

**संघ तथा राज्यों के
मुख्य तथा लघु लेखा शीर्षों की सूची**

**List of Major and Minor Heads of
Account of Union and States**



**वित्त मंत्रालय
व्यय विभाग
महालेखा नियंत्रक
द्वारा जारी**

**Issued by the Ministry of Finance
Department of Expenditure
Controller General of Accounts**

(Correction Slips incorporated up to 1106 dated 09-06-2026)

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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.

2.5 The minor head '*Interest or other earnings from Grantee on unspent balances*' (Code '801') may be opened wherever necessary under the functional major/sub-major heads in the Section Receipt Heads (Revenue Account) for classification of interest or other earnings received from Grantee on unspent balances of Grants-in-Aid. The nature of the receipts i.e. Interest or other earnings may be classified at sub-head level.

2.6 The minor head '*Fines and Forfeitures*' (Code '503') may be opened wherever necessary under the functional major/sub-major heads in the Section Receipt Heads (Revenue Account) for classification of receipts such as encashment of Bank Guarantees, Liquidated Damages Charges recovered from the vendor/institutions in case of default etc. The type of receipt may be classified at sub-head level.

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')
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')
- (m) Assistance to Autonomous Bodies (Code '188')
- (n) Assistance to Industries/Companies' (Code '187')

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.'

Note 3: Assistance to Public Sector and other undertakings will be classified under the Standard Minor Head '190', while assistance to private companies/manufacturers/exporters under Production Linked Incentive Scheme and other similar schemes may be classified under the standard Minor Head '187- Assistance to Industries/Companies'.

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 minor 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 be 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. 1 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 (I) 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 an object 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 "Development Action Plan for Scheduled Castes (DAPSC)" (Codes '789') and "Development Action Plan for Scheduled Tribes (DAPST)" (Codes '796') 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 '*3603-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.

- 3.11 The minor head "Interest or other payments to Grantor on unspent balances" (Code '802') may be opened wherever necessary under the functional major/sub-major heads in the Section Expenditure Heads (Revenue Account) for classification of interest or other payments to Grantor on unspent balances of Grants-in-Aid. The nature of the expenditure i.e. interest, penal interest etc. may be classified at Sub-Head level.

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 (a) 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 (Capital 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 the Object head '*Inter-Account Transfer*'. Expenditure of a capital nature which is met from Reserve Funds/Deposits Accounts will be reflected under the relevant programme Minor heads. Adjustment of expenditure against the Reserve Funds/Deposits Accounts will be shown as a deduct entry under the Minor head '*Deduct amount met from..... (Name of the Reserve Fund/Deposits Account)*' with code numbers '902' etc. under the functional Major/Sub-Major head where under the expenditure stands debited.

(b) In cases, where amount transferred to Reserve Funds through Capital Heads is not fully utilised during the year, following note shall be added in the relevant Statement(s) of the Finance Account in respect of each such Capital Major head: -

"An amount of ₹ was transferred to Reserve Fund through Major head 'XXXX-(name of respective Capital Head), out of which ₹ has not been utilised during the financial year 20xx-20xx'.

4.5 The provisions in the directions 3.6 and 3.8 apply to 'Expenditure Heads (Capital Account)' also.

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')*
- (k) *Loans to Autonomous Bodies (Code '188')*

(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 Ministries, 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.

Illustrative List of Standard Minor Head Codes and their Common Nomenclature

Standard 3-digit Code	Common Nomenclature	Reference (Para no. of the General Directions)
001	Direction and Administration	3.1, 4.1
003	Training	3.1
004	Research/Research & Development	
005	Investigation	
050	Land	
051	Construction	
052	Machinery and Equipment	3.7
150	Assistance to L.C.A.R.	
187	Assistance to Industries/Companies	3.1
188	Assistance/Loans to Autonomous Bodies*	3.1, 6.1
190	Assistance to/Investments in/Loans to Public Sector and Other Undertakings*	3.1, 4.2, 6.1
191	Assistance/Loans to Municipal Corporation*	3.1, 6.1
192	Assistance/Loans to Municipalities/Municipal Councils*	3.1, 6.1
193	Assistance/Loans to Nagar Panchayats/Notified Area committees or equivalent thereof*	3.1, 6.1
194	Loans to Voluntary Organisations	6.1
195	Assistance to/ Investments in/Loans to Co-operatives*	3.1, 4.2, 6.1
196	Assistance/Loans to Zila Parishads/District level Panchayats*	3.1, 6.1
197	Assistance/Loans to Block Panchayats/ Intermediate level Panchayats*	3.1, 6.1
198	Assistance/Loans to Gram Panchayats*	3.1, 6.1
199	Assistance to Other Non-Government Institutions/Loans to Trading and Other Non-Government Institutions*	3.1, 6.1
500	Receipts Awaiting Transfer to other Minor Heads (RAT)	2.3
501	Services and Service Fees	2.1
502	Expenditure Awaiting Transfer to other Heads/Departments (EAT)	3.1
503	Fines and Forfeitures	2.6
789	Development Action Plan for Scheduled Castes (DAPSC)	3.8
790	International Conference/Meeting	3.2
791	Loss by Exchange/Gain by Exchange*	

792/795	Irrecoverable Loans Written Off	3.3

Illustrative List of Standard Minor Head Codes and their Common Nomenclature (Contd ...)

Standard 3-digit Code	Common Nomenclature	Reference (Para no. of the General Directions)
793	Special Central Assistance for Scheduled Castes Component Plan	
794	Special Central Assistance for Tribal sub plan	
796	Development Action Plan for Scheduled Tribes (DAPST)	3.8
797	Transfer to Reserve Funds/Deposits/Accounts*	3.4, 4.4
798	International Co-operation	3.2
799	Suspense	3.6
800	Other Receipts/Other Expenditure/Other Loans/Other Deposits*	2.3, 3.1, 4.1, 6.2
801	Interest or other earnings from Grantee on unspent balances	2.5
802	Interest or other payments to Grantor on unspent balances	3.11
900 onwards	Code numbers from '900' onwards are always reserved for 'Deduct-Receipts' or 'Deduct-Refunds' or 'Deduct-Expenditure Heads.	2.2, 3.4, 3.10, 4.4, 5.2, 6.4

*Strike out whichever is not applicable

Note:

- (1) The Standard Minor heads may be opened by the Ministries/Departments/State Governments/UT Governments with Legislature in consultation with their Budget authorities without the need to issue formal correction slips by the office of Controller General of Accounts on the advice of Comptroller & Auditor General of India.

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.

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)
- 110 Advance apportionment from IGST
- 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)
110	Advance apportionment from IGST
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)
- 110 Advance apportionment from IGST

- 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)
- 110 Advance apportionment from IGST
- 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)
		110	Advance apportionment from IGST
		500	Receipts awaiting transfer to other Minor Heads (6)
		800	Other Receipts (2)
04	<i>Lakshadweep</i>		
		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)
		110	Advance apportionment from IGST
		500	Receipts awaiting transfer to other Minor Heads (6)
		800	Other Receipts (2)
05	<i>Andaman and Nicobar Islands</i>		
		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)
		110	Advance apportionment from IGST
		500	Receipts awaiting transfer to other Minor Heads (6)
		800	Other Receipts (2)
06	<i>Other Territory (7)</i>		
		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)
		110	Advance apportionment from IGST
		500	Receipts awaiting transfer to other Minor Heads (6)
		800	Other Receipts (2)
07	<i>Ladakh</i>		
		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)
		110	Advance apportionment from IGST
		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.
- (7) Will include GST collections on the supplies taking place in high sea, beyond the area of territorial waters (beyond 12 nautical miles).

MAJOR / SUB-MAJOR HEADS MINOR HEADS

0008 Integrated Goods and Services Tax

*01 IGST on Import/Export
of Goods and Services*

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)(13)~~
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)
959	Advance apportionment of IGST to CGST (10)
960	Advance apportionment of IGST to SGST (10), (11)
961	Advance apportionment of IGST to UTGST (10), (12)

*02 IGST on Domestic Supply
of Goods and Services*

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)
~~901~~	~~Share of net proceeds assigned to States (9)~~
745	Transfer of Tax component of un-apportioned IGST to the Deposits for un-apportioned IGST
746	Transfer of Interest component of un-apportioned IGST to the Deposits for un-apportioned IGST
747	Transfer of Penalty component of un-apportioned IGST to the Deposits for un-apportioned IGST
748	Transfer of Fees component of un-apportioned IGST to the Deposits for un-apportioned IGST
749	Transfer of Others component of un-apportioned IGST to the Deposits for un-apportioned IGST
800	Other Receipts (3)
945	Amount of Tax component met from the Deposits for Un-apportioned IGST
946	Amount of Interest component met from the Deposits for Un-apportioned IGST
947	Amount of Penalty component met from the Deposits for Un-apportioned IGST
948	Amount of Fees component met from the Deposits for Un-apportioned IGST
949	Amount of Others component met from the Deposits for Un-apportioned IGST
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)

959	Advance apportionment of IGST to CGST (10)
960	Advance apportionment of IGST to SGST (10), (11)
961	Advance apportionment of IGST to UTGST (10), (12)
962	Apportionment of IGST-Transfer out of Fees Component to CGST (10)
963	Apportionment of IGST-Transfer out of Others Component to CGST (10)
964	Apportionment of IGST-Transfer out of Fees Component to SGST (10,11)
965	Apportionment of IGST-Transfer out of Others Component to SGST (10,11)
966	Apportionment of IGST-Transfer out of Fees Component to UTGST (10,12)
967	Apportionment of IGST-Transfer out of Others 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.
- (13) This Minor Head will not be operated for fresh transactions w.e.f. 01-04-2020.

MAJOR / SUB-MAJOR HEADS MINOR HEADS

Major Head: 0009 Goods and Services Tax Compensation Cess

*01 GST Compensation cess on
Import/Export of Goods and Services*

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)

*02 GST Compensation cess on Domestic
Supply of Goods and Services*

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 Corporate 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
	110 Secondary Adjustment Tax under Section 92CE of Income Tax Act, 1961
	111 Accretion Tax under Section 115TD of Income Tax Act, 1961
	500 Receipts Awaiting Transfer To Other Minor Heads (5)
	504 Primary Education Cess
	505 Secondary and Higher Education Cess
	506 Health and 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 produce 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 Non-Corporate 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
	110 Secondary Adjustment Tax under Section 92CE of Income Tax Act, 1961
	111 Accretion Tax under Section 115TD of Income Tax Act, 1961
	500 Receipts Awaiting Transfer To Other Minor Heads etc. (7)
	504 Primary Education Cess
	505 Secondary and Higher Education Cess
	506 Health and 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 contractors 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, 1961 from 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, 1961 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-LA 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) This Minor Head will be divided into the following sub-Heads:
- (i) Tax Collections
 - (ii) Deduct-Refunds
- (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) This Minor Head will be divided into the following sub-Heads:
 - (i) Tax Collections

(ii) Deduct-Refunds

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) This Minor Head will be divided into the following sub-Heads:
 - (i) Tax Collections
 - (ii) Deduct-Refunds
- (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) This Minor Head will be divided into the following sub-Heads:

- (i) Tax Collections
- (ii) Deduct-Refunds

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 Mantri Garib Kalyan Yojna, 2016 (4)
500	Receipts Awaiting Transfer to other Minor Heads (1)
507	Krishi Kalyan Cess
901	Share of net proceeds assigned to States(2)

Note:

- (1) This Minor Head will be divided into the following sub-Heads:
 - (i) Tax Collections
 - (ii) 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) 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		
<i>01 Stamps-Judicial</i>	101	Court Fees realised in stamps
	102	Sale of Stamps (1)
	800	Other Receipts (2)
<i>02 Stamps-Non-Judicial</i>	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)
<i>03 Registration Fees</i>	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

03 Banking 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 Assessment
 - (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) This Minor Head will be divided into the following sub-Heads:
 - (i) Tax Collections
 - (ii) Deduct-Refunds
- (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
	507 Road and Infrastructure Cess
	508 Social Welfare Surcharge
	509 Health Cess
	510 Agriculture Infrastructure and Development Cess
	511 Additional Customs Duties on Motor Spirit
	512 Additional Customs Duties on High Speed Diesel Oil
	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)	
<i>01 Shareable Duties</i>	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)
<i>02 Duties assigned to States</i>	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)
<i>03 Non-Shareable Duties</i>	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 Excise Duties
	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
	507 Road and Infrastructure Cess
	508 Agriculture Infrastructure and Development Cess
	800 Other Duties
<i>04 Cesses on Commodities</i>	A Minor head for each Commodity (4)
<i>60 Other Receipts*</i>	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 account 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. Deleted~~
- (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 account 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

	~~Minor Heads for each service tax may be opened as necessary (1)*~~
~~224~~	~~All Taxable Services(3)*~~
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.

