Scheme
	120	Special Securities Issued to Nationalised Banks
	121	Special Deposits by the Employees State Insurance Corporation
	122	Special Deposits by the Unit Trust
	123	Special Deposits of Employees Provident Fund Scheme (Administration Fund)
	124	Special Deposits of Employees Deposit Linked Insurance Scheme (Administration Fund)
	125	Petroleum Bonds (1)
	126	Special Securities issued to Stressed Assets Stabilization Fund in consideration of stressed Assets of IDBI
	127	Special Securities issued to Food Corporation of India
	128	Special Securities issued to Oil Marketing Companies (8.13 per cent Oil Marketing Companies' Government of India Special Bonds, 2021)
	129	Issue of Special Bonds to Fertilizers Companies as compensation towards fertilizer subsidy

Note (1) A separate sub-head may be opened for different series of Bonds.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8013 Other Deposits and Accounts		
01 Deposit Schemes for Retiring Employees.		
	101	Deposit Scheme for Retiring Government Employees, 1989
	102	Deposit Scheme for Retiring Employees of Public Sector Companies, 1991.
60 Other Deposits Schemes		
	101	Mahila Samriddhi Yojna for Rural Women

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8014 Postal Life Insurance Schemes		
01 Postal Life Insurance Schemes		
	101	Net PLI Corpus as on 31st October, 2009
	102	PLI Whole Life Assurance Schemes
	103	PLI Convertible Whole Life Assurance Schemes
	104	PLI Endowment Assurance Schemes
	105	PLI Anticipated Endowment Assurance Schemes
	106	PLI Joint Endowment Assurance Schemes
	107	PLI Children Policy Schemes
	108	Loans to PLI Policy Holders
02 Rural Postal Life Insurance Schemes		
	101	Net RPLI Corpus as on 31st October, 2009
	102	RPLI Whole Life Assurance Schemes
	103	RPLI Convertible Whole Life Assurance Schemes
	104	RPLI Endowment Assurance Schemes
	105	RPLI Anticipated Endowment Assurance Schemes
	107	RPLI Children Policy Schemes
	108	Loans to RPLI Policy Holders

Note:

(6) The words/phrases ‘Postal Life Insurance’, ‘PLI’ and/or ‘PLIF’, wherever occur shall include the Civil PLI (CPLI) and Military PLI (MPLI) schemes.

(7) The balances as on 31st October, 2009 under the minor head ‘101-Postal Insurance and Life Annuity Fund’ below Major Head ‘8011-Insurance

and Pension Funds' shall be transferred to the respective minor heads '101' under both the sub-major heads below this major head.

(8) Minor heads '102' onwards below both the sub major heads under this major head indicate balances accruing on or after 1st November, 2009.

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**	
8015	**Investments of Post Office Insurance Fund**		
	01 Investments of net corpus as on 31st October, 2009 in dated securities		
		101	Investments of Net Postal Life Insurance (PLI) Corpus as on 31st October, 2009, in dated securities
		102	Investments of Net Rural Postal Life Insurance (RPLI) Corpus as on 31st October, 2009, in dated securities
	02 Investments of net Postal Life Insurance Fund (PLIF) accretions from 1st day of November, 2009 onwards(2)		
		101	Investments made through 'SBI Funds Management Private Ltd.'
		102	Investments made through 'UTI Asset Management Company Ltd.'
		103	Investments in Fixed and Term Deposits
		104	Other Investments
	03 Investments of net Rural Postal Life Insurance Fund (RPLIF) accretions from 1st day of November, 2009 onwards(2)		
		101	Investments made through 'SBI Funds Management Private Ltd.'
		102	Investments made through 'UTI Asset Management Company Ltd.'
		103	Investments in Fixed and Term Deposits
		104	Other Investments

Note:

(1) The words/phrases 'Postal Life Insurance', 'PLI' and/or 'PLIF', wherever occur shall include the Civil PLI (CPLI) and Military PLI (MPLI) schemes.

(2) Each type of investments made against the net accretions from 1st November, 2009 shall be accounted for under distinct sub/detailed heads below the respective minor heads.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8016 Income & Expenditure of Post Office Insurance Fund		
01 Incomes on Investments of PLI Funds		
	101	Interest Income on Balance PLI Funds/Corpus as on 31-10-2009 from Central Government(2)
	102	Interest Income on Investments of PLI Funds in dated securities from net PLI corpus at the close of 31st October, 2009
	103	Interest Income on investments from net PLI accretions from 1st November, 2009 onwards, in various securities/instruments
	104	Interest Income on Loans to the PLI policy holders
	105	Dividend Incomes on investments of PLI Funds in Equity Shares (3)
	106	Price Differential (Profit) on sale/discharge/ redemption/ disposal of various securities
	107	Price Differential (Losses) on sale /discharge/ redemption/ disposal of various securities
	108	Receipts on account of Bonus Shares (Face Value) received against Equity Shares acquired from PLI Funds
02 Incomes on Investments of Rural PLI Funds		
	101	Interest Income on balance RPLI Funds/ Corpus as on 31.10.2009 from Central Government (2)
	102	Interest Income on Investments of RPLI funds in dated securities from net RPLI corpus at the close of 31st October, 2009
	103	Interest Income on Investments from net RPLI accretions from 1st November, 2009 onwards, in various securities/ instruments
	104	Interest Income on Loans to the RPLI policy holders
	105	Dividend Incomes on investments of RPLI Funds in Equity Shares (3)
	106	Price Differential (Profit) on sale/ discharge/ redemption/ disposal of various securities
	107	Price Differential (Losses) on sale/ discharge/ redemption/ disposal of various securities
	108	Receipts on account of Bonus Shares (Face Value) received against Equity Shares acquired from RPLI Funds

03 Other Incomes of Post Office Insurance Fund

101	Other Incomes in respect of Postal Life Insurance Funds (PLIF)
102	Other Incomes in respect of Rural Postal Life Insurance Funds (RPLIF)

04 Establishment related Expenditure

101	Postal Life Insurance Directorate
102	Post Office Insurance Fund Investment Division
103	Director of Postal Life Insurance, Kolkata
104	Postal Life Insurance Branches in various Circles
105	Expenditure related to Rural Postal Life Insurance (Sub Fund)

05 Bonus Payments to the Policy Holders

101	Bonus Payments to the PLI Policy Holders
102	Bonus Payments to the Rural PLI Policy Holders

06 Management Costs

101	Promotion and Marketing
102	Professional Services
103	Payments of Remunerations to Portfolio/ Fund Manager
104	Payments of Remuneration to Department of Posts
105	Payments of charges to Custodian Banks
106	Payments of brokerage/commission to Brokers, Agents, etc.
107	Payments of various Levies and Taxes, etc.

07 Evaluation of Post Office Insurance Fund

101	Profit as a result of Evaluation of the assets of PLIF
102	Loss as a result of Evaluation of the assets of PLIF
103	Profit as a result of Evaluation of the assets of RPLIF
104	Loss as a result of Evaluation of the assets of the RPLIF

Note:

(1) The words/ phrases ‘Postal Life Insurance’, ‘PLI’ and/ or ‘PLIF’ wherever occur, shall include the Civil PLI (CPLI) and Military PLI (MPLI) schemes.

(2) These minor heads will be operated for booking the interest received from central Govt. on the balances of PLI/ RPLI as on 31st October, 2009 until they are converted into dated securities.

(3) These minor heads will be operated for booking the dividend on investments of balances of PLI/RPLI beyond 1st November, 2009.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8031 Other Savings Deposits		
	102	State Savings Bank Deposits (1)

Note:
(1) Under this minor head separate sub-head 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, 15 Years Cumulative Time Deposit Accounts, Treasury Savings Bank Deposits, Treasury Fixed time deposits, etc run by the State Governments.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8032 Other Savings Certificates		
	102	State Savings Certificates
	103	Treasury Savings Deposit Certificates (1)
	105	Savings Certificate – Bank Series (1)

Note:
(1) Separate sub-heads may be opened for each type of savings certificates, such as Cash Certificates, Savings Certificates of different denominations etc. run by the State Governments.

J. Reserve Funds

(c) Reserve Funds Bearing Interest

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8115 Depreciation/Renewal Reserve Funds		
	101	Depreciation Reserve Funds-Railways (Commercial Lines) (1)
	102	Depreciation Reserve Funds-Railways (Strategic Lines) (l)
	103	Depreciation Reserve Funds- Government Commercial Departments and Undertakings (2)
	104	Depreciation Reserve Funds- Government Non-Commercial Departments and Undertakings (2)
	105	Depreciation Reserve Funds-Investment Account (3)

Note:

(1) Interest on the balances of these funds as well as interest and dividends on securities purchased from these funds are also credited to these heads.

(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
8116 Revenue Reserve Funds	
	102 Railway Revenue Reserve Fund-Investment Account
	104 Posts and Telegraphs Revenue Reserve Fund
	105 Telecommunication Revenue Reserve Fund

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
8117 Development Funds	
	101 Railway Development Fund-Commercial Lines (1)
	102 Railway Development Fund-Strategic Lines (1)

Note:

(1) This Fund has been set up for financing expenditure on the following items:

(a) All works relating to amenities for passengers and other Railway users including additions to existing or new works, provided that, where the original cost of the existing work was charged to Revenue, being within the new Minor Works limit, the whole cost of a new work replacing the old one shall be charged to the Development Fund. The items which constitute amenity works are listed in Note 2 (A) below para 910 of Indian Railway General Code, Vol. I.

(b) Labour Welfare works including additions to existing or new works estimated to cost individually above Rs. 25,000.

(c) Un-remunerative works for improvement of operational efficiency costing more than Rs. 3 lakhs each.

(d) The cost of construction of New Lines, completed before 1st April, 1955 or in progress on that date which are necessary but un-remunerative. For this purpose the cost of an un-remunerative project except land will, in the first instance, be charged to the Railway Development Fund and adjustment between Capital and Railway Development Fund will be made after the results of actual working in the sixth or any earlier year after opening are available so that the yield on the portion debited to Capital reached the prescribed standard of remunerativeness, the balance being debited to the Railway Development Fund to the extent necessary. Each such case will be decided by the Railway Board.