(3) Deleted

*(*The service wise Minor Heads '101 to 223' were opened as per CS No. 320 dated 14-10-1997 which were deleted vide CS 725 dated 29-06-2012 and new Minor Head '224-All Taxable Services' was opened. However Minor Head '224-All Taxable Services' was deleted vide CS 733 dated 23-10-2012. The service wise Minor Heads '101 to 223' were also restored and new Minor Head '225-Other Taxable Services' was opened. After opening of new Minor Head '225-Other Taxable Services' no new service wise tax minor head will not be opened.)*

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)
120	Health Security se National Security Cess
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	<i>Currency, Coinage and Mint</i>	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	
<i>01 Interest from State Governments</i>	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)
<i>02 Interest from Union Territory Governments with Legislature</i>	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)
<i>03 Other Interest receipts of Central Government (2) (6)</i>	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)
	119	Interest on Loans to International Financial Institutions
	190	Interest from Public Sector and other Undertakings (8)
	191	Interest from Local Bodies
	195	Interest from Co-operative Societies
	800	Other Receipts (5)
<i>04 Interest Receipts of State/</i>		
<i>Union Territory Governments</i>	103	Interest from Departmental Commercial Undertakings (4)
<i>with Legislature (2)(6)</i>	107	Interest from Cultivators
	110	Interest realised on investment of Cash balances
	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 (9)-5(n)

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.

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 Sashastra Seema Bal 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'. 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

<i>01 Administration of Justice</i>	102	Fines and Forfeitures (2)
	501	Services and Service Fees (1)
	800	Other Receipts (3)
<i>02 Elections</i>	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
<i>60 Other Services</i>	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
	120	Inner Line Permit
	121	Grants/Contribution from persons/institutions for Disaster Management
	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), Pledership 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
115	Return on Government Contribution under Defined Contributory Pension Scheme(5)
800	Other Receipts (2)

02 Defence (4)

101	Army
102	Navy
103	Air Force
115	Return on Government Contribution under Defined Contributory Pension Scheme(5)

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'.
- (5) This Minor Head will include the following Sub and Detailed Heads :-

Sub-Head	01-Money Remitted by PFRDA Under National Pension System
Detailed Head	01-Return on Government Contribution
	02-Other Remittances
Sub-Head	02-Money Remitted by PFRDA Under Unified Pension Scheme
Detailed Head	01-Return on Government Contribution
	02-Other Remittances
Sub-Head	03-Money Remitted by Subscriber/Individual under National Pension System
Detailed Head	01-Return on Government Contribution
	02-Interest on Government Contribution
	03-Other Remittances
Sub-Head	04-Money Remitted by Subscriber/Individual under Unified Pension Scheme
Detailed Head	01-Return on Government Contribution
	02-Interest on Government Contribution
	03-Other Remittances

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
109	Penal 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

Note(1):- The Minor Head '112-Joint Staff' will not be operational for fresh transactions w.e.f. 01-04-2026.

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 – Coordination & Services (Directorate of Ordnance)

- 101 Sale of surplus and obsolete stores
- 800 Other receipts

MAJOR / SUB-MAJOR HEADS MINOR HEADS

0080 Defence Services – Research & Development

- 800 Other receipts

MAJOR / SUB-MAJOR HEADS MINOR HEADS

0081 Defence Services – HQ IDS and Joint Staff

01-HQ IDS and Joint Staff

- 104 Receipts from Works
- 105 International Logistics Agreement(ILAs)
- 109 Receipts from Services and Supplies
- 110 Stores
- 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	
<i>01 Urban Health Services</i>	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)
<i>02 Rural Health Services</i>	101 Receipts/contributions from patients and others (1) 800 Other Receipts (4)
<i>03 Medical Education, Training and Research</i>	101 Ayurveda 102 Homeopathy 103 Unani 104 Siddha 105 Allopathy 200 Other Systems
<i>04 Public Health</i>	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
<i>80 General</i>	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

105	Receipts under The Real Estate (Regulation and Development) Act, 2016
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)*

<i>01 State Capital Development</i>		(Name of each State capital will be a minor head)
<i>02 National Capital Region</i>	191 800	Receipts from Municipalities/Corporations etc. Other Receipts
<i>03 Integrated Development of Small and Medium Towns</i>	191 800	Receipts from Municipalities Other Receipts
<i>04 Slum Area Improvement</i>	191 800	Receipts from Municipalities etc. Other Receipts
<i>60 Other Urban Development Schemes</i>	191 800	Receipts from Municipalities etc. (2) 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	Dandakaranya 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
	121 Receipts from Agriculture Insurance Companies (2)
	800 Other Receipts

Note:

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

(2) The name of the Agriculture Insurance Company paying the receipts may be classified at Sub-Head level and the nature of receipts i.e. Excess Farmers' share of premiums surrendered by Agriculture Insurance Company, Penalty imposed on Agriculture Insurance Company or Interest earned by Agriculture Insurance Company, etc. may be classified at Detailed Head level.

MAJOR / SUB-MAJOR HEADS
0403 Animal Husbandry

MINOR HEADS

- 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
0404 Dairy Development

MINOR HEADS

- 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 L.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 L.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	
<i>01 Tea</i>	015 Cess 800 Other Receipts (1)
<i>02 Coffee</i>	015 Cess 800 Other Receipts (1)
<i>03 Rubber</i>	015 Cess 800 Other Receipts (1)
<i>04 Spices</i>	015 Cess 800 Other Receipts (1)
<i>60 Others</i>	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	Co-operation

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 Jharkhand 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	
<i>Each Commercial Project will be a sub-major head</i>	
	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)
<i>Each Non-Commercial Project will be a sub-major head</i>	
	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)
<i>80-General</i>	
	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 <i>Each Commercial Project will be a sub-major head</i>	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)
<i>Each Non-Commercial Project will be a sub-major head</i>	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)
<i>80-General</i>	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		
<i>01 Hydel Generation</i>		Each Scheme will be a minor head (1)
	800	Other Receipts
<i>02 Thermal power Generation</i>		Each Scheme will be a minor head (1)
	800	Other Receipts
<i>03 Nuclear Power Generation</i>		Each Scheme will be a minor head (1)
	800	Other Receipts
<i>04 Diesel/Gas Power Generation</i>		Each Scheme will be a minor head (1)
	800	Other Receipts
<i>05 Transmission & Distribution</i>		Each Scheme will be a minor head (1)(2)
	104	Receipts towards Power System Development
	800	Other Receipts
<i>06 Rural Electrification</i>		
	800	Other Receipts
<i>80 General</i>		
	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)
109	Revenue Share (6)
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.
- (6) Sub-Head 'Receipts under Revenue Share under HELP Regime' may be opened under this Minor Head.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0803 Coal and Lignite**

101	Coal concession Fees
102	Coal Royalties
103	Receipts from auction of Coal Blocks
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)
		106	Iron Ore Royalties
	02 Cement and Non-Metallic Mineral Industries	205	Cement
		800	Other Receipts
	03 Fertilizer Industries	004	Research and Development
		101	Fertilizers
		800	Other Receipts
	04 Petrochemical Industries		
	05 Chemical and Pharmaceutical Industries	206	Drugs and Pharmaceuticals
	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	101	Isotopes
		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 Major Mineral Concession Fees and Rents
	103 Receipts under the Carbide of Calcium Rules (1)
	104 Mines Department
	105 National Mineral Exploration Trust (2)
	106 Non-Mineral Saurat Sources
	107 Minor Mineral Concession Fees and Rents
	108 Major Mineral Royalties
	109 Minor Mineral Royalties
	800 Other Receipts

Note:

- (1) Divided into the sub-heads 'Collections by District authorities' and 'Other collections'.
- (2) Distinct Sub-Heads for each State/Union Territory with Legislature Governments may be opened below this Minor Head.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
0875 Other Industries	
<i>01 Opium and Alkaloid Industries</i>	107 Ghazipur Opium Factory
	108 Neemuch Opium Factory
	109 Ghazipur Alkaloid Works Factory
	110 Neemuch Alkaloid Works
	800 Other Receipts
<i>02 Other Industries</i>	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
<i>03 Development of Backward Areas</i>	800 Other Receipts
<i>60 Others</i>	800 Other Receipts

MAJOR /SUB-MAJOR HEADS	MINOR HEADS
1001 Indian Railways - Miscellaneous Receipts	
<i>01 Commercial Lines</i>	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 115 Return on Government Contribution under Defined Contributory Pension Scheme(6) 200 Miscellaneous Receipts (4)
<i>02 Strategic Lines</i>	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) 115 Return on Government Contribution under Defined Contributory Pension Scheme(6) 200 Miscellaneous Receipts (4)
<i>80 General</i>	115 Return on Government Contribution under Defined Contributory Pension Scheme(6)

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.

(6) See note(5) below Major Head '0071-Contributions and Recoveries towards Pension and Other Retirement Benefits'.

(6)

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 Sindry 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
104	Receipts from Port Operations (1)
800	Other Receipts

02 Minor Ports

101	Receipts from Ferry Services
102	Receipts from Welfare Organisations for seamen
103	Registration and other Fees
104	Receipts from Ports Operations (1)
800	Other receipts

03 Light Houses and Lightships

101	Light Dues
102	Contributions
800	Other Receipts

80 General

800	Other Receipts

Note: -

- (1) This Minor Head will include port name at Sub-head level. The nature of the receipts i.e. Berth Hire Charges, Tug Service Charges, Pilot Charges, Cargo Handling Charges, Stevedoring Charges etc. may be classified at Detailed-Head level.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
1052 Shipping	
<i>01 Overseas Shipping</i>	101 Survey fees 102 Registration and other fees 103 Receipts from Shipping services (1) 800 Other Receipts
<i>02 Coastal Shipping</i>	101 Survey Fees 102 Registration and other fees 103 Receipts from Shipping services (1) 800 Other Receipts
<i>80 General</i>	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)	
	101 Concession Fee 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**1056 Inland Water Transport****MINOR HEADS**

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**1075 Other Transport Services****MINOR HEADS**

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
115	Return on Government Contribution under Defined Contributory Pension Scheme(11)
200	Other Services and Service Fees (4)
201	Net Receipt from other postal Administrations (3)
202	Commission From India Post Payment Bank
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'
- (11) See note(5) below Major Head '0071-Contributions and Recoveries towards Pension and Other Retirement Benefits'

(12)

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**1225 Telecommunication
Receipts (1)**

01-Telephones (Urban)

- 401 Rent and Call Charges
- 402 Rent on Telephone wires, circuits and instruments leased to others
- 403 Receipts from Mahanagar Telephone Nigam Ltd. for network (Telephone) utilisation
- 404 Interest on loan component of the value of Assets of the Department of Telecommunication transferred to MTNL
- 405 Dividend on equity component of the value of assets of the Department of Telecommunication transferred to MTNL
- 406 Data Network
- 200 Other Services and Service Fees (2)
- 201 Net Receipts from other Telephone Administrations
- 299 Suspense (8)
- 800 Other Receipts (1)(3)
- 901 Deduct—Net payments to other Telephone Administrations

02-Telephones (Rural)

- 401 Rent and Call Charges
- 200 Other Services and Service Fees (2)
- 299 Suspense (8)
- 800 Other Receipts (1)(3)

03-Telegraphs

- 401 Telegrams (4)
- 402 Telex (5)
- 403 Rent of telegraph wires and circuits leased
- 404 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
- 299 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-~~

~~401~~	~~Telephones~~
~~402~~	~~Telex~~
~~403~~	~~Leased-Telecommunication-Services-~~

05 Telecommunication
Services

101	Licence Fee and Universal Access Levy
102	Wireless Receipts
103	Receipts under Universal Service Obligation
104	Spectrum Auction
800	Other Receipts
900	Deduct Refunds

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'.