The details of expenditure to be booked under items (a), (b) and (c) above are given in the explanatory Note Nos. 47, 48 and 49 respectively in Appendix-xi to the Indian Railway Code for Accounts Department, Part I (Third Reprint. 1957).

Interest on the balances of this fund as well as interest and dividends on securities purchased from this fund are also credited to this fund.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

8118 Capital Reserve Funds

101 Capital Reserve Fund-Posts and Telegraphs (1)
105 Telecommunication Capital Reserve Fund
106 Railway Capital Fund

Note:

(1) The sub-head will be as under

Receipts

(i) Appropriation from Posts and Telegraphs Surplus.
(ii) Supplementary Depreciation towards inflationary element.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8121 General and other Reserve Funds		
	101	General and Other Reserve Funds of Govt. Commercial Departments/Undertakings (1)
	102	Development fund for Agricultural Purposes
	103	Railway Pension Fund-Commercial Lines (2)
	104	Railway Pension Fund-Strategic Lines (2)
	107	Staff Benefit Fund (Railway Commercial Lines)
	108	Staff Benefit Fund (Railways Strategic Lines)
	109	General Insurance Fund
	110	General Insurance Fund-Investment account
	111	Contingency Reserve Fund -Electricity (3) (4)
	112	Contingency Reserve Fund -Electricity-Investment Account (4)
	113	Amenities Reserve Fund
	114	Amenities Reserve Fund-Investment Account
	115	Natural Calamities Unspent Marginal Money Fund
	116	Natural Calamities Unspent Marginal Money Fund-Investment Account
	117	Employees Welfare Fund (Andhra Pradesh State)
	118	National Fund for Control of Drug Abuse
	122	State Disaster Response Fund
	124	Price Stabilization Fund
	125	Pharmaceutical Research and Development Support Fund
	126	State Disaster Response Fund-Investment Account
	127	Senior Citizens' Welfare Fund (5)

Note:

(1) This minor head will record transactions on account of General Reserve Funds of Government commercial departments such as the General Reserve Fund of Light Houses and Lightships, and Deposits of other Reserve Funds of Government commercial undertakings. Each fund may be recorded under a distinct sub-head.

(2) These funds 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 '8116- Revenue Reserve Funds.'

(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.

(5) This minor head will include following Sub-heads:
(i) 01-Unclaimed Deposits
(ii) 02-Interest on Unclaimed Deposits.

(b) Reserve Funds not Bearing Interest

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8222 Sinking Funds		
01 Appropriation for reduction or avoidance of Debt		
	101	Sinking Funds (1)
	102	Other Appropriation (2)
02 Sinking Fund Investment Account (3)		
	101	Sinking Fund-Investment Account

Note:

(1) This head is credited with the amount set apart each year for the sinking fund created for a loan by charge to ‘2048- 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 ‘8680- Miscellaneous Government Account 101-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 ‘8680- Miscellaneous Government Account 101-Ledger Balance Adjustment Account’ by per contra debit to this head.

A Consolidated Sinking Fund for all loans floated, instead of each individual Sinking Fund in respect of each such loan can be maintained at the option of the concerned Government provided contributions representing each loan are continued to all the Sinking Funds, the maintenance of which is obligatory under any law or any understanding given by the Government in the case of any such loan.

(2) This head will be closed to ‘8680- Miscellaneous Government Account 101-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 Governments decide that such receipt on interest and payment of advance interest on securities purchased will be taken to the revenue account under ‘0049- Interest Receipts /2049- Interest payments’.

MAJOR/*SUB-MAJOR HEADS* **MINOR HEADS**

8223 Famine Relief Fund (3)

101 Famine Relief Fund (1)
102 Famine Relief Fund-Investment Account (2)

Note:

(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 '8680- Miscellaneous Government Account 101-Ledger Balance Adjustment account'.

(2) The sub-heads will be 'Purchase of Securities' and 'Sale of Securities'.

(3) The term 'Famine' is to be interpreted in the widest sense to cover Natural Calamities of all types such as floods, drought, earth-quakes etc.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**
8224 Central Road Funds (l)

101 Central Road Fund (1)

Note:

(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 the major head'3054 Roads and Bridges' in the accounts of the Central Government. Out of this amount 80% is allocated to the States etc. and the balance 20% 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 there from 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 ‘3054- Roads and Bridges' or any other appropriate head of account concerned and '3451- 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% allocation to the States or from the Reserves are debited in the Central Books to the major head '3601- 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'1601- Grants-in-aid from Central Government'. Out of these amounts, the allocations other than those from reserves, are credited to major head '8449- Other Deposits- Subventions from Central Road Fund', by per contra debit to the major head ‘3054- 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 deposit 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 '3602- Grants-in-aid to Union Territory 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 ‘1601- Grants-in-aid from Central Government’. The expenditure in reimbursement of which these grants are made, is debited to the Major Head '3054- Roads and Bridges'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8225 Roads and Bridges Fund		
01 National Highways Permanent Bridges Fees Fund (1)		
	101	National Highways Permanent Bridges Fees Fund
02 State Roads and Bridges Fund		
	101	Stale Road and Bridges Fund
	102	State Road and Bridges Fund-Investment Account

Note:

(1) This Fund is constituted out of the proceeds of levy of fees for services rendered relating to the use of permanent bridges costing more than Rs.25 lakhs each, completed and opened to traffic on or after 1st April, 1976 on National highways. The proceeds from the fees shall initially form part of the Consolidated Fund of India under the major head '1054'. The expenditure incurred by the State/U.T. Governments for collection of fees shall be reimbursed to that Government at actual for each bridge subject to a maximum limit of 12% of the total collections effected within the State/UT and shall be debited to the sub-head 'Cost of collection of fees payable to State Govt./U.T. Governments' below the major and minor heads '3054-Roads and Bridges -Fees on National Highways permanent Bridges'

A sum equal to the amount estimated to be received during a year shall be provided for transfer to the Fund Account by contra debit to the major head '3054 Roads and Bridges' in the account of the Central Government Similarly, the debit initially appearing in accounts on account of cost of collection below the major head '3054' referred to above shall also be relieved by debit to the Fund Account by contra credit to the major head '3054'. The procedure prescribed in Para 3.4 of the General Direction shall be followed for this purpose. The amount outstanding to the credit of the Fund will be allocated by the Central Government for development of National Highways in the State and Union Territory Governments and the amount so allocated shall, as far as possible, be equal to the net fees collected in the respective States/UTs under these Rules.

The allocation so made to the States and Union Territory Governments shall be over and above the normal plan allocation which shall be augmented to the extent of net proceeds as stated above. The proceeds of the fees remaining unutilised at the end of a financial year shall not lapse at the close of that financial year but shall be available for being utilised during subsequent year or years against the individual works to be approved by the Central Government.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

8226 Depreciation/Renewal Reserve Fund

101 Depreciation Reserve Funds of Government Commercial Departments/Undertakings (1)

102 Depreciation Reserve Funds of Government Non-Commercial Departments (1) (2)

Note:

(1) Please see Note (2) below the Major Head'8115- 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 Governments like the Government Presses.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

8228 Revenue Reserve Funds

101 Revenue Reserve Funds (1)

102 Revenue Reserve Funds-Investment Account

Note:

(1) The minor head is intended to record such funds as 'Special Revenue Reserve Fund (Gujarat)' and similar other temporary Revenue Reserve Funds, if any, in other States, which should be distinctly recorded under sub-heads below this minor head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8229 Development and Welfare Funds		
	101	Development Funds For Educational Purposes (1)
	102	Development Funds For Medical and Public Health Purposes (2)
	103	Development Funds For Agricultural Purposes (3)
	104	Development Funds For Animal Husbandry Purposes (9)
	105	Sugar Development Fund
	106	Industrial Development Funds (5)
	107	Funds for Development of Milk Supply
	108	Mining Areas Development Funds
	109	Cooperative Development Funds (4)
	110	Electricity Development Funds (6)
	111	Capital Construction Funds
	112	Port Development Funds
	113	Port Development Funds-Investment Account
	114	Mines Welfare Funds (7)
	115	Cine- Workers Welfare Fund
	116	Kutch Benevolent Funds
	117	National Bio-Technological Core Fund
	118	National Science and Technology Entrepreneurship Development Fund
	119	Employment Guarantee Fund
	120	Customs and Central Excise Welfare Fund
	121	Performance Award Fund (11)
	122	Customs and Central Excise Special Fund for acquisition of anti smuggling equipment etc
	123	Consumer Welfare Fund (10)
	124	National Fund for Control of Drug Abuse.
	125	Central Resource Pool for Development of North Eastern Region
	126	Development Fund for Tea Sector
	127	Prarambhik Shiksha Kosh
	128	Indian Community Welfare Fund
	200	Other Development and Welfare Fund (8)

Note:

(1) This minor head will include funds like ‘University Fund', ‘Library Funds', ‘Scholarship 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 Funds', ‘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 are invested, the corresponding investment should also be exhibited under distinct sub-head.

(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) ‘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.

(8) 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', 'Fishermen'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.

(9) Includes 'world food programme-maize fund' as a distinct sub-head.

(10) The debits to Consumer Welfare Fund under this head on this account may be adjusted by per -contra credit to sub-head 'Deduct - Amount met from Consumer Welfare Fund' under the minor head 'Transfer from reserve funds' below major heads ‘3456’, ‘3601’ & ‘3602’ which may be opened according to the need.

(11) This Minor Head will not be used for fresh transaction w.e.f. 01-04-2017.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
8230 Special Railway Safety Fund	
	101 Special Railway Safety Fund (Commercial)
	102 Special Railway Safety Fund (Strategic)

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
8231 Railway Safety Fund	
	101 Railway Safety Fund (Commercial)
	102 Railway Safety Fund (Strategic)

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
8232 Rural Employment Guarantee Funds	
	101 National Rural Employment Guarantee Funds

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8235 General and other Reserve Funds		
	101	General Reserve Funds of Government Commercial Departments/ Undertakings
	102	Zamindari Abolition Fund
	103	Religious and Charitable Endowment Funds
	104	Railway Safety Works Fund
	105	General Insurance Fund (1)
	106	General Insurance Fund-Investment Account (1)
	107	Ethyl Alcohol Storage Facilities Fund
	108	Ethyl Alcohol Effluent Disposal Facility Fund
	110	Food Grains Reserve Fund
	113	National Renewal Funds
	114	State Renewal Fund (4)
	115	Telecom Regulatory Authority of India General Fund
	116	Investor Education and Protection Fund
	117	Guarantee Redemption Fund
	118	Universal Service Obligation Fund
	119	National Calamity Contingency Fund
	120	Guarantee Redemption Fund – Investment Account
	121	MUTP loan repayment reserve fund
	122	Insurance Regulatory and Development Authority Fund
	124	Farmers' Debt Relief Fund (FDRF)
	125	National Disaster Response Fund (NDRF)
	126	Central Electricity Regulatory Commission Fund
	127	Warehousing Development and Regulatory Authority Fund
	128	National Social Security Fund for Unorganized Labour
	129	National Clean Energy Fund
	131	Nirbhaya Fund
	133	Securities and Exchange Board of India General Fund
	134	Power System Development Fund
	135	Rastriya Swachhata Kosh
	138	Gold Reserve Fund-Sovereign Gold Bond Scheme, 2015
	139	Gold Reserve Fund-Gold Monetisation Scheme, 2015
	141	Krishi Kalyan Kosh
	142	Bharat Infrastructure Kosh
	143	Goods and Services Tax Compensation Fund
	200	Other Funds (2)
	201	Other Funds-Investment Account (3)

Note:

(1) Transactions relating to ‘Motor Vehicles (Third Party) Insurance Fund' and the corresponding investments should be shown under distinct sub-heads. Also includes transactions pertaining to the following funds which should be recorded under distinct sub heads.

(i) Emergency Risks (Goods) Insurance Fund, 1962
(ii) Emergency Risks (Factories) Insurance Fund, 1962
(iii) Emergency Risks (Goods) Insurance Fund, 1971
(iv) Emergency Risks (Undertakings) Insurance Fund, 1971
(v) War Risks (Marine Hulls) 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) if any, should be recorded under distinct sub-heads under this minor head.

(4) The nomenclature of the minor head shall contain the name of the State or Union Territory, as the case may be.

K. Deposits and Advances

(a) Deposits Bearing Interest

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
8336 Civil Deposits		
	101	Security Deposits (1)
	800	Other Deposits

Note

(1) This will also record Security Deposits deposited by Emigrants prior to 14-9-87 (which were also earning interest with the banks) under Emigration Rules, 1983 and which are transferred by State Bank of India, Bombay and State Bank of Patiala, New Delhi to Government Accounts.

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
8337 Deposits of Railways		
	101	Indian Railway Deposits
	102	IRCA-Employees' Provident Fund (1)
	103	Contributory IRCA-Employees' Provident Funds-Investment Account
	104	Non Contributory IRCA-Employees' Provident Funds-Investment Account

Note:

(1) ‘Contributory’ and ‘Non-contributory Fund’ will be recorded under separate sub-head under this minor head.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

8338 Deposits of Local Funds

101 Deposits of Municipal Corporations (1)
102 Deposits of State Transport Corporations
103 Deposits of State Housing Boards
104 Deposits of other Autonomous Bodies (2)

Note:

(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**

8342 Other Deposits

101 National Defence Fund
102 Deposits of Shipping Development Fund
103 'Deposits of Government Companies, Corporations etc. (1) '
104 'Coal Mines Pension Scheme. 1998'
105 'Coal Mines Deposit-Linked Insurance Scheme,1976'
106 'Employees' Family Pension Scheme,1971'
107 Deposits Towards Payment of Estate Duty
108 'Deposits of Income Tax, Super Tax EPT and Surcharge'
109 Own Your Telephone Exchange Deposits
110 Telephone Application Deposits
111 Telex Application Deposits
112 Field Deposits
113 Solarium Fund
114 Leased Telecommunication Facility Deposits
115 Deposits by MTNL for financing Telecommunication Projects
116 Deposits of State Bank of India under NRI Bonds Scheme.
117 Defined Contribution Pension Scheme for Government Employees
120 Miscellaneous Deposits (2)

Note:

(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.

(b) Deposits Not Bearing Interest

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8443 Civil Deposits		
	101	Revenue Deposits (1)
	102	Customs and opium Deposits (2)
	103	Security Deposits (3)
	104	Civil Courts Deposits (4)
	105	Criminal Courts Deposits
	106	Personal Deposits (5)
	107	Trust Interest Funds (6)
	108	Public works Deposits
	109	Forest Deposits
	110	Deposits of Police Funds
	111	Other Departmental Deposits
	112	Deposits for purchases etc. in India (7)
	113	Deposits for purchases etc, abroad (8)
	114	Export Trade Deposits
	115	Deposits received by Government Commercial Undertakings
	116	Deposits under various Central and State Acts (9)
	117	Deposits for work done for Public bodies or private individuals (10)
	118	Deposits of fees received by Government servants for work done for private bodies
	119	Companies Liquidation Accounts (11)
	120	Deposits of Autonomous District and Regional Funds (Assam, Meghalaya and Mizoram)
	121	Deposits in Connection with Elections (13)
	122	Mines Labour Welfare Deposits (14)
	123	Deposits of Educational Institutions
	124	Unclaimed Deposits in the G.P. Fund (15)
	125	Unclaimed Savings Bank Deposits
	126	Unclaimed Deposits in other Provident Funds (15)
	127	Deposits of Local Bodies for meeting claims of contractors/ employees' pensioners etc. who have migrated to Pakistan
	128	Deposits on a/c of Government deposits transferred from Pakistan
	129	Deposits on a/c of cost price of Liquor, Ganja and Bhang
	130	Provident Societies Liquidation Account (12)
	800	Other Deposits (16)

Note:

(1) Revenue deposits are made in Revenue Courts or in connection with revenue administration.

(2) These will appear as deposits of the Central Government in the books of several Principal Account Officers of Ministries/Departments.

(3) These will include earnest money deposits made by intending tenderers of the Civil 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 of intending tenderers of the P.W.D., these 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. Department as security deposit of contractors, they may be transferred to the minor head ‘P.W.D. deposits' in terms of 188 of Central Government Accounts (R & P) Rules 1983. This head also includes cash security deposits realised under the financial rules of the Government and Security Deposits under Emigration Rules, 1983. Cash security deposits of subordinates of the P.W.D. realised in public works divisions will, however, be credited under the minor head 'public works deposits'.

(4) Under Civil Court Deposits, Supreme Court, High Courts, Small Causes 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 Deposit’ 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 organisations etc. in the State Government

(8) Amounts deposited in respect of purchase and procurements under foreign Credit/Loan agreements are adjusted under a sub-head ‘Purchases under Credit/Loan agreements’, while those relating to other purchase 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 the Indian Nationals for procurement of Educational Certificates etc. for them from the Bangladesh authorities (Through 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 the 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, namely that action shall be taken to lapse all deposits to Government, keeping in view the provisions of Rule 189 of Central Government (Receipt and Payment) Rules, 1983 or Rule 635 of C.T.Rs. or the corresponding provisions in the State Treasury Rules/Codes etc. The amount should, by transfer, be credited to the head of account ‘0075-Misc. General services-unclaimed deposits’, after keeping a note in the Register of deposits against the relevant items.

(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 (MP)’, ‘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**

8444 Defence Deposits

101 Defence Services Deposits
102 Unclaimed Provident Fund Deposits (1)
800 Other Deposits (2)

Note:

(1) See Note (15) below the major head ‘8443- Civil Deposits’.
(2) This minor head will include ‘Trust interest account’.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

8445 Railway Deposits

101 Indian Railway Deposits
102 Deposits of Branch Line Companies
103 Unclaimed Provident Fund Deposits (1)
104 Trust Interest Account (2)
800 Other Deposits

Note:

(1) See Note (15) below major head ‘8443-Civil Deposits’.
(2) This minor head will record interest realised on Government securities of contractors etc. pending distribution thereof to the Depositors.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8446 Postal Deposits		
	101	Postal Deposits
	102	Other Postal Deposits
	800	Other Deposits (1)

Note:
(1) See Note (2) below the major head ‘8444-Defence Deposits’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8447 Telecommunication Deposits		
	101	Telecommunication Deposits
	800	Other Deposits(1)

Note:
(1) See Note (2) below major head ‘8444- Defence Deposits’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8448 Deposits of Local Funds		
	101	District Funds
	102	Municipal Funds
	103	Cantonment Funds
	104	Funds of Insurance Association of India
	105	State Transport Corporation Funds
	106	Funds of the ICAR
	107	State Electricity Boards Working Funds
	108	State Housing Boards Funds
	109	Panchayat Bodies Funds (1)
	110	Education Funds
	111	Medical and Charitable Funds
	112	Port and Marine Funds
	113	Ladakh Autonomous Hill Development Council Fund.
	114	Jharkand Area Autonomous Council Fund
	120	Other Funds (2)

Note:

(1) Includes funds such as ‘Panchayat Samiti Funds’, ‘Village Panchayat Funds’, ‘Zila Parishad Funds’ etc. which may be exhibited under distinct sub-heads.

(2) Inlcludes all other miscellaneous funds such as ‘Town and Bazar Funds’ which may be shown under distinct sub-heads.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

8449 Other Deposits

101	Countess of Dufferin Fund
102	Cement Regulation Account
103	Subventions from Central Road Fund (1)
104	Deposits of Mines Provident Fund
105	Deposits of Market Loans (3)
106	Accounts under Indo-US Agreement 1974 (5)
107	Deposits of Income tax, Super tax, Excess Profit Tax, including interest and surcharge
108	Deposits of Local Bodies for discharge of Loans (2)
109	Levy Sugar Price Equalisation Fund
110	Personal Injuries (Compensation and Insurance) Fund
111	Drug Prices Equalisation Fund
112	Coconut Development Fund
113	Oil-seeds and Vegetable Oil Development Fund;
114	Advance Deposits for IDA Aided Projects (6)
115	Advance Deposits for IBRD Aided Projects (7)
117	Advance Deposits for IFAD Aided Projects (8)
118	Advance Deposits for Japanese grants aided project (9)
119	Advance Deposits for ADB assisted Projects (10)
120	Miscellaneous Deposits (4)
121	National Permit Account

Note:

(1) See Note (1) below the major head ‘8224-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 deposits.