- (9) Sub-Major Heads '01', '02', '03' and '04' alongwith Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2019.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
1275 Other Communication Services	402 Receipts from Monitoring Organisation
	403 Receipts from Wireless Planning and Coordination Organisation
	404 Telecommunications License Fee (1)
	405 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.).

(2) Minor Heads '102- Receipts from Monitoring Organisation', '103- Receipts from Wireless Planning and Coordination Organisation', '104- Telecommunications License Fee' and '105- Universal Access levy' will not be operational for fresh transactions w.e.f. 01-04-2019.

MAJOR / SUB-MAJOR HEADS**1401 Atomic Energy Research****MINOR HEADS**

101 Licence fees

103 Receipts from Health Schemes

201 Receipts from Sales and Services of Bhabha Atomic Research Centre

203 Receipts from sales and services of Atomic Minerals Division

800 Other Receipts

MAJOR / SUB-MAJOR HEADS**1425 Other Scientific Research****MINOR HEADS**

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
104	Penalty
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~~	401 Grants under the Constitution (Distribution of Revenue order) 402 Grants in lieu of Tax on Railway Passenger Fares 403 Grants on account of Agricultural Wealth Tax 404 Grants under the proviso to Article 275(1) of the Constitution 405 Grants to meet non-plan revenue deficit (1) 406 Grants from Central Road Fund 407 Relief and Rehabilitation of Displaced persons and repatriates 408 Grants in lieu of pension contributions 409 Grants towards contribution to State Disaster Response Fund 410 Grants from National Disaster Response Fund 800 Other grants
	~~02 Grants for State/Union Territory Plan Schemes~~	401 Block Grants 402 Grants as advance Plan Assistance for relief on account of Natural calamities (2) 403 Grants against External Assistance received in kind 404 Grants under Proviso to Article 275(1) of the Constitution 405 Grants from Central Road Fund 800 Other Grants
	~~03 Grants for Central Plan Schemes~~	403 National Rural Employment Programme 404 Grants under Proviso to Article 275(1) of the Constitution 406 Minor Ports—Development of Minor Ports
	~~04 Grants for Centrally Sponsored Plan Schemes~~	404 Grants under Proviso to Article 275(1) of the Constitution 405 Grants from Central Road Fund 800 Other grants
	~~05 Grants for Special Plan Schemes~~	404 Schemes of North Eastern Council
	~~06 Centrally Sponsored Schemes~~	101 Central Assistance/Share-I

- 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 and Infrastructure Fund
- 105 Other General Services-Urban Oriented Employment Programmes
- 106 Central Assistance/Share-II
- 107 Waste Land Development Programme

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
- 105 Grant in aid for State Disaster Mitigation Fund
- 106 Grants for Health Sector
- 107 Grants for Incubation of New Cities
- 108 Grants for Shared Municipal Services

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 and Infrastructure 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

117 Grants for State Mineral Exploration Trust

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**1605 External Grant
Assistance (I)****MINOR HEADS**

- 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 <i>Parliament, State/Union Territory Legislatures</i>	
01 <i>Parliament</i>	
	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 <i>State/Union Territory Legislatures</i>	
	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 <i>President, Vice President, Governor/Administrator of Union Territories</i>	
<i>01 President</i>	
	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)
<i>02 Vice President</i>	
	090 Secretariat 102 Discretionary Grants 800 Other Expenditure (7)
<i>03 Governor/Administrator of Union Territories</i>	
	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 UTs 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 Tamil Nadu 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 Indian Audit and Accounts Department (4)

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. This Minor Head will include Sub-Heads '01-Headquarters Office' and '02-United Nations Audit Unit.

(3) Minor Heads from 103 to 107, 800 and 901 will not be operational for fresh transactions w.e.f. 01.04.2024.

(4) This minor head will include Sub Head '01-Field Offices' and will include following detailed heads: -

- 01-Civil Audit Offices
- 02-Civil Accounts Offices
- 03-Training Institutes
- 04-Post & Telecommunications Audit Offices
- 05-Railway Audit Offices
- 06-Defence Audit Offices
- 07-Commercial Audit Offices
- 08-Overseas Audit Offices
- 09-Centralised Procurement

(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-Corporate 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 – Corporate 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.	
	102 Taxes on Wealth (1)
	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)
109	Remission of Duties and Taxes on Exported Products (RoDTEP) (4)
110	Rebate on State and Central Taxes and Levies (RoSCTL) (4)
111	Rebate under Merchandise Export from India Scheme (MEIS) (4)
112	Rebate under Service Exports from India Scheme (SEIS) (4)
113	Rebate/Incentive under Target Plus Scheme (4)
114	Rebate under Other Schemes (5)
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.
- (4) This Minor Head will include Sub-Head for issue of Scrips under the scheme.

(5) This Minor Head will include following Sub-Heads:

- i. 01- Issue of Scrips under Rebate on State Levies Scheme (RoSL).
- ii. 02-Issue of Scrips under 2% Additional Adhoc incentive for Mobile Phones.
- iii. 03-Issue of Scrips under Focus Product Scheme and Market Linked Focus Product Scheme.
- iv. 04-Issue of Scrips under Focus Market Scheme.
- v. 05-Issue of Scrips under Vishesh Krishi and Gram Udyog Yojna.
- vi. 06-Issue of Scrips under Status Holders Incentive Scheme (SHIS).
- vii. 07-Issue of Scrips under Annual Incremental Export Incentivization Scheme.
- viii. 08-Issue of Scrips under Litigation for Served from India Scheme (SFIS) at Supreme Court.

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 our 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	<i>Taxes on Sales, Trade etc.</i>

001	Direction and Administration
101	Collection Charges
800	Other expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

2041	<i>Taxes on Vehicles</i>

001	Direction and Administration
101	Collection Charges
102	Inspection of Motor Vehicles
800	Other Expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

2042	<i>Collection Charges under Central Goods and Services Tax & Integrated Goods and Services Tax</i>

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	<i>Collection Charges under State Goods and Services Tax (1)</i>

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 Charge
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-coining 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 Excise and Service Tax Appellate Tribunal (CESTAT)
109	Prevention of Money Laundering Act, 2002
110	Goods & Services Tax Network (GSTN): Special Purpose Vehicle (SPV)
111	Goods and Service Tax Appellate Tribunal
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	

<i>01 Interest on Internal Debt</i>	

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
	131	Interest on Special Drawing Facility on 91 days Deposits
	132	Interest on Recapitalisation Bonds-Public Sector Banks
	133	Interest on Recapitalisation Bonds-Other Government Controlled Banking entities
	134	Interest on Sovereign Green Bonds
	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)
	254	Interest on Loans from Asian Infrastructure Investment Bank (AIIB)
	255	Interest on Loans from Government of Korea (GoKR)
	305	Management of Debt (4)
<i>03 Interest on Small Savings Provident Funds etc. (6)</i>		
	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)
	118	Interest on Agniveer Corpus Fund-Sewa Nidhi Package
<i>04 Interest on Loans and Advances from Central Government</i>		
	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
<i>05 Interest on Reserve Funds</i>		
	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
<i>60 Interest on Other Obligations</i>		
	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-Internal 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 '1 - 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	<i>District Administration</i>

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	<i>Treasury and Accounts Administration</i>

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	Sashastra Seema Bal
121	Border Management
122	Jammu & Kashmir Police

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
188	Assistance to Autonomous Bodies and Other Institutions
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	Commissions, Committees & Tribunals (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, Committees and Tribunals 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 L.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.

(c) 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 under National Pension System (13)
	118 Medical Treatment of CGHS Pensioners
	119 Payment of Service Charges to National Securities Depository Limited under New Pension Scheme
	120 Pensionary Charges in respect of retirees/deceased employees of Government of NCT Delhi (14)
	121 Government Contribution for Defined Contribution Pension Scheme under Unified 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
	105	Defence Civilian Pension (9), (15)
	117	Government Contribution for Defined Contribution Pension Scheme under National Pension System
	121	Government Contribution for Defined Contribution Pension Scheme under Unified Pension Scheme

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.
- (14) This Minor Head will include payment of all types of Pension, Commuted Value of Pension, Gratuity, Encashment of Leave etc.
- (15) This Minor Head will be used for classification of pensionary benefits in respect of Civilian Employees, except those mentioned in Note (9), which are being met from Defence Estimates.

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 10 th 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.
	114 Agnipath Scheme
	115 Spectrum Charges
	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 Coordination & Services (Directorate of ordnance), 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~~
	114 Agnipath Scheme
	115 Spectrum Charges
	800 Other expenditure

Note:

- (1) Pay and allowances of Navy personnel are recorded under this minor head.
- (2) The Minor Head '112-Joint Staff' will not be operational for fresh transactions w.e.f. 01-04-2026.

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
	114 Agnipath Scheme
	115 Spectrum Charges
	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*
Coordination & Services
*(Directorate of Ordnance)***

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.
- (3) Minor Heads '004', '053', '054', '105', '106', '110', '111', '800', '901', '902', '903' and '904' will not be operational for fresh transactions w.e.f. 01-04-2024.

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

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

*2081 Defence Services-HQ IDS
and Joint Staff*

01 HQ IDS and Joint Staff

101	Pay and allowances of Service Personnel
104	Pay and allowances of Civilians
105	Transportation
106	Repairs and Refits
110	Stores
111	Works
800	Other Expenditure
911	Deduct -Recoveries of over payments

B. Social Services

(a) Education, Sports, Art and culture

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2202 General Education (1)	
<i>01 Elementary Education (10)(2)</i>	
	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 Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)
	113 Samagra Shiksha
	800 Other expenditure (3)
<i>02 Secondary Education (2)(12)</i>	
	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
	113 Samagra Shiksha

	191	Assistance to Local Bodies for Secondary Education
	800	Other expenditure (3)
<i>03 University and Higher Education</i>	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
<i>04 Adult Education</i>	001	Direction and Administration
	101	Grants to Voluntary Organisations
	102	Shramik Vidya Peetha
	103	Rural Functional Literacy Programmes
	200	Other Adult Education Programmes
	800	Other expenditure
<i>05 Language Development</i>	001	Direction and Administration
	102	Promotion of Modern Indian Languages and Literature (5)
	103	Sanskrit Education
	200	Other Languages Education (6)
	800	Other expenditure
<i>80 General</i>	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 modern Indian languages in Government schools and colleges as part of wider curricula will be recorded under the relevant minor head below the sub major heads '01-Elementary Education', '02-Secondary Education', '03 -University and other higher education'. The minor head 'Promotion of modern 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 modern 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	
<i>01 Urban Health Services- Allopathy</i>	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
<i>02 Urban Health Services- Other systems of medicine (6)</i>	101 Ayurveda 102 Homeopathy 103 Unani 104 Siddha 200 Other Systems
<i>03 Rural Health Services- Allopathy</i>	101 Health Sub-centers 102 Subsidiary Health Centres 103 Primary Health Centres 104 Community Health Centres 110 Hospitals and Dispensaries 800 Other Expenditure
<i>04 Rural Health Services- Other Systems of medicine (6)</i>	101 Ayurveda 102 Homeopathy 103 Unani 104 Siddha 200 Other Systems
<i>05 Medical Education, Training and Research (4)</i>	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
101	Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY) (13)
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.
- (13) This Minor Head will include expenditure on Premium, Grants-in-aid, Administrative Expenditure and Other expenditure required for implementation of the Scheme in the Centre and States.