(5) The following are the authorised sub heads under this minor head.
   - (i) Transition Account under Indo-US Agreement, 1974.
   - (ii) Cooley Account under the Indo-US Agreement, 1974.
   - (iii) Rupee Account under the Indo-US Agreement, 1974.
   - (iv) Dollar Denominated Account under the Indo-US Agreement, 1974.

(6) Each IDA Project will be shown as sub-head.

(7) Each IBRD Project will be shown as sub-head with detailed head there under as IBRD Loan No.

(8) Each IFAD Project will be shown as sub-head as IFAD Credit No. ……etc.

(9) Each Japanese Grants aided Project will be shown as sub-head as Trust Account No…….. (JPY) ……etc.

(10) Each ADB Project will be shown as a sub-head as 'ADB Loan No..... etc.

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**	
8450	**Balance Account of Union Territories**		
		101	Balance of Puducherry
		102	Balance of Goa, Daman and Diu
		104	Balance of Arunachal Pradesh
		105	Balance of Mizoram.
		106	Balance of National Capital Territory of Delhi.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8451 Bhopal Gas Leak Disaster Relief Fund		
	101	Claims and Relief Fund
	102	Claims and Relief Fund -Investment Account
	103	Insurance Fund
	104	Insurance Fund - Investment Account
	105	Contingency Fund
	106	Contingency Fund - Investment Account.
	107	Advance to Union Government for payment of Interim Relief 1993.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8452 National Investment Fund		
01 Civil		
	101	Proceeds of disinvestment of Government Equity Holdings in PSUs including Premium (1)
	102	Disinvestment Proceeds of Government of India during the period 01-04-2009 to 31-03-2012

Note:

(1) The name of each PSE whose shares have been disinvested will be recorded at sub-head level**.**

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8453 Income and Expenditure Account of National Investment Fund		
	101	Amount meant for Expenditure on Social Sector Schemes
	102	Amount meant for Capital investment in revivable or profitable PSEs

(c) Advances

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8550 Civil Advances		
	101	Forest Advances
	102	Revenue Advances(1)
	103	Other Departmental Advances(2)
	104	Other Advances(3)

Note:

(1) Will be divided under two sub heads with details as follows

Sub-Heads	*Detailed Heads*
Advance 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 and advances to the families for deceased Government servants under the provisions of Rule 262 (2) of GFRs 1963 or other similar provisions of State Financial Rules. This will also include transactions of the nature of Special Advances. For each such advance, a separate sub-head may be opened.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8551 Defence Advances		
	101	Defence Advances

MAJOR / *SUB-MAJOR HEADS*	MINOR HEAD	
8552 Railway Advances		
	101	Department Advances

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8553 Postal Advances		
01 Postal Advances		
	101	Postal Advances (1)
02 Special Post Office Insurance Fund Advance		
	101	Advance paid to SBI Funds Management Company Ltd. for investment of Postal Life Insurance Funds
	102	Advance paid to SBI Funds Management Company Ltd. for investment of Rural Postal Life Insurance Funds
	103	Advance paid to UTI Asset Management Company Ltd. for investment of Postal Life Insurance Funds
	104	Advance paid to UTI Asset Management Company Ltd. for investment of Rural Postal Life Insurance Funds

Note:

(1) This minor head will accommodate the postal advances hitherto booked under the head '8553.00.101 – Postal Advances', which would cease to operate from 1st November, 2009. The balances remaining under the old head as on 31st October, 2009 shall be transferred to this head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8554 Telecommunication Advances		
	101	Telecommunication Advances

L. Suspense and Miscellaneous

(a) Coinage Accounts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8656 Coinage Accounts (1)		
	101	Small Coins Depot Balances
	102	Rupee Coin Balances
	103	Quaternary Alloy Coin Balances
	104	Bronze and Copper Coinage Account
	105	Nickel Coinage Account (2)
	106	Aluminum Coinage Account (2)
	107	Silver Alloy Rupee Coinage Account (2)
	108	Quaternary Alloy Coinage Account (2)
	109	Ferritic Stainless Steel Coins Account.

Note:

(1) These accounts receive the balances of Rupees and Small Coin Accounts (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account.

(2) The Bronze and Copper Coinage Account is in two parts as on the books of Principal Accounts Officer, Department of Economic Affairs, Ministry of Finance.

No. I-Bronze and Copper Coinage Account

Debits	**Credits**
Balance of coins in the Mints on April 1st.	Net issues to Treasuries and Depots (a)
New coins mimed during the year (b).	Balance of coins in the Mints on March 31st.

No. II-Mint Profit Account

Debits	**Credits**
Gross profit on coins passed into circulation credited to Revenue(c).	Balance from last year of profits not yet appropriated.
Balance being profit on coins in Depots and Mints on March 31st carried forward to next year (c)	Gross profit on manufacture during the year (b)

(a) The Mint Master should credit this by debit to ‘Mint Remittances' or to ‘Foreign Remittances'.

(b) The adjustment in this respect is made monthly by the Principal Accounts Officer, Ministry of Finance Deptt. of Economic Affairs on receiving the requisite information from the Mint Master through the latter's monthly account, debiting Coinage Accounts (Part I Bronze and Copper Coinage Account) with the nominal value of coins manufactured by per contra credit to (i) the Capital head ‘4046-Capital Outlay on Currency, Coinage and Mint’ to the extent of the value of the material utilised and (ii) Coinage Accounts (Part II-Mint Profit Account) for the difference representing gross profit on manufacture. The amount of gross profit adjusted is intimated to the Principal Accounts Officer, Department of Economic Affairs, Ministry of Finance to enable them to complete part II.

(c) The Government is entitled to bring to account each year, as profit realised, only that portion which belongs to the amount of coins issued for circulation that is passed out of Mint and Depots combined. The sum of the gross profits brought forward from 1st year and the gross mintage profit of the year must therefore be distributed as follows:-

Let A be the amount of coins in the Mint and depots on April 1st.
B be the new coins added to the Joint stock during the year and
C be the net issues to treasuries.
D=A+B-C is the balance in the Mints and Depots on March 31st. Then out of the whole sum of the gross profit
C/ (A+B) is the portion to be taken as realised for transfer to Part II. Annual adjustment in this respect is made by the Principal Accounts Officer, Ministry of Finance, Department of Economic Affairs crediting major head ‘0046- Currency, Coinage and Mint’ by per contra debit to ‘Coinage Accounts -Part II Mint Profit Account’. D/(A+B) is the portion to be carried forward as balance to next year.
These apply mutatis mutandis to Nickel Coinage Account, Aluminum Coinage Account, Silver Alloy Rupee Coinage Account and quaternary alloy coinage Account.

(b) Suspense

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8658 Suspense Accounts (1)		
	101	Pay and Accounts Office-Suspense (2)
	102	Suspense Account (Civil) (3)
	107	Cash Settlement Suspense Account (4)
	108	Public Sector Bank Suspense (5)
	109	Reserve Bank Suspense-Headquarters (6)
	110	Reserve Bank Suspense-Central Accounts Office (7)
	111	Departmental adjusting account (8)
	112	Tax Deducted at Source (TDS) Suspense (9)
	113	Provident Fund Suspense
	114	External Assistance Suspense (10)
	115	Suspense Account for purchases etc. abroad (10)
	116	Remittances between England and India through R.B.I
	117	Transactions on behalf of the Reserve Bank (11)
	119	Additional Wages Deposit Suspense Account (10)
	120	Additional Dearness Allowance Deposit Suspense Account (old) (10)
	121	Additional Dearness Allowance Deposit Suspense Account (new) (10)
	123	A.I.S Officers' Group Insurance Scheme (12)
	124	Payments on behalf of Central claims organisation-Pension and Provident Fund (10)
	126	Broadcasting Receiver Licence Fee Suspense (10)
	127	Investment Account of Madhya Bharat Railways and Military funds (10)
	129	Material Purchase settlement suspense Account(13)
	134	Cash Settlement between Accountant General, Jammu and Kashmir and other State Accountants General.
	135	Cash Settlement between Accountant General, Sikkim and other State Accountants General.
	136	Customs Receipts awaiting transfer to the Receipt Head
	138	Other Nominated Banks (Private Sector Banks) Suspense

Note: -

(1) This major head will be operated by Central Government Ministries/Departments (excepting Defence, Railways, Posts and Telecommunications), State Governments and Union Territories Governments/Administrations. The amounts placed under various suspense minor heads below this major head will be cleared by minus debit or minus credit as the case may be.

(2) This head is intended for the initial record of inter-Governmental transactions arising in the books of a Central P.A.O. separated Accounts Officers of Union Territories,

and by Accountants General where the other party involved is a P.A.O. Separate sub-heads ‘Transactions adjustable (Name of the Central PAO/State Accountant General / Railways /Defence/ Posts/Telecommunication Accounts Officer concerned) will be opened under this minor head for each Accounts Officer with whom transactions are to be settled. This minor head is not to be operated in cases where the transactions of Receipts and Payments that are eventually to be credited or debited under Consolidated Fund excepting the transfer of outstanding balances under HBA/MCA from one Ministry/Department to another. For such cases General Directions No. 2.3 and 3.1 may please be referred to. P.A.O. Supply would continue to operate this minor head as hitherto fore.

(3) Minor Head is subdivided into:-

(a) Treasury Suspense
(b) Objection Book Suspense
(c) Outstation Pay Bills for March
(d) Unclassified Suspense
(e) Cheques cancelled but paid
(f) Other Miscellaneous items
(g) Account with Railways
(h) Account with Defence
(i) Account with Posts
(j) Account with Telecommunication
(k) Account with Accountant General
(l) H.B.A. Suspense
(m) Motor conveyance Advance Suspense
(n) N.D.F. Suspense
(o) Uncredited items under e-payments

Sub-head (a) is meant to be operated upon in the books of Accountant General to accommodate provisionally difference noticed between figures incorporated in Treasury Lists of Payments/Cash Accounts, and the corresponding schedules of payments/receipts accompanying thereto, which could not be rectified at the stage of incorporation of the figure of the list of Payments/Cash Account in the Detail Book. Cases where the schedules themselves are wanting along with the supporting vouchers etc. may also be adjusted under this sub-head. The amounts initially kept under this sub-head will be cleared and taken to the heads of accounts concerned when the differences are settled on receipts of necessary clarifications/wanting schedules etc. from the Treasury Officers.