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 diphtheria, polio and typhoid and of expectant mothers against tetanus and (ii) prophylaxis against nutritional anaemia for mothers and children and nutritional programme for control of blindness among children.
- (3) This will cover expenditure on (i) maintenance of vehicles and supply of vehicles at Primary Health Centres, (ii) Supply of additional vehicles for supervision at District Family 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 I.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	
<i>01 Water Supply</i>	
	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
<i>02 Sewerage and Sanitation</i>	
	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
80 General	
	188 Assistance to Autonomous Bodies

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)	
<i>02 Urban Housing</i>	(Each class of scheme will be a minor head)
	103 Assistance to Housing Boards
	104 Housing Co-operatives
	105 Releases under The Real Estate (Regulation and Development) Act, 2016
	190 Assistance to Public Sector and Other Undertakings (3)
	800 Other expenditure
<i>03 Rural Housing</i>	(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 Awasz Yojana
	190 Assistance to Public Sector and Other Undertakings (3)
	800 Other expenditure
<i>04 Bombay Building Repairs and Reconstructions Scheme (4)</i>	
	001 Direction and Administration
	051 Construction
	052 Machinery and Equipment
	053 Maintenance and Repairs
	799 Suspense
	800 Other expenditure
<i>05 General Pool Accommodation</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	053 Maintenance and Repairs (5)
	799 Suspense
	800 Other expenditure (6)
<i>06 Police Housing</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	053 Maintenance and Repairs (5)
	799 Suspense
	800 Other expenditure (6)
<i>07 Other Housing</i>	
	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 (I)	
<i>01 State Capital Development (3)</i>	
	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
<i>02 National Capital Region</i>	
	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
<i>03 Integrated Development of Small and Medium Towns</i>	
	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
<i>04 Slum Area Improvement</i>	
	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
<i>05 Other Urban Development Schemes</i>	

	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
<i>80 General</i>		
	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	
<i>01 Films (3)</i>	001 Direction and Administration (1) 003 Training 004 Research 105 Production of films 800 Other expenditure
<i>60 Others</i>	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.

**(c) 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	
<i>01 Welfare of Scheduled Castes</i>	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
<i>02 Welfare of Scheduled Tribes</i>	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
<i>03 Welfare of Backward Classes</i>	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
<i>04 Welfare of Minorities</i>	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, Backward Classes and Minorities.
- (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 Co-operation
- 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.
<i>64 Debt Relief for Farmers</i>	101	Debt Relief/Waiver of Agricultural Loans
<i>60 Other Social Security and Welfare Programmes</i>	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 Solatium 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
	112	Other Charges payable to the retirees/deceased employees of Government of NCT Delhi (8)
	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.
- (8) This Minor Head will include payment under Deposit Linked Insurance Scheme (DLIS), Central Government Employees Insurance Scheme (CGEIS) etc. to the retirees/deceased employees of Government of NCT Delhi only.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2236 Nutrition	
<i>01 Production of Nutritious Foods and Beverages</i>	
	101 Production of Nutritious Beverages
	102 Fortifications of foods
	190 Assistance to Public Sector and Other Undertakings
	800 Other expenditure
<i>02 Distribution of nutritious food and beverages</i>	
	101 Special Nutrition programmes
	102 Mid-day Meals
	800 Other expenditure
<i>80 General</i>	
	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
<i>03 Unspent Margin Money Fund</i>	101	Transfers to Reserve funds and Deposit Accounts-Natural Calamities unspent Margin Money Fund
<i>04 Famine Relief Fund</i>	101	Transfers to Reserve Funds and Deposit Accounts-Famine Relief Fund
<i>05 State Disaster Response Fund</i>	101	Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund
	901	Deduct - Amount met from State Disaster Response Fund.
<i>06 Earthquake</i>	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
07	<i>Disaster Management</i>	101	Disaster Mitigation
08	<i>State Disaster Mitigation Fund</i>	101	Disaster Mitigation
80	<i>General</i>	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	(vi) Supply of seeds, fertilizers and
(ii) Food and clothing	Agricultural implements
(iii) Housing	(vii) Supply of fodder
(iv) Educational Concessions	(viii) Other items
(v) Supply of medicines	
- (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:

- (1) This minor head will include expenditure on Public exhibitions, fairs and pilgrimage beyond India.
- (2) 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
	130 Farmers' Income Support
	131 Technological Advancement
	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 waterlogged 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 'Dairy Development Projects'.
- (3) Operation Flood Project will be a Sub-head under this minor Head.
- (4) National Dairy 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	Estuarine / 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
102	National Compensatory Afforestation (NCA) (3)
103	State Compensatory Afforestation (SCA) (3)

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.
- (3) This Minor Head may be divided into Sub-Head for various activities viz. Compensatory Afforestation, Additional Compensatory Afforestation, Penal Compensatory Afforestation, Net Present Value of Forest Land, Protected Areas (National Parks, Wildlife, Sanctuaries) etc.

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.
103	Special Initiatives for development of Agriculture and Allied Sectors
- Each Programme not covered elsewhere in this sub-sector will be a minor head

Note:

- (I) 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	
<i>02 Draught Prone Areas Development Programme</i>	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
<i>03 Desert Development Programme</i>	001 Direction and Administration 101 Minor Irrigation 102 Afforestation 307 Soil and water conservation 310 Animal Husbandry and Dairying 800 Other expenditure
<i>04 Integrated Rural Energy Planning Programme</i>	003 Training 101 Development of Design and Approach for Area bound Block level IRE Projects 105 Project Implementation 109 Monitoring
<i>05 Waste Land Development</i>	101 National Waste Land Development Programme
<i>06 Self Employment Programmes</i>	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

2573 Other Special Area Programmes	

01 Dangs District	

02 Backward Areas	

03 Tribal Areas	

04 Ladakh Autonomous Hill Development Council	

05 Jharkhand 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.

(d) Irrigation and Flood Control

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2701 Medium Irrigation	
<i>Each Commercial project will be a sub major head</i>	001 Direction and Administration
	052 Machinery and Equipment
	101 Maintenance and Repairs (1)
	799 Suspense
	800 Other Expenditure (2)
<i>Each Non-Commercial project will be a sub major head</i>	
	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	
<i>01 Surface Water</i>	103 Diversion Schemes 104 Ayacut Development 800 Other expenditure
<i>02 Ground water</i>	005 Investigation 016 Subsidy 052 Machinery and Equipment 800 Other expenditure
<i>03-Maintenance</i>	101 Water Tanks (2) 102 Lift Irrigation Schemes (2) 103 Tube Wells (2)
<i>80 General (1)</i>	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	<i>Command Area Development (1)</i>

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

(c) Energy

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2801 Power	
<i>01 Hydel Generation</i>	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).
<i>02 Thermal Power Generation</i>	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)
<i>03 Nuclear Power Generation</i>	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
<i>04 Diesel/Gas Power Generation</i>	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
106	Development of Power Systems-National Load 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	

<i>01 Exploration and Production of Crude Oil and Gas</i>	

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

<i>02 Refining and Marketing of Oil and Gas</i>	

001	Direction and Administration
101	Refining of Oil
102	Marketing of Oil
103	Marketing of Gas
104	Setting up of Natural Gas Pipeline
800	Other expenditure

<i>80 General</i>	

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)	
<i>01 Iron and Steel Industries (2)</i>	
	101 Mining
	105 Manufacture
<i>02 Cement and Non-metallic Mineral Industries (2)</i>	
	205 Cement
	600 Others
<i>03 Fertilizer Industries</i>	
	004 Research and Development
	101 Fertilizer Subsidy
	129 Issue of Special Bonds to Fertilizers Companies as compensation towards fertilizer subsidy
	800 Other expenditure
<i>04 Petrochemical Industries</i>	
	101 Petrochemicals (Central Sector Scheme) (6)
<i>05 Chemical and Pharmaceutical Industries</i>	
	205 Chemicals and Pesticides
	206 Drugs and Pharmaceuticals
<i>06 Engineering Industries (2)</i>	
	101 Other Industrial machinery Industries
	102 Transport Equipment Industries
	103 Other Engineering Industries
	203 Electrical Engineering Industries
<i>07 Telecommunication and Electronic Industries</i>	
	101 Telecommunications
	102 Digital India Programme
	103 Regulation and Certification
	188 Assistance to Autonomous and Other Bodies
	202 Electronics
	800 Other expenditure
<i>08 Consumer Industries (3)</i>	
	101 Edible Oils
	201 Sugar
	202 Textiles
	204 Leather
	206 Distilleries

	215	Paper and Newsprint
	600	Others (4)
<i>09 Atomic Energy Industries</i>		
	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
	210	Phosphatic Rare Earth Extraction (PREE)
	211	Operating Plants for Nuclear Recycle Board (5)
	800	Other expenditure
<i>80 General</i>		
	001	Direction and Administration
	003	Industrial Education-Research and Training
	101	Standardisation and Quality Control
	102	Industrial Productivity
	103	Tariff and Price Regulation
	104	Industrial Promotion
	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.
- (6) The Minor Head will be utilized only for classifying expenditure of central Sector Scheme of Ministry of Chemicals and Fertilizers under 'New Scheme of Petrochemicals'.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2853 Non ferrous Mining and metallurgical Industries	
<i>01 Geological Survey of India</i>	001 Direction and Administration (1) 003 Training 004 Research and Development 005 Investigation 101 Survey and Mapping 102 Mineral Exploration 103 Information Dissemination 200 Other Explorations 800 Other expenditure
<i>02 Regulation and Development of Mines</i>	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 <i>Other Outlays on Industries and Minerals</i>	

01 <i>Industrial Financial Institutions</i>	

101	Assistance to Industrial Finance Institutions
102	Payments to Development Bank out of the Research and Development Cess.
800	Other Expenditure

02 <i>Development of Backward Areas</i>	

101	Subsidies
800	Other expenditure

03 <i>Industrial Corridors</i>	

	Each Industrial Corridor project will be a Minor Head.

60 <i>Others</i>	

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'
	107 Statutory Audit-Government Contribution for Defined Contribution Pension Scheme under National Pension System
	108 Statutory Audit-Government Contribution for Defined Contribution Pension Scheme under Unified Pension Scheme
	109 Government Contribution for Defined Contribution Pension Scheme under National Pension System
	110 Government Contribution for Defined Contribution Pension Scheme under Unified Pension Scheme
	799 Suspense-Miscellaneous Advances (3)
	810 Miscellaneous charges (1)(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	

<i>01 General Superintendence and Services</i>	

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

<i>02 Repairs and Maintenance of Permanent Way and Works</i>	

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

<i>03 Repairs and Maintenance of Motive power</i>	

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
<i>12 Appropriation to Funds</i>		
	101	Appropriation to Depreciation Reserve Fund
	102	Appropriation to Pension Fund
<i>13 Suspense</i>		
	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 under National Pension System
	102	Government Contribution for Defined Contribution Pension Scheme under Unified 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	
<i>01 General Superintendence and Services</i>	
	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
<i>02 Repairs and Maintenance of permanent Way and Works</i>	
	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
<i>03 Repairs and Maintenance of Motive Power</i>	
	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
<i>04 Repairs and Maintenance of Carriages and Wagons</i>	
	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	Commutated 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 National Pension System
102	Government Contribution for Defined Contribution Pension Scheme under Unified 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	
<i>01 Major Ports</i>	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
<i>02 Minor Ports</i>	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
<i>03 Light Houses and Light Ships</i>	001 Direction and Administration 101 Light Houses - Working Expenses 102 Light Ships - Working Expenses 800 Other expenditure
<i>80 General</i>	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)
- 101 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	
<i>01 National Highways</i>	052 Machinery and Equipment
	101 National Highways Permanent Bridges (3)
	104 National Highways Urban Links (4)
	337 Road works
	799 Suspense
	800 Other expenditure
<i>02 Strategic and Border Roads</i>	052 Machinery and Equipment
	102 Bridges
	337 Road works
	799 Suspense
	800 Other expenditure
<i>03 State Highways</i>	052 Machinery and Equipment
	102 Bridges
	103 Maintenance and Repairs (5)
	337 Road works
	799 Suspense
	800 Other expenditure
<i>04 District and Other Roads (2)</i>	105 Maintenance and Repairs (6)
	337 Road works
	338 Pradhan Mantri Gram Sadak Yojana
	800 Other expenditure
<i>05 Roads of Inter State or Economic Importance</i>	052 Machinery and Equipment
	102 Bridges
	337 Road works
	799 Suspense
	800 Other expenditure
<i>80 General</i>	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
<i>3201 Postal Services</i>	
<i>01 General Administration</i>	001 Direction and Administration (1) 101 Control and Supervision (2)
<i>02 Operation</i>	003 Training 101 Postal Net Work 102 Mail sorting 103 Conveyance of Mails (3) 104 Mechanisation and Modernisation
<i>03 Agency Services</i>	101 Banking and Life Insurance (4) 200 Other Services
<i>04 Accounts and Audit</i>	101 Audit (5) 102 Accounts
<i>05 Engineering</i>	053 Maintenance 101 Petty Works
<i>06 Amenities to Staff</i>	101 Amenities to Staff (6)
<i>07 Pension</i>	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 under National Pension System 111 Government Contribution for Defined Contribution Pension Scheme under Unified Pension Scheme 200 Other Pensions

08 Stationery and Printing

- 101 Postcards, envelopes, 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)
- 200 Suspense-(6)

02-Operation

- 003 Operational-Training
- 101 Telephone-Exchanges
- 102 Telephone-Revenue-Accounts
- 103 Telegraphs
- 104 Radio
- 200 Suspense-(6)

03-Stores-and-Factories

- 101 Stores-Depots
- 102 Stores-Accounting
- 103 Factories
- 200 Suspense-(6)
- 800 Miscellaneous-expenditure

04-Research-and-Development

- 004 Telecommunication-Engineering-Centre
- 200 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
- 200 Suspense-(6)

06-Accounts-and-Audit

- 101 Audit
- 102 Accounts
- 200 Suspense-(6)

07-Amenities-to-Staff

- 101 Amenities-to-Staff
- 200 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

	408	Leave-Encashment-Benefits-(7)
	200	Other-Pensions
~~00 Stationery and Printing~~		
	401	Stationery and Printing
~~10 Telecommunication Systems~~		
	001	Direction and Administration
	003	Training
	004	Research & Development
	103	Compensation to Service Providers for Universal Service Obligation
	190	Investments in Public Sector and other Undertakings
	796	Tribal Area Sub-plan
	797	Transfer to Reserve Fund
	798	International Co-operation
	800	Other Expenditure
	902	Deduct-Amount met from USO Fund
	911	Deduct-Recoveries of over payments
~~60 Other Expenses~~		
	000	Depreciation-(5)
	401	Contribution towards capital Expenses
	402	Social Security and Welfare Programmes
	490	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.
- (8) Sub-Major Heads '01' to '09' and '60' along with Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2019.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

3230	<i>Dividends to General Revenues</i>

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	<i>Appropriations from Telecommunications Surplus</i>

701	Appropriations to Telecommunications Capital Reserve Fund
702	Appropriations to Telecommunications Revenue Reserve Fund

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

3232	<i>Repayment of Loans taken from General Revenues by Telecommunication</i>

101	Repayment of Principal
102	Interest

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

3253 Satellite systems (1)

001	Direction and Administration
003	Training
004	Research and Development
053	Operation and Maintenance
401	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 (1)

401	Wireless Planning and Coordination
402	Monitoring Services
403	Compensation to Service provider for Universal service obligation
800	Other expenditure

Note:

- (1) Minor Heads '101-Wireless Planning and Coordination', '102- Monitoring Services' and '103- Compensation to Service provider for Universal service obligation' will not be operational for fresh transaction w.e.f. 01-04-2019.

(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 Co-operation
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 *Earth System Science*

003	Training
004	Research and Development
101	Oceanographic Survey (1)
102	Antarctic Research
103	Assistance for Oceanographic Research
104	Polymetallic Nodules Programme
105	Research and Operations
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	
<i>01 Survey of India</i>	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
<i>02 Pharmaceutical Research</i>	101 Assistance for Pharmaceutical Research
<i>60 Others</i>	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:

- (1) 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	

<i>01 Survey (Botanical)</i>	

001	Direction and Administration
004	Research
005	Investigation
800	Other expenditure

<i>02 Survey (Zoological)</i>	

001	Direction and Administration
003	Training
004	Research
005	Investigation
800	Other expenditure

<i>03 Environmental Research and Ecological Regeneration</i>	

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 Co-operation

<i>04 Prevention and Control of Pollution</i>	

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

<i>60 Others</i>	

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- Secretariat-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 Co-operation
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 Co-operation
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
202	Indian Statistical Institute
203	Data Informatics and Innovation Division
204	Central Statistics
205	State 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

3453 *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 Co-operation
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 '2406-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 vanaspathi, 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 <i>General Financial and Trading Institutions</i>	
<i>01 General Financial Institutions</i>	
	190 Assistance to General Financial Institutions
	800 Other expenditure
<i>02 Trading Institutions</i>	
	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 <i>International Financial Institutions</i>	
	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 (2)
	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 Co-operation
	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 (1) (3) (4)	
01-Non-Plan-Grants	
	401 Grants under the Constitution (Distribution of Revenue Order)
	402 Grants in lieu of Tax on Railway Passenger Fares
	403 Grants on account of Agricultural Wealth Tax
	404 Grants under the Proviso to Article 275(1) of the Constitution
	405 Grants from Central Road Fund
	407 Compensation to meet revenue loss on introduction of VAT
	408 Grants in lieu of pension contributions
	409 Grants towards contribution to State Disaster Response Fund
	410 Grants to cover gap in resources
	411 States' share in the proceeds of the Voluntary Disclosure of Income Scheme, 1997
02-Grants for State-Plan Schemes	
	401 Block Grants
	402 Grants as advance Plan Assistance for relief on account of Natural Calamities (2)
	403 Grants against External Assistance received in kind
	404 Grants under Proviso to Article 275(1) of the Constitution
	405 Grants from Central Road Fund
03-Grants for Central-Plan Schemes (1)	
	401 Special Central additive to S.C. component Plans
	402 Special Central additive to Tribal sub-plan
	403 National Rural Employment Programme
	404 Grants under Proviso to Article 275(1) of the Constitution
	406 Minor Ports Development of Minor Ports
04-Grants for Centrally Sponsored Plan Schemes	
	404 Grants under Proviso to Article 275(1) of the

		Constitution
	405	Grants from Central Road Fund
<i>05 Grants for Special Plan Schemes</i>		
	401	Schemes of North Eastern Council
	402	Development of Border Areas
	404	Special Package for Bodoland Territorial Council
	405	Special Package for economic development of the Karbi Anglong Autonomous Territorial Council (KAATC) Area
	406	Special Package for Dima Hasao Autonomous Territorial Council (DHATC)
<i>06 Centrally Sponsored Schemes</i>		
	101	Central Assistance/Share-I
	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 and Infrastructure Fund
	105	Other General Services-Urban Oriented Employment Programmes
	106	Central Assistance/Share-II
<i>07 Finance Commission Grants</i>		
	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
	105	General (relief on Account of Natural Calamities)-Disaster Mitigation
	106	Grants for Health Sector
	107	Grants for Incubation of New Cities
	108	Grants for Shared Municipal Services
<i>08 Other Transfer/Grants to States</i>		
	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 and Infrastructure 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
117	Grants to State Mineral Exploration Trust

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

- 401 Grants to meet Non-Plan deficit
- 402 Grants in lieu of share in Central Taxes and Duties
- 405 Grants from Central Road Fund
- 407 Compensation to meet revenue loss on introduction of VAT

***02 Grants for Union
Territory Plan Schemes***

- 401 Block Grants
- 402 Grants as advance Plan Assistance for relief on account Natural Calamities (2)
- 403 Grants against External Assistance received in kind
- 405 Grants from Central Road Fund

***03 Grants for Central Plan
Schemes (1)***

- 403 National Rural Employment Programme

***04 Grants for Centrally
Sponsored Plan Schemes***

- 405 Grants from Central Road Fund

***05 Grants for Special Plan
Schemes***

- 404 Schemes of North Eastern Council

06 Centrally Sponsored Schemes

- 101 Central Assistance/Share-I
- 102 Externally Aided Projects-Grants for Centrally Sponsored Schemes
- 103 Waste Land Development-National Waste Land Development Programme
- 106 Central Assistance/Share-II

07 Finance Commission Grants

- 101 General (relief on Account of Natural Calamities)-Disaster Mitigation

***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 and Infrastructure Fund
- 106 Compensation for loss of revenue arising out of implementation of GST
- 117 Grants to State Mineral Exploration Trust

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
Co-operation 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 (1) below Major Head '1605'.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
3606 Aid Materials and Equipments (I)	
	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 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:

- (I) 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 '1605—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/UT Governments' 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
<i>4000 Miscellaneous Capital Receipts</i>	
<i>01 Civil</i>	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 Lend Surpluses
	105 Retirement of Capital/Disinvestments of Cooperative Societies/Banks
	106 Proceeds of Monetization of National Highways
	107 Monetisation of Land
	800 Other Receipts
<i>02 Telecommunications</i>	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)
<i>03 Disinvestment of Government's Equity Holdings (1)</i>	
	190 Disinvestment of Public Sector and other Undertakings
<i>04 Premium received on Disinvestment of Government's Equity Holdings</i>	
	190 Disinvestment of Public Sector and other Undertakings
<i>05 Enemy Properties</i>	101 Sale of Financial Assets
	102 Sale of Non-Financial Assets

06 Defence

101 Monetisation of Defence Land (2)

Note:

1. The face value of share disinvested only is to be recorded under this Major Head.
2. This Minor Head will be further divided into separate Sub-Heads for all the services under Ministry of Defence.

EXPENDITURE HEADS

(Capital Account)

A. Capital Account of General Services

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4016 Capital Outlay on Audit (3)	101 Comptroller and Auditor General of India (1) 102 Indian Audit and Accounts Department (2)

- (1) This minor head will include Sub Head '01-Headquarters Office'.
- (2) This minor head will include Sub Head '01-Field Offices' which will include following detailed heads: -
- 01-Civil Audit Offices
 - 02-Civil Accounts Offices
 - 03-Training Institutes
 - 04-Post & Telecommunications Audit Offices
 - 05-Railway Audit Offices
 - 06-Defence Audit Offices
 - 07-Commercial Audit Offices
 - 08-Overseas Audit Offices
 - 09-Centralised Procurement
- (3) Existing Major Heads "4059-Capital Outlay on Public Works-01-Office Buildings" and "4216-Capital Outlay on Housing" will continue to be in use for booking of expenditure pertaining to Audit Organisation's office Building and residential building respectively.

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 undischursed 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)
111	Goods and Service Tax Appellate Tribunal
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	Sashstra Seema Bal
214	Border Management
215	Coastal Security
216	Other Police Organisations
217	Jammu & Kashmir Police
218	Modernisation of Police Force
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 (1) 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 '5654- 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
105	Commissions, Committees and Tribunals(1)
800	Other expenditure

Note(1) : This minor head will record expenditure on Commissions, Committees and Tribunals the charges on which according to their importance or for any other reason cannot conveniently be adjusted under functional major heads.