Sub-head (b) will be operated upon by compilation sections of A.G.'s Offices when during the course of compilation of vouchers with reference to the Schedules of payments from treasuries, vouchers are found wanting and thereby a difference is credited between the Schedule of totals and total of the vouchers compiled. By operating on this head, response by minus debit should be made in the classified Abstracts to the full amount of the debit earlier given to the head 'Departmental Adjusting Account' (equal to the totals of Treasury Schedules). The amounts initially taken under this sub-head will be cleared minus entries under this sub-head by per contra debit to the head of account concerned.

Sub-head(c) is meant for initial recording of expenditure on account of payment of outstation pay allowances etc. for March by bank drafts issued in the month of March which is to be adjusted against the final head of account in the accounts for the month of April. Such initial debits will be cleared by affording minus debits.

Sub-head (d) will be operated upon by Accountants General to adjust provisionally items received through the Inward Settlement Account from other Accountants General / Pay and Accounts Officers for which full particulars/vouchers etc. are wanting.

Sub-head (e) will be operated in circumstances where the original cheque had been cancelled and fresh cheque in lieu thereof had been issued but later on the original cheque had been found to have been enchased. This sub-head will be cleared by recovery of the amount from the payee or otherwise written off.

Sub-head (g), (h), (i) and (j) are meant to be operated only in the State Section of the books of an Accountant General for affecting settlement of transactions with Railways, Defence, Posts and Telecommunication arising in his books. Detailed heads corresponding to each Accounts Officer or Railways / Defence / Posts / Telecommunications with whom transactions are required to be settled by each Accountant General may be opened under these sub-heads according to actual requirements. Sub-head (k) will be operated upon by the Accountant General of U.T. Governments/Administrations in the Central Section for initial accounting and subsequent settlement of transactions originating in their accounts which are finally adjustable in the accounts of another Accountant General.

The heads at (l) and (m) will be operated upon for adjustments of missing credits/debits of House Building Advance/Motor conveyance Advances relating to pre-departmentalisation period on the basis of collateral evidence. These Heads will also be operated upon in the Accounts of State Governments for adjusting the missing credit/debit of H.B.A. / M.C.A. of the State Government Employees adjusted on collateral evidence basis. The sub-head at (n) will be operated by all the Civil Accounts Officers including Accountants General in whose books the N.D.F. collections appear as deduction from the salary etc. bill of the Government servants. This head will be cleared by issue of cheque/demand draft in favour of the R.B.I. The sub-head at (o) will be operated upon by PAOs to account for the un-credited items under E Payments, received from the accredited bank. This head shall be cleared by issuing Cheques to the concerned parties or otherwise in consultation with DDO concerned.

(4) Central (Civil)

From 1-4-93, this minor head will not be operated for fresh transactions by the Central Pay and Accounts Offices excepting Cabinet Secretariat. However, this head will be operated for clearing the old balances.

State Government

This minor head will be used for settlement or transactions between public works divisions rendering accounts to the same Accountant General and will be operated in the State Books receiving compiled accounts from the Public Works Divisions. The intention is that this minor head will exclusively be operated upon initially as a transitory head by a Works Division which renders services/makes supplies to another Works Division (or accept some receipts/revenue on behalf of another Division pending issue of cheques or Bank Drafts by it to the Division clearance thereof by it on receipt of cheque or bank draft from the recipient Division or pending concerned). For the detailed procedure to be followed in this regard a reference is invited to Appendix 7 to C.P.W A. Code.

(5) This minor head will be operated upon by Central Government's Pay and Accounts Offices which are banking with Public Sector Banks. Amounts of cheques issued by the concerned PAO and by cheque drawing D.D.Os in account with the PAO, paid by the accredited Public Sector Bank will be credited to this minor head by affording per contra minus credit to '8670- Cheques and Bills etc'. Amount of receipts scrolls by the Public Sector Banks will be debited to this minor head by affording corresponding credit to the relevant receipt heads. On receipt of the monthly statement of transactions from the R.B.I. (C.A.S.) Nagpur credits and debits under this minor head will be cleared by the Principal Accounts Office by affording minus credits and minus debits to the extent of amounts adjusted on account of these transactions in the books of the R.B.I. This minor head has been introduced with a view to keep apart total amount of the transactions which have occurred at Public

Sector Banks but which are yet to be adjusted against the Central Government Account maintained by the R.B.I. (C.A.S.) Nagpur.

The progressive balances outstanding on credit and debit sides under the minor head Public Sector Banks Suspense in the books of the Principal Accounts Officer concerned will represent respectively the payments and receipts of the Ministry/Department handled by its accredited Public Sector Bank for which either settlement remains to be effected between the Public Sector Bank and the Reserve Bank of India or non-clearances therefrom by the Principal Accounts Offices due to non-receipts of monthly statement (s) of transactions from the RBI CAS, Nagpur before the close of the monthly accounts of relevant month. Causes for the said non-settlement will generally be (i) delay in receipt of memorandum of transaction (s) by link bank from branch banks, (ii) delay or omission on the part of link banks in including the amount of branch bank memorandum in their daily advice to Reserve Bank of India, (iii) difference between amounts indicated in branch bank memo (which gets reflected in link bank advice) and the correct amounts of cheques paid / receipt challans scrolled and (iv) erroneous classification of transactions of a Ministry/Department against another Ministry/Department in its advice (s) by a branch or link bank of a Public Sector Bank which handles transactions of more than one Ministry/Department. Similarly, in the monthly Civil Accounts of the Government of India consolidated by the Controller General of Accounts, progressive figures of credit and debit balances outstanding under the head ‘Public Sector Bank Suspense’ will give a total picture thereof relating to all Civil Ministries/Departments put together.

(6) This head will be operated by Accountants General in their State Section of accounts and by Accountants General of U.T. Governments / Administrations in their Central Section of account in connection with debits and credits appearing in bank scrolls on account of cash settlement of inward accounts received by him on account of inter-Government transactions from a separated Pay and Accounts Office or Accounts Officers of Defence, Railways, Post and Telecommunication pending adjusting of the accounts received from the other party. Separate sub-heads ‘Transactions adjustable by ..... (Name of the Central PAO/Defence/Railways/Posts/ Telecommunication Accounts Officer) ‘Shall be opened under this major head for each Accounts Officer with whom the transactions are to be settled. The amounts so adjusted will be cleared by minus debit or minus credit, as the case may be.

(7) This minor head is credited by the Principal Accounts Office etc at the time of issuing advices to the Reserve Bank of India, Central Accounts Section, Nagpur to effect transfer from the balances of Central Government (Civil) to that of the State Government (except J&K and Sikkim Governments) in connection with payment of loans, grants-in-aid, State Government share of Income-Tax, Union Excise duty etc. by debiting the concerned heads in their books. This Suspense head will be cleared by means of a minus credit by per contra credit to the head ‘8675- Deposits with Reserve Bank- Central Civil’ on receipt subsequently of the clearance memo from the Reserve Bank of India, Central Accounts Section and Nagpur. At the time of repayment of loan and payment of interest thereon by the State Government, the

State Accountant General advises the Reserve Bank of India, Central Accounts Section and Nagpur with a copy to the Principal Accounts office of the Ministry/Department concerned. On receipt of the advice the Central Accounts Office of the Reserve Bank of India, Nagpur debits the balances of State Government and passes on the credit to the Central Government under intimation to the Principal Accounts Office concerned .On receipt of the copy of the advice from the Accountant General and/or the intimation from Central Accounts Office of the Reserve Bank of India, the Principal Accounts Office credits the appropriate loan/interest head by contra debit to 'Reserve Bank Suspense - Central Accounts Office'.

On receipt of clearance memo from the Reserve Bank, the Principal Accounts Office links it with the copy of the advice from the A.G. and /or intimation from the Reserve Bank and clears the suspense head by 'minus ' debit by per contra debit to the head '8675 Deposits with the Reserve Bank - Central Civil' by means of a Transfer Entry. The State Accountant General debits this suspense head on receipt of copy of advice from the Principal Accounts Office of the Union Ministry/ Department in State Section of his books by per contra credit to the relevant minor heads under the appropriate major head. At the time of issue of an advice for repayment of loan and payment of interest thereon to the Reserve Bank of India, Central Accounts Section, Nagpur, the State Accountant General debits the relevant State head of Account by per contra credit to this suspense head. This suspense head will be cleared by means of minus credit on receipt of clearance memo from the Reserve Bank by credit to '8675 - Deposits with Reserve Bank - States - CAS Reserve Bank'.

(8) This head will be operated only by State Accountants General. This head is intended for the provisional adjustment of departmental receipts and payments which are entered by the treasury in separate Schedules. The amounts so adjusted are cleared by minus credit and minus debit afforded through the Departmental Classified Abstract in which the transactions are finally brought to account. This head is also used for the provisional adjustment of inter- departmental transfers.

(9) This minor head is intended to accommodate receipts on account of income tax etc. deducted at source, while effecting payments of interest on State Government securities, of salary bills of State Government employees, of pension bills etc. by State Treasury officers/State Pay and Accounts Officers/ other Departmental Officers who render compiled accounts of State Government as well as from interest payments on State Government securities made at Public Debit offices of the R.B.I in the books of State Accountants General to enable them to settle transactions with Zonal Accounts Officers concerned of C.B.D T by means of Cheques/Bank Draft.

(10) These heads have been retained for the purpose of clearing old balances.

(11) Receipts and payments relating to Reserve Bank of India appearing in Government accounts should be credited or debited in the first instance to this minor head and under the appropriate sub-head from among those specified below:-

Receipts

I. Renewals and enfacement fees on G.P. Note.
II. Commission for management of Public Debt.
III. Brokerage commission etc. on new loans.
IV. Postage and telegram charges and out of pocket expenses in connection with new loans
V. Postage and telegram charges reimbursed to Public Debt office
VI. Miscellaneous.
VII. Balance due from the Reserve Bank
VIII. Cost of note forms

Payments

IX Charge for remittance of treasure:
- (a) Police escort charges.
- (b) Cost of boxes cart and coolie hire etc
- (c) Pay and allowance of pardars.
- (d) Railway and Steamer freights.