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 account 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 (+)
	401 Aircraft and Aero Engine
	402 Heavy and Medium vehicles
	403 Other Equipments
	405 Military Farms
	406 Procurement of Rolling Stock
	407 Ex-Servicemen Contributory Health Scheme
	442 Rashtriya Rifles
	443 National Cadet Corps
	202 Construction Works
	209 Stock Suspense
02 Navy	
	050 Land (+)
	401 Aircraft and aero engine
	402 Heavy and Medium vehicles
	403 Other Equipments
	404 Joint staff
	202 Construction Works
	204 Naval Fleet
	205 Naval Dockyards/Projects
03 Air Force	
	050 Land (+)
	401 Aircraft and aero engine
	402 Heavy and Medium vehicles
	403 Other Equipments
	202 Construction Works
	206 Special Projects
04 Coordination & Services (Directorate of Ordnance)	
	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

09-Defence Services

- 050 Land (1)
- 101 Aircraft and Aero Engines
- 102 Heavy and Medium Vehicles
- 103 Other Equipments
- 104 Joint Staff
- 105 Military Farms
- 106 Procurement of Rolling Stock
- 107 Ex-Servicemen Contributory Health Schemes
- 112 Rashtriya Rifles
- 113 National Cadet Corps
- 195 Investments in Cooperatives
- 202 Construction Works
- 204 Naval Fleet
- 205 Naval Dockyards/Projects
- 206 Special Projects
- 799 Stock Suspense
- 800 Other Expenditure

Note:

- (1) This will record expenditure on acquisition of land other than that required for specific work projects.
- (2) The Sub-Major Heads '01-Army', '02-Navy' and '03-Air Force' and Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2024.
- (3) The Minor Head '104-Joint Staff' below Sub-Major head '09-Defence Services' will not be operational for fresh transactions w.e.f. 01-04-2026.

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	
<i>01 General Education</i>	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
<i>02 Technical Education</i>	103 Technical Schools (1) 104 Polytechnics (1) 105 Engineering Technical Colleges and Institutes (1)(2) 800 Other expenditure
<i>03 Sports and Youth Services</i>	101 Youth Hostels 102 Sports Stadia 800 Other expenditure
<i>04 Art and Culture</i>	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 Jewellery 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	
<i>01 Urban Health Services</i>	102 Employees State Insurance Scheme 103 Central Govt. Health Scheme 104 Medical Stores Depot (1) 108 Departmental Drug Manufacture (2) 109 School Health Scheme 110 Hospital and Dispensaries (4) 200 Other Health Schemes 800 Other expenditure
<i>02 Rural Health Services</i>	101 Health Sub-Centres 102 Subsidiary Health Centres 103 Primary Health Centres 104 Community Health Centres 110 Hospitals and Dispensaries (4) 800 Other expenditure
<i>03 Medical Education Training and Research</i>	101 Ayurveda 102 Homeopathy 103 Unani 104 Siddha 105 Allopathy 200 Other Systems
<i>04 Public Health</i>	101 Prevention and Control of Diseases 106 Manufacture of Serum/Vaccine 107 Public Health Laboratories (3) 112 Public Health Education 200 Other Programmes
<i>80 General</i>	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**4211 Capital Outlay on Family Welfare****MINOR HEADS**

- 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	
<i>01 Water Supply</i>	
	101 Urban Water Supply
	102 Rural Water Supply
	190 Investments in Public Sector and other Undertakings
	800 Other expenditure
<i>02 Sewerage and Sanitation</i>	
	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)	
<i>01 Government Residential Buildings (2)</i>	106 General Pool Accommodation
	700 Other Housing
	Each class of Scheme will be a minor head
<i>02 Urban Housing</i>	190 Investments in Public Sector and other Undertakings
	800 Other Expenditure
	Each class of Scheme will be a minor head
<i>03 Rural Housing</i>	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
<i>80 General</i>	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	
<i>01 State Capital Development</i>	
	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
<i>02 National Capital Region</i>	
	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
<i>03 Integrated Development of Small and Medium Towns</i>	
	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
<i>04 Slum Area Improvement</i>	
	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	<i>Capital Outlay on Information and Publicity</i>	
	<i>01 Films</i>	
		052 Machinery and Equipment
		190 Investments in Public Sector and other Undertakings
		200 Other Buildings
		201 Studios
		800 Other expenditure
	<i>60 Others</i>	
		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

**(c) 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	
<i>01 Welfare of Scheduled Castes</i>	
	102 Economic Development
	190 Investments in Public Sector and other Undertakings
	277 Education
	282 Health
	283 Housing
	800 Other expenditure
<i>02 Welfare of Scheduled Tribes</i>	
	102 Economic Development
	190 Investments in Public Sector and other Undertakings
	277 Education
	282 Health
	283 Housing
	800 Other expenditure
<i>03 Welfare of Backward Classes</i>	
	102 Economic Development
	190 Investments in Public Sector and other Undertakings
	277 Education
	282 Health
	283 Housing
	800 Other expenditure
<i>04 Welfare of Minorities</i>	
	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		
<i>01 Production of Nutritious Foods and Beverages</i>		
	190	Investments in Public Sector and other Undertakings
	800	Other expenditure
<i>02 Distribution of Nutritious Foods and Beverages</i>		
	190	Investments in public sector and other Undertakings
	800	Other expenditure
<i>80 General</i>		
	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
	109 Extension and Farmers' Training
	111 Agriculture Economics and Statistics
	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	<i>Capital Outlay on Soil and Water Conservation</i>

101	Soil Survey and Testing
102	Soil Conservation
203	Land Reclamation and Development
800	Other expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

4403	<i>Capital Outlay on Animal Husbandry</i>

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	<i>Capital outlay on Dairy Development (1)</i>

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	<i>Capital Outlay on Fisheries</i>

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
		822	Cinchona
		829	Areca nut
		830	Tobacco

MAJOR /SUB-MAJOR HEADS		MINOR HEADS	
4408	<i>Capital Outlay on food Storage and Warehousing</i>		
	<i>01 Food</i>	101	Procurement and Supply (1)
		103	Food processing
		190	Investments in Public Sector and other Undertakings
		800	Other expenditure
	<i>02 Storage and Warehousing</i>	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	<i>Capital Outlay on Agricultural Research and Education</i>		
	<i>01 Crop Husbandry</i>		
		004	Research
		277	Education
		800	Other expenditure
	<i>02 Soil and Water Conservation</i>		
		004	Research
		277	Education
		800	Other expenditure
	<i>03 Animal Husbandry</i>		
		004	Research
		277	Education
		800	Other expenditure
	<i>04 Dairy Development</i>		
		004	Research
		277	Education
		800	Other expenditure
	<i>05 Fisheries</i>		
		004	Research
		277	Education
		800	Other Expenditure
	<i>06 Forestry</i>		
		004	Research
		277	Education
		800	Other expenditure
	<i>07 Plantations</i>		
		004	Research
		277	Education
		800	Other expenditure
	<i>80 General</i>		
		004	Research
		277	Education
		800	Other expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

4416	<i>Investments in Agricultural Financial Institutions</i>

190	Investments in Public sector and other Undertakings
200	Other Investments

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

4425	<i>Capital Outlay on Co-operation</i>

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 <i>01 Marketing and Quality Control</i>	101 Marketing facilities 102 Grading and quality control facilities 190 Investments in Public sector and other Undertakings 800 Other expenditure
<i>60 Others</i>	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 Lailakh Autonomous Hill
Development Council*

*05 Jharkhand 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)	
<i>Each Commercial project will be a sub major head (3)</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	101 Works related to Irrigation
	799 Suspense
	800 Other Expenditure (2)
<i>Each Non-Commercial project will be a sub major head (3)</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	101 Works related to Irrigation
	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)

Notes:

- (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)	
<i>Each Commercial project will be a sub major head (3)</i>	001 Direction and Administration
	052 Machinery and Equipment
	101 Works related to Irrigation
	799 Suspense
	800 Other Expenditure (2)
<i>Each Non-Commercial project will be a sub major head (3)</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	101 Works related to Irrigation
	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
		103	Micro Irrigation
		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.

(c) 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 (6)
	105 Power Project of Atomic Energy
	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
<i>05 Transmission and Distribution (4)</i>		
	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
<i>06 Rural Electrification</i>		
	001	Direction and Administration
	052	Machinery and Equipment
	190	Investments in Public Sector and other Undertakings
	799	Suspense
	800	Other Expenditure
<i>80 General</i>		
	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.

- (6) Minor Head '104-Fast Breeder Reactors' will not be operational for fresh transactions w.e.f. ~~01-04-2019~~, 01-04-2021 (corrigendum).

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 HEADS	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	
<i>01 Mining</i>	
	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other expenditure
<i>02 Manufacture</i>	
	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	
<i>01 Mineral Exploration and Development (1)</i>	
	004 Research and Development
	102 Mineral Exploration
	190 Investments in public sector and other undertakings
	800 Other Expenditure
<i>02 Non-Ferrous Metals</i>	
	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other Expenditure
<i>60 Other Mining and Metallurgical Industries</i>	
	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 <i>Capital Outlay on Petrochemical Industries</i>	

004	Research & Development
190	Investments in Public Sector and other undertakings
200	Other Investments

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

4857 <i>Capital Outlay on Chemicals and Pharmaceutical Industries</i>	

<i>01 Chemical and Pesticides Industries</i>	

004	Research and Development
190	Investment in Public Sector and other Undertakings
800	Other Expenditure

<i>02 Drugs and Pharmaceutical Industries</i>	

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	
<i>01 Electrical Engineering Industries</i>	004 Research and Development 190 Investment in Public sector and other undertakings 800 Other Expenditure
<i>02 Other Industrial Machinery Industries</i>	004 Research and Development 190 Investments in Public Sector and other undertakings 800 Other Expenditure
<i>03 Transport Equipment Industries</i>	004 Research and Development 190 Investment in Public Sector and Other undertakings 800 Other Expenditure
<i>04 Ship-Building Industries</i>	004 Research and Development 190 Investment in Public Sector and Other undertakings 800 Other Expenditure
<i>05 Air Craft Industries</i>	004 Research and Development 190 Investment in Public Sector and Other undertakings 800 Other Expenditure
<i>60 Other Engineering Industries</i>	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)	
<i>01 Textiles</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>03 Leather</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>04 Sugar</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>05 Paper and Newsprint</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>60 Others</i>	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

03 Atomic Energy Industries

212 Industrial Projects of Atomic Energy

60 Others

~~403 Thorium Extraction~~

~~405 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.
- (3) Minor Head '208-Improvements/modifications to Heavy Water Plants' below Sub-Major Head '01- Heavy Water'; Minor Head '201-Atomic Mineral Division' below Sub-Major Head '02- Atomic Minerals' and Minor Heads '103-Thorium Extraction', '105-Waste Treatment Facility', '201-Bhabha Atomic Research Centre', '202-Nuclear Fuel Complex', '203-Fuel Reprocessing', '204-Radiation', '209-Nuclear Recycle Board' under Sub-Major Head '60-Others' will not be operational for fresh transactions w.e.f. ~~01-04-2019~~, 01-04-2021 (corrigendum).

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

4875	<i>Capital Outlay on Other Industries</i>	

01	<i>Opium and Alkaloid Industries</i>	

107	Ghazipur Opium Factory
108	Neemuch Opium Factory
109	Ghazipur Alkaloid Works
110	Neemuch Alkaloid Works

60	<i>Other Industries</i>	

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	<i>Other Capital Outlay on Industries and Minerals</i>	

01	<i>Investments in Industrial Financial Institutions</i>	

190	Investments in Public sector and other undertakings (1)
200	Other Investments

02	<i>Development of Backward Areas</i>	

190	Investments in Public sector and other undertakings
800	Other Expenditure

60	<i>Others</i>	

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	
<i>01 Capital bearing dividend liability</i>	
	401 Manufacturing-Suspense
	402 Rolling-Stock
	403 Truck-Renewal
	404 Bridge-Works
	405 Taking-over of Line-Wires from Department of Telecommunications
	406 Electrification-Projects
	407 Other-Electrical-Works-Excluding-Traction Distribution-Works
	408 Machinery-and-Plant
	409 Workshops-including-Production-Units
	410 Staff-Quarters
	411 Amenities-for-Staff
	412 Passenger-Amenities
	413 Other-Railway-User's-Amenities
	414 Investment-in-Government-Commercial undertakings—Road-Services
	415 Signalling-and-Telecommunication-Works
	416 Other-Specified-Works
	417 Computerisation
	418 Railway-Research
	420 New-Lines-(construction)
	421 Purchase-of-New-Lines
	422 Restoration-of-Dismantled-Lines
	423 Traffic-Facilities—Yard-Remodelling-and Others
	424 Road-Safety-Works—Conversion-of Unmanned-Level-Crossings-into-Manned-Level-Crossings
	425 Road-Safety-Works—Conversion-of-Level Crossings-into-road-over-Bridges / Road-under Bridge
	426 Traction-Distribution-Works
	424 Gauge-Conversion
	425 Doubling

		490	Investment in Government-commercial undertakings—Other Public Sector Undertakings
		491	Investment in Non-Government Undertaking including JVs/SPVs
		700	Miscellaneous Advances
		700	Stores-Suspense
		001	Deduct—Credit-including Receipt on Capital Account
		002	Deduct—Amount met from Railway Depreciation Reserve Fund
		003	Deduct—Amount met from Railway Development Fund
		005	Deduct—Amount met from Railway Pension Fund
		006	Deduct—Amount transferred to major head '3004-Open Line Works' (Revenue Works) from which the expenditure is met
		007	Deduct—Amount met from Railway Capital Fund
		008	Deduct—Amount met from Railway Safety Fund
		009	Deduct—Amount met from Special Railway Safety Fund
02	Capital Free of Dividend Liability		
		419	Metro Transport Project
		420	New Lines (Construction)
03	Capital Outlay		
		101	Manufacturing Suspense
		102	Rolling Stock
		103	Track Renewals
		104	Bridge Works
		105	Electrification Projects
		106	Other Electrical Works including Traction Distribution Works
		107	Machinery and Plant
		108	Workshops including Production Units
		109	Staff Welfare (2)
		110	Customer Amenities
		111	Signaling and Telecommunication Works
		112	Other Specified Works
		113	Computerisation
		114	Railway Research
		115	New Lines

116	Restoration of Dismantled Lines
117	Traffic Facilities-Yard Remodeling and Others
118	Road Safety Works-Conversion of Unmanned Level Crossings into Manned Level Crossings
119	Road Safety Works-Conversion of Level Crossings into road over Bridges/Road under Bridge
120	Gauge Conversion
121	Doubling
122	Metro Transport Project
123	Security Related Works
190	Investment in PSU/JV/SPV etc. (Government & Non-Government)
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

80 General

797	Transfer to Major Head '8230-Special Railway Safety Fund'

Note:

(1) Sub-Major Heads '01-Capital Outlay bearing dividend Liability', '02-Capital Free of Dividend Liability' and Minor Heads thereunder will not be operational for fresh transaction w.e.f. 01-04-2019.

(2) This Minor Head will include capital expenditure on staff quarters, Medical and sanitation facilities for the welfare of staff.

MAJOR / SUB-MAJOR HEADS

5003 *Capital Outlay on Indian Railways-Strategic Lines*

04 *Capital-bearing Dividend Liability*

MINOR HEADS

- 401 Manufacturing-Suspense
- 402 Rolling-Stock
- 403 Track-Renewals
- 404 Bridge-Works
- 405 Taking-over-of-Line-Wires-from-Department-of-Telecommunications
- 406 Electrification-Projects
- 407 Other-Electrical-Works-Excluding-Traction-Distribution-Works
- 408 Machinery-and-Plant
- 409 Workshops-including-Production-Units
- 410 Staff-quarters
- 411 Amenities-for-Staff
- 412 Passenger-Amenities
- 413 Other-Railway-Liner's-Amenities
- 415 Signaling-and-Telecommunication-Works
- 416 Other-Specified-Works
- 417 Computerisation
- 418 Railway-Research
- 420 New-Lines-(construction)
- 421 Purchase-of-New-Lines
- 422 Restoration-of-Dismantled-Lines
- 423 Traffic-Facilities—Yard-Remodelling-and-Others
- 424 Road-Safety-Works—Conversion-of-Unmanned-Level-Crossings-to-Manned-Level-Crossings
- 425 Road-Safety-Works—Conversion-of-Level-Crossings-into-Road-over-Bridges-Road-under-Bridge
- 426 Traction-Distribution-Works
- 434 Gauge-conversion
- 435 Doubling
- 700 Miscellaneous-Advances
- 709 Stores-Suspense
- 901 Deduct—Credit-including-Receipt-on-Capital-Account
- 902 Deduct—Amount-met-from-Railway

	Depreciation Reserve Fund
~~003~~	~~Deduct—Amount met from Railway Development Fund~~
~~005~~	~~Deduct—Amount met from Railway Pension Fund~~
~~006~~	~~Deduct—Amount transferred to major head :1004 Open Line Works' (Revenue Works) from which the expenditure is met~~
~~007~~	~~Deduct—Amount met from Railway Capital Fund~~
~~008~~	~~Deduct—Amount met from Railway Safety Fund~~
~~009~~	~~Deduct—amount met from Special Railway Safety Fund~~

03 Capital Outlay

101	Manufacturing Suspense
102	Rolling Stock
103	Track Renewals
104	Bridge Works
105	Electrification Projects
106	Other Electrical Works including Traction Distribution Works
107	Machinery and Plant
108	Workshops including Production Units
109	Staff Welfare (2)
110	Customer Amenities
111	Signaling and Telecommunication Works
112	Other Specified Works
113	Computerisation
114	Railway Research
115	New Lines
116	Restoration of Dismantled Lines
117	Traffic Facilities-Yard Remodeling and Others
118	Road Safety Works-Conversion of Unmanned Level Crossings into Manned Level Crossings
119	Road Safety Works-Conversion of Level Crossings into road over Bridges/Road under Bridge
120	Gauge Conversion
121	Doubling
123	Security Related Works
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

80 General

797	Transfer to Major Head 8230-Special Railway Safety Fund

Note:

- (2) Sub-Major Head '01-Capital bearing Dividend Liability' and Minor Heads thereunder will not be operational for fresh transaction w.e.f. 01-04-2019.
- (2) This Minor Head will include capital expenditure on staff quarters, Medical and sanitation facilities for the welfare of staff.

MAJOR / SUB-MAJOR HEADS MINOR HEADS

5051 *Capital Outlay on Ports and Light Houses*

<i>01 Major Ports</i>	001	Direction and Administration A minor head for each Major Port (1)
<i>02 Minor Ports</i>	200	Other Small Ports A minor head for each Minor Port
<i>03 Light Houses and light ships</i>	101	Construction and Development of Light Houses
	103	Construction and Development of other Navigational Aids (2)
	799	Suspense
	800	Other Expenditure (3)
<i>80 General</i>	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	
<i>01 Air Services</i>	190 Investments in public sector and other undertakings
	800 Other Expenditure
<i>02 Air Ports</i>	102 Aerodromes
	190 Investments in Public Sector and Other undertakings
	800 Other Expenditure
<i>60 Other Aeronautical Services</i>	
	052 Machinery and Equipment
	101 Communications
	102 Navigation and Air Route Services
	103 Safety
	104 Traffic Control
	800 Other Expenditure
<i>80 General</i>	
	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 (1) (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

(b) Capital Account of Communication

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

5201 Capital Outlay on Postal Services

003	Training
101	Postal Network (1)
104	Mechanisation 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 (I)	
01-Telegraph-and-Telex Systems	201 Telegraph-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

*06 Telecommunication
Systems*

001	Direction and Administration
003	Training
004	Research & Development
190	Investments in Public Sector and other Undertakings
201	OFC based network for Defence Services
796	Tribal Area Sub-plan
800	Other Expenditure

*60 Other Lands and
Buildings*

202	Administrative Offices
203	Staff Quarters

80 General

402	Stores-suspense Account
403	Manufacturing-Suspense Account
490	Investment in Public sector and other undertakings
204	Civil Engineering Stores-Suspense Accounts
800	Other Expenditure
901	Deduct-Amount met from advance Rentals under Q.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 Total 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.
- (5) Sub-Major Heads '01' to '05', '60' and '80' alongwith Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2019.

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
<i>5401 Capital Outlay on Atomic Energy Research</i>	
	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
	401 Research Projects of Atomic Energy
	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.
- (2) Minor Heads '201-Bhabha Atomic Research Centre', '202-Indira Gandhi Centre for Atomic Research', '206-Centre for Advanced Technology', '400-Other Research Facilities' will not be operational for fresh transactions w.e.f. ~~01-04-2019~~, 01-04-2021 (corrigendum)

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
<i>5402 Capital Outlay on Space Research</i>	
	052 Machinery and Equipment
	101 Space Technology
	102 Space Applications
	103 Space Science
	105 Indian National Satellite Systems (INSAT)
	283 Housing
	800 Other Expenditure

MAJOR/SUB-MAJOR HEADS

5403 *Capital Outlay on Earth
System Science*

MINOR HEADS

003 Training
004 Research and Development
101 Oceanographic Survey
102 Antarctic Research
103 Polymetallic Nodules Programme Research
and Development
105 Research and Operations
800 Other Expenditure

MAJOR/SUB-MAJOR HEADS

5425 *Capital Outlay on other
Scientific and
Environmental Research*

MINOR HEADS

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	
<i>01 Tourist Infrastructure</i>	
	101 Tourist Centre
	102 Tourist Accommodation
	103 Tourist Transport
	190 Investments in Public Sector and other Undertakings
	800 Other Expenditure
<i>80 General</i>	
	003 Training
	104 Promotion and Publicity
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure

MAJOR/SUB-MAJOR HEADS		MINOR HEADS	
5453	<i>Capital Outlay on Foreign Trade and Export Promotion</i>		
	<i>01 Kandla Special Economic Zone</i>	001	Direction and Administration
		051	Construction and Development
	<i>02 Santacruz Special Economic Zone</i>	001	Direction and Administration
		051	Construction and Development
	<i>03 EPZ (Salt Lake)</i>	001	Direction and Administration
		051	Construction and Development
	<i>04 FALTA (EPZ)</i>	001	Direction and Administration
		051	Construction and Development
	<i>05 Madras EPZ</i>	001	Direction and Administration
		051	Construction and Development
	<i>06 Cochin Special Economic Zone</i>	001	Direction and Administration
		051	Construction and Development
	<i>07 NOIDAEPZ</i>	001	Direction and Administration
		051	Construction and Development
	<i>08 New (EPZ)(1)</i>		
	<i>80 General</i>	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

<i>5466 Investment in International Financial Institutions</i>	

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

<i>5467 Capital outlay on Investment of National Investment Fund</i>	

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-Internal 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
131	Recapitalisation Bonds-Public Sector Banks
132	Recapitalisation Bonds-Other Government Controlled Banking entities
134	Sovereign Green Bonds
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 Czechoslovak 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)
- 254 Loans from Asian Infrastructure Investment
Bank (AIIB)
- 255 Loans from Government of Korea(GoKR)
- 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
112	Special Drawing Facility on 91 Days deposits
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	401	Loans-to-cover-gap-in-resources
		402	Share-of-Small-Savings-Collections
		201	House-Building-Advances
		800	Other-Loans
	02-Loans-for-State/Union Territory-Plan-Schemes	401	Block-Loans
		402	Loans-as-Advances-Plan-Assistance-for-relief on-account-of-Natural-Calamities-(6)
		403	Loans-against-External-Assistance-received-in-kind
		404	1984-89-State-Plan-Loans-Consolidated-in-term-of-recommendations-of-the-9th-Finance-Commission-
		405	State-Plan-Loans-consolidated-in-term-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	401	Schemes-of-North-Eastern-Council
		402	Development-of-Border-Areas-
	06-Ways-and-Means-Advances	401	Ways-and-Means-Advances-for-Plan-Schemes
		402	Ways-and-Means-Advances-towards Expenditure-on-upgradation-of-Standards-of-Administration-(5)
		403	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)	401	Rehabilitation-of-Displaced-Persons; Repatriates-etc.-(2)