X Dividend on R.B Shares
XI Miscellaneous.
XII Balance due to the R.B.I

Transactions on account of Reserve Bank occurring at treasuries or Sub-treasuries should be carried by the State Government in whose Jurisdiction the Treasury is situated, until they are cleared by the Accountant General / Pay and Accounts Officer (Department of Economic Affairs)with the Reserve 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.

Explanation: - Charges for remittances of treasure, for which the RBI is liable, include charges for keeping currency chests supplied with sufficient Note and coins. Charges for remittance of small coins between regular Small Coin Depots and treasuries and sub-treasuries where there are currency chests charges for remittance of un-current coins when sent separately.

(12) Deductions/recoveries towards Central Government Employees Group Insurance Scheme made from A.I.S. Officers of a State cadre shall be classified under the sub-head 'Subscriptions' pending adjustment by State Accountant General against advance payments made by the State Governments to the Central Government. The advance payments made by the State Governments to the Centre Government shall be classified under the sub-head payment to Central Government of the subscriptions in respect of A.I.S. Officers Group Insurance Scheme.

(13) (a) Centre

'This Minor Head will be operated for direct purchases of stores in cases where payment has not been made in the same month in which stores have been received. This Minor Head will be cleared when cheque is issued to the Supplier/Contractor. Unclaimed balances for more than three complete account years under this Minor Head shall be cleared by credit to Revenue'.

However, in exceptional cases as referred to in Rule 140 of General Financial Rules, 2005, where indents have to be projected to DGS&D, the payment made to PAO (Supply) by the PAO of the Division will be classified as minus credit under a distinct sub-head 'Payment for purchases through DGS&D' under this minor head in the books of the PAO. On receipt of stores, the Divisions will credit the value of stores under a distinct sub-head 'Purchase pending payment/adjustment under this minor head per contra Debit to Suspense Stock'. The PAO memo when received from the office of the PAO, the Divisions after verifying the correctness of the amount with reference to materials received will credit to the sub-head 'Payment for purchases through DGS&D' below this minor head per contra minus credit to the sub-head 'Purchases pending payment/adjustment' under which credit was originally given on receipt of the materials. The credits under the sub-head 'Payment for purchases through DGS&D' appearing in Divisional Accounts on account of adjustment of PAO Memos will be paired off/netted with the minus credit under this sub-head given by the PAO of the Division.

(b) State

The cost of stores received either by purchase or through inter-divisional transfers, shall be accounted for initially under this suspense head in all cases where the payment had not been made in the same month of receipt of stores. This head shall be cleared by a contra entry (minus credit) on making payment to the supplier/Division supplying stores. Unclaimed balances for more than three complete account years under this minor head shall be cleared by credit to revenue.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8659 Suspense Accounts (Defence) (1)		
	101	Pay and Accounts Office Suspense (2)
	102	Accountant General Suspense (3)
	108	Public Sector Bank Suspense (4)
	109	Reserve Bank Suspense (5)
	113	Provident Fund Suspense
	125	Adjustment in Debt Settlement with Pakistan
	138	Other Nominated Banks (Private Sector Banks) Suspense
	140	Miscellaneous Suspense (6)

Note:

(1) The amount placed under the Suspense head shall be cleared by minus debit or minus credit as the case may be.

(2) This head will be operated by Controllers of Defence Accounts for initial recording of outward claims arising in their books for the eventual settlement with the PAOs of Central Government/ Department. Separate sub-heads will be operated under this minor head for each Ministry/ Department. The inward claims received from other Ministries/Departments are not to be booked to this head in cases where the particulars are not available. Such items may be classified under the minor heads 'Expenditure Awaiting Transfers to other Heads / Departments' or 'Receipts Awaiting Transfers' under the functional expenditure / receipt heads respectively as the case may be pending transfer to the concerned Minor/Sub/Detailed head of Account.

(3) This head is intended for recording outward claims requiring settlement with State Accountants General. The inward claims received from Accountants General and which cannot be accounted for under the final head(s) at once due to want of particulars, vouchers, etc. shall be accounted for under the minor heads 'Expenditure Awaiting Transfer to other heads / Departments / Receipts Awaiting Transfer to other heads', as the case may be, pending transfer to the final heads of account.

(4) This minor head will be operated upon when the transactions relating to Receipts / Payments of the Ministry of Defence originate through Public Sector Banks with a view to keep apart the total amount of transactions which are yet to be adjusted against the balances of Defence Accounts maintained by RBI, CAS, Nagpur. The transactions accounted by RBI, CAS, Nagpur but for which the respective scrolls have not been received from Public Sector Banks or there are differences in the amount reported etc. will also be classified under this head. These may be kept distinct from the RBI Suspense which relates only to differences relating to the RBI Branches. This head is to be operated while adjusting D.M.S. (Datewise Monthly Statement) or the total of debit and credit scrolls received from Public Sector Banks by affording minus credit to Cheques & Bills and minus debit to Remittances into Banks in the case of Cheques and MROs (Military Receivable Orders) respectively.

(5) This head will be operated for inter Government Settlement through RBI (CAS) Nagpur by issuing advices. Other transactions in respect of RBI which need to be kept under Suspense will also be accommodated under this head. This minor head is also operated for the reversal of erroneous debits passed on by PAO, Supply to the Controller of Defence Accounts by issue of advice through RBI, CAS, Nagpur. Also see Note (6) & (7) below Major Head '8658-Suspense Accounts'.

(6) This head will be sub- divided into:-

(i) HBA Suspense

(ii) MCA Suspense

(iii) NDF Suspense
(iv) Un-credited items under e-payments
(v) Other Transactions

For sub-heads (i) and (ii) please see note on Sub-head (l) and (m) below Note (3) below the major head '8658-Suspense Accounts'. Sub-head (iii) will be operated where NDF collections appear as deductions from salary bills etc. of Government servants. This head will be cleared by issue of Cheques / Bank Drafts in favour of the Reserve Bank of India. Sub-head '(iv) Un-credited items under e-payments' will be operated upon by Controller of Defence Accounts to account for the un-credited items under E- Payments, received from the accredited bank. This head shall be cleared by issuing cheques to the concerned parties or otherwise in consultation with DDO concerned.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8660 Suspense Accounts (Railways) (1)		
	101	Pay and Accounts Office Suspense (2)
	102	Accountant General Suspense (3)
	108	Public Sector Bank Suspense (4)
	109	Reserve Bank Suspense (5)
	117	Transactions on behalf of the Reserve Bank (6)
	125	Adjustment in Debt Settlement with Pakistan
	132	Transactions with Bangladesh
	138	Other Nominated Banks (Private Sector Banks) Suspense
	140	Miscellaneous Suspense (7)

Note:

(1) Please see Note (1) below major head ‘8659-Suspense Accounts (Defence)’.

(2) Please see Note (2) below major head ‘8659-Suspense Accounts (Defence)’.

(3) Please see Note (3) below major head ‘8659-Suspense Accounts (Defence)’.

(4) Please see Note (4) below major head ‘8659-Suspense Accounts (Defence)’.

(5) Please see Note (5) below major head ‘8659-Suspense Accounts (Defence)’.

(6) This head should be operated by Railway Accounts Officers in their books for adjustment of the cost of Railway freight in connection with remittances of treasure. Each Railway Accounts Officer will prepare monthly bills for the amounts of credit Note 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 cheque, drafts or remittance transfer receipts. Bills for amounts of commission due on these credit Note and Railway warrants will be similarly dealt with. Also see Note (11) below major head ‘8658 Suspense Accounts’.

(7) Please see Note (6) below major head ‘8659-Suspense Accounts (Defence)’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8661 Suspense Accounts (Postal) (1)		
	101	Pay and Accounts Office Suspense (2)
	102	Accountant General Suspense (3)
	108	Public Sector Bank Suspense (4)
	109	Reserve Bank Suspense (5)
	113	Provident Fund Suspense
	128	Postal Investments - cost of Government Promissory Note and Investment Certificates held in Imprest.
	137	CAO Telecom Suspense
	138	Other Nominated Banks (Private Sector Banks) Suspense
	140	Miscellaneous Suspense (6)

Note:

(1) Please see Note (1) below major head ‘8659-Suspense Accounts (Defence)’.
(2) Please see Note (2) below major head ‘8659-Suspense Accounts (Defence)’.
(3) Please see Note (3) below major head ‘8659-Suspense Accounts (Defence)’.
(4) Please see Note (4) below major head ‘8659-Suspense Accounts (Defence)’.
(5) Please see Note (5) below major head '8659-Suspense Accounts (Defence)’.
(6) Please see Note (6) below major head ‘8659-Suspense Accounts (Defence)’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8662 Suspense Accounts (Telecommunication) (1)		
	101	Pay and Accounts Office Suspense (2)
	102	Accountant General Suspense (3)
	103	Railway Account Suspense
	104	Defence Accounts Suspense
	108	Public Sector Bank Suspense (4)
	109	Reserve Bank Suspense (5)
	113	Provident Fund Suspense
	114	Other Miscellaneous Suspense items
	137	Postal Account Suspense
	138	Other Nominated Banks (Private Sector Banks) Suspense
	140	Miscellaneous Suspense (6)

Note:

(1) Please see Note (1) below major head ‘8659-Suspense Accounts (Defence)’.
(2) Please see Note (2) below major head ‘8659-Suspense Accounts (Defence)’,
(3) Please see Note (3) below major head ‘8659-Suspense Accounts (Defence)’.
(4) Please see Note (4) below major head ‘8659-Suspense Accounts (Defence)’.
(5) Please See Note (5) below major head ‘8659-Suspense Accounts (Defence)’.
(6) Please see Note (6) below major head ‘8659-Suspense Accounts (Defence)’.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8663 Accounting Adjustments Suspense (1)		
	136	Discount Sinking Fund (2)
	137	Redemption of 12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001. (3)

Note:

(1) The items/ transactions which are not in the nature of a transitory head may be booked under this major head.

(2) The amount of Discount on this Bond may be debited to the sub-head ‘Sinking Fund for Zero Coupon Bonds, 1999’ to be opened under this minor head. Please see Note (1) below the major head ' 6001 - Internal Debt of the Central Government and Note (9) below the major head '2049 -Interest Payments'.

(3) Please see Note (7) below the major head '6001-Internal Debt of Central Government'. This minor head will be divided into two sub-heads namely (i) Difference in the nominal value and (ii) Amount received in cash. The sub-head (i) will be cleared by minus debit, as and when the receivables are actually received in cash from Govt. of Iraq whereas the subhead (ii) will be cleared on receipt of scroll from the concerned branch of bank in respect of the cash so received from the holders of the bonds per contra debit to '8675'/'8658-PSB Suspense’ as the case may be. The debit balance, if any, remaining outstanding finally will be debited to revenue as a loss under the major head ‘3475’ after making necessary provisions in the budget for that year. Conversely, any Credit i.e. minus debit balance remaining outstanding under this head will be credited as a revenue receipt to major head '1475'.

(c) Other Accounts

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8670 Cheques and Bills		
	101	Pre-audit cheques (1)
	102	Pay and Accounts Offices cheques
	103	Departmental Cheques(2)
	104	Treasury Cheques
	105	I.R.L.A. Cheques
	106	Telecommunication Accounts Office Cheques (3)
	107	Postal Cheques (3)
	108	Railway Cheques (3)
	109	Defence Cheques (3)
	110	Electronic Advices(4)
	111	Pay and Accounts Offices Electronic Advices
	112	Pr./Controller of Communication Accounts Offices Electronic Advices
	113	Treasury Electronic Advices
	114	Departmental (CDDOs) Electronic Advices

Note:

(1) This head is operated only by State Accountants General

(2) Any Civil Department other than Public Works and Forest Departments authorised to draw money on cheques will operate this head.

(3) The minor head will be divided into following sub-heads:
(i) Drawings from Banks
(ii) Drawings from Treasuries
These sub-heads are further divided into two detailed heads -
(a) Cheques issued
(b) Cheques enchased (This would include cancellation of cheques)

(4) This minor head would cover payments on account of drawbacks of Customs department only'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8671 Departmental Balances (1)		
	101	Civil
	102	Posts
	103	Telecommunications
	104	Defence
	105	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	
8672 Permanent Cash Imprest		
	101	Civil
	102	Posts
	103	Telecommunications
	104	Defence
	105	Railways

MAJOR / *SUB-MAJOR BEADS* **MINOR HEADS**

8673 Cash Balance Investment Account

101 Cash Balance Investment 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 of the purchase price originally debited to it. The difference, if any will be added to or deducted from interest on cash balance investment under ‘0049-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 Commission for India in United Kingdom.

MAJOR / *SUB-MAJOR HEADS* **MINOR HEADS**

8674 Security Deposits made by Government

101 Security Deposits made by Government (1)

Note:

(1) This head is sub-divided into

(a) *Security amounts deposited with Courts*

Security deposits made by Government departments to Higher/Appellate Courts to obtain 'Stay orders' on the decree awarded by Lower Courts (the amounts of such deposits being equivalent to or related to the decretal amounts), as a condition precedent to the grant of such stay orders on the lower court's decree, will be recorded under this sub head. Amounts deposited in Supreme Court of India as security for the costs of respondents in Appeals filed by Governments against the decision of High Courts, will also be recorded under this sub-head. Suitable detailed heads may be opened to indicate the nature of the case.

(b) *Security Deposits with (name of the organisation)*

Security Deposits made by Government with the statutory organisations like State Electricity Boards, Corporations, and Municipalities etc. in terms of Ministry of Finance O.M.NO. F.8 (1) -E.II.A/68 dated 24th July, 1968 (G.I. Decision No. 3 below Para 258 to GFRs) shall be recorded under this sub head by indicating the name of the organisation.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8675 Deposits with Reserve Bank		
	101	Central-Civil(1) (2)
	102	Posts(1)
	103	Telecommunications(1)
	104	Defence(l)
	105	Railways(1)
	106	States(l)(3)
	107	Central-Civil-Market Stabilization Scheme(4)
	108	Union Territory Governments

Note:

(1) This is merely an adjusting head and records the net results of cash transactions and adjustment with the Reserve Bank pending eventual transfer to the sector 'N. Cash Balance-Deposits with the Reserve Bank'.

(2) This will be divided into four sub-heads

(a) Reserve Bank (HQ)
(b) Reserve Bank (PSB)
(c) Reserve Bank (CAO)
(d) Reserve Bank (Other Nominated Bank-Private Sector Banks)

They are intended to be used for recording (i) the effect of transactions taking place at branches of RBI functioning as primary Bank of the Ministry/Department concerned (ii) the effect of transactions taking place at branches of Public Sector Banks functioning as primary Bank of the Ministry/Department concerned and (iii) the effect of advices issued by PAOs/Accountants General etc. in favour of Principal Accounts Offices on RBI, CAS at Nagpur for monetary settlement through its books respectively.

(3) This will be divided into the following sub heads:-

(a) Treasury (b) Head Quarters and (c) CAS-Reserve Bank.

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

(a) Dated Securities
(b) Treasury Bills

MAJOR / *SUB MAJOR HEADS*	MINOR HEADS	
8677 Remittances into Banks/ Treasuries (1)		
	102	Postal (2)
	103	Railway (2)
	104	Defence (2)
	105	Telecommunication (2)

Note:

(1) The Cheques/Bank Drafts received from various quarters either in settlement of outward claims or otherwise, would be initially entered in the 'Register of valuables'. The Cheques/Drafts alongwith supporting challans when sent to the branch of the accredited Bank would be classified as debit to this major head per contra credit or minus debit to the concerned minor / major heads of account. On receipt of bank scroll in which the proceeds of such cheques/drafts stand included, this major head would be cleared by minus debit per contra debit to the minor head ‘Public Sector Bank Suspense’ under the concerned major head of the Department or under the concerned minor head below the major head ‘8675 - Deposits with Reserve Bank’ as the case may be.

(2) These minor heads will be divided into two sub-heads:-
   (i) Remittances into Banks
   (ii) Remittances into Treasuries.

(d) Accounts with Governments of Foreign Countries

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS
8679	**Accounts with Governments of other Countries**	
		The name of each foreign country with which account is to be settled be a minor head. Separate sub-heads may be opened for transactions originating in Civil, P & T, Defence and Railway accounts under each minor head (1).

Note:

(1) A separate detailed head may be opened for each State Accounts Officer in Pakistan wherever required, in the accounts of State-Governments, which operate, on this head.

(e) Miscellaneous

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
8680 Miscellaneous Government Accounts		
	101	Ledger Balance Adjustment Account (1)
	102	Writes-off from Heads of Account closing to balance (2)

Note:

General-This Major Head should not be operated upon for effecting adjustments towards ‘Performa’ corrections to balances of earlier years (in cases where provisions of Rule 38 of Government Accounting Rules, 1990 are not attracted), wherein either (a) a head closing to balance vis-à-vis a head closing to Government account are involved or (b) correction of a balance under a head (closing to balance), purely as an accounting device is involved as such adjustments cannot be effected by means of a Transfer Entry in the monthly accounts. Relevant contra entry of such ‘Performa’ correction (s) shall directly enter the ‘Government Account’ forming part of the ‘Summary of Balances’ prepared as at the end of each financial year and exhibited in the appropriate Statement of the Finance Accounts of the Union/State Government. Contra effect of 'Performa 'adoption of balances should also be similarly included in the ‘Government Account’ referred to in the previous sentence.

(1) Balances which are to be transferred/ stepped down from certain heads in the Public Account of the Government e.g. from the minor heads ‘Sinking Funds' and ‘Other appropriations’ below the Major Head ‘8222-Sinking Funds’ (vide Note 1 and 2 below that Major Head) or from any other debt, deposit, remittances head governed by similar orders are required to be adjusted against this minor head.

(2) This minor head is intended to accommodate ‘Writes off from heads of account closing to balance sanctioned by the authorities competent to do so in connection with book-keeping errors or other cases in terms of Rule 38 of Government Accounting Rules, 1990.

M. Remittances

(a) Money orders and other remittances

MAJOR / *SUB MAJOR HEADS*	**MINOR HEADS**	
8781 Money Orders		
	101	Inland Money Orders
	102	Foreign Money Orders
	103	International Money Transfer Service (1)
	104	Instant Money Orders (IMO)
	105	International Electronic Money Order

Note:

(1) If any settlement payment does not reach the settlement account within three business days after the schedule date, the Department of Posts, India shall have the right to demand interest on delayed remittance from Agencies concerned in accordance with the provisions contained in the Agreement between Department of Posts, India and Agencies concerned. The interest so received shall be classified under sub-head opened for the purpose by the Department of Posts below Major/Minor head ‘1201-Postal Receipts/800-Other Receipts.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
8782	**Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer**		
		101	Cash Remittances between Treasuries and Currency Chests
		102	Public Works Remittances (1) (9)
		103	Forest Remittances (1)
		104	Remittances of Govt. Commercial Undertakings
		105	Reserve Bank of India Remittances (2)
		106	Small Coin Depot Remittances
		107	Mint Remittances
		108	Other Departmental Remittances (3)
		109	Assam and Meghalaya Remittances
		110	Miscellaneous Remittances
		111	Meghalaya & Manipur Remittances
		112	Nagaland & Manipur Remittances
		113	Tripura & Nagaland Remittances
		114	Nagaland and Arunachal Pradesh Remittances
		115	Assam & Nagaland Remittances
		116	Assam & Tripura Remittances
		117	Meghalaya & Tripura Remittances
		118	Pay and Accounts office Remittances
		120	Mines Labour Welfare Remittances (5)
		121	Posts & Telegraphs Remittances
		122	Transfers within the same Railway
		123	Remittances of M.E.S Offices (6)
		124	Transfers between M.E.S. Officers (7)
		125	Himachal Pradesh Suspense
		126	Manipur Suspense
		127	Mizoram Suspense
		128	Arunachal Pradesh Suspense
		129	Transfer within Rajasthan Canal Projects (4)
		130	Remittances between Ministry of External Affairs and Missions (8)

Note:

(1) This minor head is intended to record transactions of Public Works Officers with Treasury and Other Officers of the Civil Departments (including Forest 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/Banks
II. Public Works/Forest Cheques

III. Other Remittances
   (a) Items adjustable by Civil
   (b) Items adjustable by Public Works

In the case of Public Works Divisions of the Central Government, the Sub Head III (b) will not be operated for fresh transactions from 1.4.1993. However, this sub-head will be operated for clearing the old outstanding PAO Memos prior to 1.4.1993.

In case of State PWD, this Sub-Head would be operated as hitherto-fore.

IV. Transfers between Public Works/Forest 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 sub-head 'Transfers between Public Works Officers’ is intended for settlement of transactions 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 ‘8658-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 Drafts) by the Chief Accounts Officer, Rajasthan Canal Project. It is sub-divided 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.

(6) Remittances and other transactions between Army and Military Engineer Services within the same Military Accounts District are adjusted under this minor head.

(7) Transfers between Military Engineer Services Districts within the same Military Accounts District, are accounted for under this minor head.

(8) This will include Remittances between England and India through Reserve Bank.

(9) This Minor Head can be used by all works executing divisions (other than Forest divisions), like Irrigation Department, Sanitation Department, Electric/Power Department, Roads and Bridges Department, Highways Department etc. which are operating independent of Public Works Department.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
8783 Agency arrangements of DoP with other Departments/ Agencies	
	101 Collection on Sale of Railway Tickets

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
8785 Other Remittances	
	101 Foreign Remittances

(b) Inter Government Adjustment Accounts

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
8786 Adjusting Account between Central and State Governments	
	A separate minor head for each State Government and Central Government and a minor head 'Other Items' may be opened

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
8787 Adjusting Account with Railways	
	A separate minor head for each distinct accounting unit headed by FA & CAO or/and independent Additional /Dy. FA/CAO and the Secretary, Railway Board may be opened.'

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
8788 Adjusting Account with Posts	
	A separate minor head for each Postal Accounts Officer

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
8789 Adjusting Account with Defence	
	A separate minor head for each Defence Accounts Officer

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
8790 Accounts with States etc. (Railways) (1)	
	A separate minor head for each Accounts Officer with whom the transaction is adjustable

Note:

(1) This head ceases to function and is to be operated upon only for the clearance of outstanding balances there under.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
8791 Accounts with States (Posts) (l)	
	A separate minor head for each Accounts Officer with whom the transaction is adjustable

Note:

(1) This head ceases to function and is to be operated upon only for the clearance of outstanding balances there under.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
8792 Accounts with States etc (Defence)(1)	
	A separate minor head for each Accounts Officer with whom the transaction is adjustable

Note:

(1) This head ceases to function and is to be operated upon only for the clearance of outstanding balances there under.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
8793 Inter State Suspense Account	
	A separate minor head for transactions between any two States

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
8794 Accounts with the High Commission for India in U.K. (1)		
	101	Items adjustable in India (1)
	102	Items adjustable in England (2)

Note:

(1) The major head is operative only so long as the outstanding balances (prior to the departmentalisation of accounts of the Union Government) continue to exist. No current transactions are to be brought to account under this major head as these are adjusted under the head 'Remittance between India and England through Reserve Bank' under '8658- Suspense Accounts'. Only to the extent, the old outstanding balances are to be cleared, this head is operative.

The following are the sub-heads:

Receipts

Revenue receipts.
Capital receipts.
Remittance-Miscellaneous Account between England and India.

Payments

Expenditure on Revenue Account.
Capital expenditure outside the Revenue Account
Net disbursement on behalf of the Railways.
Net disbursement on behalf of Posts and Telegraphs.
Net disbursement on behalf of Defence.
Net disbursement on behalf of Union Territory Government.
Net disbursement on behalf of State Governments.
Remittance-Miscellaneous Accounts between England and India.

(2) The only items which can occur under this minor head are of the category 'Remittance-Miscellaneous Account between England and India'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
8795 Adjusting Account with Telecommunications	
	A separate minor head for each Telecommunications Accounts Officer may be opened.

(c) Exchange Accounts

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
8797 Exchange Accounts	
01 Accounts between Civil & Civil	
	Exchange Accounts between---- (1) Exchange Accounts advised by---- (2) Exchange Accounts between P.W. Division and P.W. Division (3) Exchange Accounts between PAO and PAO (3) Minor Head Exchange Accounts advised by Pr. A. O. (4), may be opened for Exchange Accounts transaction between various Principal Accounts Officer of Civil Ministries/Departments.
02 Accounts between Defence Accounts Officers	
	A Separate Minor Head for accounts between any two accounting units
03 Accounts between Railways	
	A separate minor Head for accounts between each district ‘Accounting unit headed by a F.A &C.A.O or an independent additional Dy. F A and C.A.O may be opened.’
04 Accounts between Postal Accounts Officers.	A separate minor head for accounts between any two Accounting Units should be opened.
05 Accounts between Telecommunications Accounts Officers.	

Note:

(1) This sub major head is to be operated upon only for the clearance of the old outstanding balances, consequent upon the abolition of the system of 'Exchange Accounts' from 1-12-1980.

(2) (a) This minor head should be operated in respect of Exchange Account Transactions originating on or after 1.4.1974 and responses thereto. Each Civil Accounts Office authorised to operate exchange accounts with another will have one minor head each and each office with which it has to exchange accounts will appear as a sub head under that minor head. An Office ‘A’ originating an exchange account transaction with another Office 'B' will operate the minor head ‘Exchange Account advice by ‘A’. The name of the Office 'B' will be a sub head under this minor head.

The Office 'A' while responding to an item originated by ‘B’ will operate for this purpose the minor head ‘Exchange Account advice by B’ with the sub head 'A' thereunder.

(b) The detailed heads to be opened under each of the sub heads mentioned in (a) above are:-

(i) Original item
(ii) Responding items

The detailed head 'Original items' will be operated in the books of the Accounts Officer who originates the items. The detailed head 'Responding items' will be operated in the books of the Accounts Officer who responds for the original entry

(c) Following are the central civil accounts Officers who are authorised to operate upon 'Exchange Accounts': -

(1) Accountant General, Andhra Pradesh, Hyderabad
(2) Accountant General, Assam, Meghalaya, Mizoram and Arunachal Pradesh, Shillong.
(3) Accountant General, Bihar, Ranchi
(4) Director of Accounts, Central Revenues, New Delhi
(5) Director of Accounts, Central, Bombay
(6) Director of Accounts, Central, Calcutta
(7) Director of Accounts, Commerce, Works and Miscellaneous, New Delhi
(8) Accountant General, Gujarat, Ahmedabad
(9) Accountant General, Haryana, Chandigarh
(10) Accountant General, Himachal Pradesh and Chandigarh, Shimla
(11) Accountant General, Jammu and Kashmir, Srinagar
(12) Accountant General, Karnatka, Banglore
(13) Accountant General, Kerala, Trivendrum
(14) Accountant General, Madhya Pradesh (II), Gwalior
(15) Accountant General, Orissa, Bhubneshwar
(16) Accountant General, Punjab, Chandigarh
(17) Accountant General, Rajasthan, Jaipur
(18) Accountant General, Uttar Pradesh (II), Allahabad
(19) Accountant General, Tamil Nadu (I), Madras
(20) Accountant General, Manipur, Imphal
(21) Accountant General, Nagaland, Kohima
(22) Accountant General, Tripura, Agartala
(23) Director of Accounts, Scientific Departments, Bombay
(24) Deputy Director Accounts, Commerce, Works and Miscellaneous, Bombay
(25) Deputy Director, Commerce, Works and Miscellaneous, Calcutta

(3) (a) The Minor Heads will be operated in respect of Exchange Account transaction for supply of materials between P. W. Divisions within the same zone for transfer of balances between PAOs of the same Ministry/Department as the case may be.

There will be sub-heads 'Exchange Accounts with.....' and 'Exchange Accounts by.....' under these minor heads for each Division/PAO to exchange transaction between each other. Thus, Division 'A'/PAO 'A' originating an Exchange Accounts transaction with Division 'B'/PAO 'B' will operate the sub-head 'Exchange Account with Division 'B'/PAO 'B' 'under the minor head 'Exchange Accounts between P.W. Division and P.W. Division' or 'Exchange Accounts between PAO and PAO' as the case may be. The Division (B)/PAO(B) while responding, will for this purpose, operate the sub-head 'Exchange Accounts by Division (A)/PAO(A) as a minus credit/minus debit entry under the said minor head.

Similarly, the Division (A) /PAO (A), while responding to an item originated by Division (B)/PAO (B) will for this purpose, operate the sub-head 'Exchange Account by Division (B)/PAO (B) as minus credit/minus debit entry under the said minor head.

(b) The sub-head 'Exchange Account with .....will accommodate originating transactions in the books of originating Division/PAO, The Sub-head

‘Exchange Account by.....….....’ will accommodate transactions responded in the books of responding Division /PAO.

(4) (a) The minor head will be operated in respective Exchange Accounts transaction for transfer of balances between Pr. A.Os of various Central (Civil) Ministries/Departments, The Pr. A.O. which operates Exchange Account will have a minor head each and Pr. A.O. with which it has to Exchange Account will appear as a sub-head under that minor head. The Pr. A.O. 'A' originating an Exchange Account transaction with Pr. A.O 'B' will operate the minor head ‘Exchange Account advise by Pr. A.O. 'A'

The name of Pr.A.O. with which the transaction takes place will appear as sub-head under this minor head viz ‘Exchange Accounts with Pr. A.O. 'B'. The Pr A.O. (B) while responding, will for this purpose, operate the minor head ‘Exchange Account Advised by Pr A.O. (A)’ with sub-head ‘Exchange Account by Pr. A.O.(A)’ as a minus credit/minus debit entry under the said minor head. The Pay and Accounts Officer under each Pr. A.O. in whose books the transaction is actually originated/ responded will appear as detailed head.

Similarly Pr. A.O. 'A' while responding to an item originated by Pr. A.O. (B), will for this purpose operate the minor head ‘Exchange Account Advised by Pr. A.O. (B)’ with the sub-head ‘Exchange Account by Pr. A.O. (B)’ as minus credit/minus debit under the said minor head.

(c) See Note. 3 (b) above.

N. Cash Balance

MAJOR / *SUB-MAJOR BEADS*	MINOR HEADS	
8999 Cash Balance (l)		
	101	Cash in Treasuries
	102	Deposits with Reserve Bank
	103	Deposits in other Banks
	104	Remittances in Transit-Local
	105	Remittances in Transit-Foreign
	106	Market Stabilization Scheme (2)

Note:

(1) See Note (1) and (2) below major head '8675-Deposits with Reserve Bank'.

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

(a) Dated Securities

(b) Treasury Bills