402	National Loan-Scholarship-Scheme (3)
403	Loans-to-clear-overdrafts-advanced-during 1982-83-and-1983-84 (3)
404	Consolidated Loans to Orissa for Hirakud Project—Stage-I
405	Small-Savings-Loans
406	Pre-1979-80-consolidated-Loans-for-Productive and-Semi-productive-purposes (4)
407	Pre-1979-80-consolidated-loans-reconsolidated into-25-year-and-30-year-loans (2)
408	1979-84-consolidated-Loans (8)
409	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 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
116	Additional Central Assistance for Externally Aided Projects
117	Schemes for Special Assistance for Capital Investment
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-Loans for Non-Plan Schemes', '02-Loans for State/Union Territory Plan Schemes', '03-Loans for Central Plan Schemes', '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 be operational only for accommodating repayments of loans that have been disbursed prior to 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:

- (1) 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		
<i>02 Urban Housing</i>	190	Loans to Public sector and other undertakings
	201	Loans to Housing Boards
	800	Other Loans
<i>03 Rural Housing</i>	190	Loans to Public sector and other undertakings
	201	Loans to Housing Boards
	800	Other Loans
<i>80 General</i>	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		

<i>01 State Capital Development</i>		
	800	Other Loans
<i>02 National Capital Region</i>	800	Other Loans
<i>03 Integrated Development of Small and Medium Towns (1)</i>		
	800	Other Loans
<i>04 Slum Area Development</i>	800	Other Loans
<i>60 Other Urban Development Schemes</i>	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		
<i>01 Welfare of Scheduled Castes</i>	190	Loans to Public Sector and other Undertakings
	193	Loans to Voluntary Organisations
	800	Other Loans
<i>02 Welfare of Scheduled Tribes</i>	190	Loans to Public Sector and other Undertakings
	193	Loans to Voluntary organizations
	800	Other Loans
<i>03 Welfare of Backward Classes</i>	190	Loans to Public Sector and other Undertakings
	193	Loans to Voluntary Organisations
	800	Other Loans
<i>04 Welfare of Minorities</i>	190	Loans to Public Sector and other Undertakings
	193	Loans to Voluntary Organisations
	800	Other Loans
<i>80 General</i>	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 <i>Loans for Co-operation</i>	

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 <i>Loans for other Agricultural Programmes</i>	

<i>01 Marketing and quality control</i>	

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	<i>Loans for Special programmes for Rural Development</i>

201	Integrated Rural Development programme
202	Drought Prone Area Development Programme
203	Desert Development Programme

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

6505	<i>Loans for Rural Employment</i>

200	Other Programmes
201	National Programmes

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6506 <i>Loans for Land Reforms</i>	
	104 Loans to Allottees of surplus Land
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6515 <i>Loans for other Rural Development programmes</i>	
	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	Dangx 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**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****MINOR HEADS**

190	Loans to Public Sector and other Undertakings
800	Other loans

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

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	Cot 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	<i>Loans for Iron and Steel Industries</i>		
	<i>01 Mining</i>	190	Loans to Public Sector and other undertakings
		800	Other Loans
	<i>02 Manufacture</i>	190	Loans to Public sector and Other undertakings
		800	Other Loans

MAJOR / SUB-MAJOR BEADS		MINOR HEADS	
6853	<i>Loans for non-Ferrous Mining and Metallurgical Industries</i>		
	<i>01 Mineral Exploration and Development</i>	190	Loans to public sector and other undertakings
		800	Other Loans
	<i>02 Non-Ferrous Metals</i>	190	Loans to public sector and other undertakings
		800	Other Loans
	<i>60 Other mining and Metallurgical Industries</i>	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	<i>Loans for Engineering Industries</i>		
	<i>01 Electrical Engineering Industries</i>		
		190	Loans to Public Sector and other undertakings
		800	Other Loans
	<i>02 Other Industrial Machinery Industries</i>		
		190	Loans to Public Sector and other undertakings
		800	Other Loans
	<i>03 Transport Equipment Industries</i>		
		190	Loans to Public Sector and other undertakings
		800	Other Loans
	<i>60 Other Engineering Industries</i>		
		190	Loans to Public sector and other undertakings
		800	Other Loans

MAJOR / SUB-MAJOR HEADS		MINOR HEADS	
6859	<i>Loans for Telecommunication and Electronic Industries</i>		
	<i>01 Telecommunications</i>		
		190	Loans to Public Sector and other Undertakings
		800	Other Loans
	<i>02 Electronics</i>		
		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 <i>Loans for Atomic Energy Industries</i>	
	104 Heavy Water
	190 Loans to Public sector and other undertakings
	201 Atomic Minerals
	600 Others

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6875 <i>Loans for other Industries</i>	
<i>01 Opium and Alkaloid Industries</i>	
	107 Ghazipur Opium Factory
	108 Neemuch Opium Factory
	109 Ghazipur Alkaloid Works
	110 Neemuch Alkaloid Works
<i>60 Other Industries</i>	
	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	
<i>01 Loans to Industrial Financial Institutions</i>	
	101 Loans to Stressed Asset Stabilisation Fund of Industrial Development bank of India
	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>02 Development of Backward Areas</i>	
	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>60 Others</i>	
	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 (1)
	204 Loans to Railway Capital Fund
	205 Special Loan for COVID related resource Gap
	800 Other Loans

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

190	A Minor Head for each Major Port
800	Loans to Public Sector and other Undertakings
	Other Loans

02 Minor Ports

190	A Minor Head for each Minor Port
800	Loans to Public Sector and other Undertakings
	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 <i>Loans for Shipping</i>	

01 <i>Overseas Shipping</i>	

101	Loans to S.D.F.C.
190	Loans to Public sector and Other Undertakings

02 <i>Coastal Shipping</i>	

101	Loans to Shipping Development Fund Committee
190	Loans to Public sector and other Undertakings

60 <i>Others</i>	

101	Loans to Shipping Development Fund Committee
190	Loans to public sector and other Undertakings

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

7053 <i>Loans for Civil Aviation</i>	

190	Loans to Public Sector and other Undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

7055	<i>Loans for Road Transport</i>

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	<i>Loans for Inland Water Transport</i>

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	<i>Loans for other Communication Services</i>

190	Loans to public sector and other undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

7425	<i>Loans for Other Scientific Research</i>

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	<i>Loans for General Financial and Trading Institutions</i>

101	General Financial Institutions
102	Trading Institutions
800	Other Loans

MAJOR/ SUB-MAJOR HEADS	MINOR HEADS

7466	<i>Loans to International Financial Institutions (1)</i>

101	Loans to African Development Fund (AfDF)
102	Loans to International Fund for Agricultural Development (IFAD)
103	Loans to International Monetary Fund (IMF)

Note:

(1) A separate Minor Head may be opened for loans to each International organisation/Institution.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

7475	<i>Loans for Other General Economic Services</i>

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

- 401 Loans to cover gap in resources
- 402 Share of Small Savings collections
- 201 House-Building Advances

02 Loans for State Plan Schemes

- 401 Block Loans
- 402 Loans as advance Plan Assistance for relief on account of Natural calamities (8)
- 403 Loans against External Assistance received in kind
- 404 1984-89 State Plan Loans consolidated in term of recommendations of the 9th Finance Commission.
- 405 State Plan Loans consolidated in term 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

- 401 Schemes of North-Eastern Council
- 402 Development of Border Areas

06 Ways and Means Advances

- 401 Ways and Means Advances for Plan Schemes
- 402 Ways and Means Advances towards Expenditure on up-gradation of Standards of Administration
- 403 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)

- 401 Rehabilitation of Displaced Persons
Repatriates etc. (2)
- 402 National Loan Scholarship Scheme (3)
- 403 Loans to clear over draft advanced during
1982-83 and 1983-84 (3)
- 404 Consolidated Loans to Orissa for Hirakund
Project Stage-I
- 405 Small Savings Loans
- 406 Pre-1979-80 Consolidated Loans for
Productive and semi-productive purposes (4)
- 407 Pre-1979-80 consolidated Loans re-
consolidated into 25 years/30 years loans (5)
- 408 Pre-1979-84 consolidated loans (6)
- 409 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
- 116 Additional Central Assistance for Externally
Aided Projects
- 117 Schemes for Special Assistance for Capital
Investment
- 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 Schemes', '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 be operational only for accommodating repayments of loans that have been disbursed prior to 01-04-2017.

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
7602	<i>Loans and Advances to Union Territory Governments with Legislature</i>	
	<i>01 Loans for Non-Plan Schemes</i>	401 Loans to cover gap in resources
		402 Share of Small Saving Collections
	<i>02 Loans for Union Territory plan schemes</i>	401 Block Loans
		402 Loans as advance Plan Assistance for relief on account of Natural Calamities (1)
		403 Loans Against External Assistance in kind
	<i>03 Loans for Central Plan Schemes</i>	401 Schemes of North Eastern Council
	<i>04 Loans for Centrally Sponsored Plan Schemes</i>	
	<i>05 Loans for Special Plan Schemes</i>	401 Schemes of North Eastern Council
	<i>06 Centrally Sponsored Schemes</i>	101 Loans to cover gap in resources
	<i>07 Other Loans to Union Territory (with Legislature) Schemes</i>	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
		117 Schemes for Special Assistance for Capital Investment
		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 Schemes', '04-Loans for Centrally Sponsored Plan Schemes', '05-Loans for Special Plan Schemes' and Minor Heads

thereunder will be operational only for accommodating repayments of loans that have been disbursed prior to 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 loans to each foreign Country 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 Uttaranchal
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	<i>Appropriation to the Contingency Fund</i>	
	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 (3 year), 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
114	PM CARES for Children

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)
108	Mahila Samman Certificate

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

101	Fees, Charges, Deductions on Various Services
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
03 Railways	106 Other Miscellaneous Provident Fund 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:

- (1) 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 <i>Trusts and Endowments</i>	

101	Treasury Note (1)
102	Endowment By the Late King Of Oudh
103	'Trusts Created by the Edavagai Rights Acquisition 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 Williamson 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	<i>Special Deposits and Accounts</i>

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 (I)
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
130.	Remission of Duties and Taxes on Exported Products (RoDTEP) Scrips Deposit (2)
131.	Rebate on State and Central Taxes and Levies (RoSCTL) Scrips Deposit (2)
132.	Merchandise Export from India Scheme (MEIS) Scrips Deposit (2)
133.	Service Exports from India Scheme (SEIS) Scrips Deposit (2)
134.	Target Plus Scheme Scrips Deposit (2)
135.	Other Scrips Deposit (3)

Note

- (1) A separate sub-head may be opened for different series of Bonds.
- (2) This Minor Head will include following Sub-Heads:
'01-Scrips Issued'
'02-Scrips Written Back'.
- (3) This Minor Head will include Sub-Heads as follows:
(i) 01-Rebate on State Levies (RoSL) Scrips Deposit (4).
(ii) 02-2% Additional Adhoc incentive for Mobile Phones Scrips Deposit (4).
(iii) 03-Focus Product Scheme and Market Linked Focus Product Scheme Scrips Deposit (4).
(iv) 04-Focus Market Scheme Scrips Deposit (4).
(v) 05- Vishesh Krishi and Gram Udyog Yojna Scrips Deposit (4).
(vi) 06- Status Holders Incentive Scheme (SHIS) Scrips Deposit (4).
(vii) 07- Annual Incremental Export Incentivization Scheme Scrips Deposit (4).
(viii) 08- Litigation for Served from India Scheme (SFIS) at Supreme Court Scrips Deposit (4).
- (4) This Sub-Head will include following Detailed-Heads:
'01-Scrips Issued'
'02-Scrips Written Back'.

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 Samridhhi 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 31 st 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 31 st 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
106	RPLI Gram Vojna
107	RPLI Children Policy Schemes
108	Loans to RPLI Policy Holders

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) 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.
- (3) 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 31 st October, 2009, in dated securities
102	Investments of Net Rural Postal Life Insurance (RPLI) Corpus as on 31 st 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 1 st 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
<i>03 Other Incomes of Post Office Insurance Fund</i>		
	101	Other Incomes in respect of Postal Life Insurance Funds (PLIF)
	102	Other Incomes in respect of Rural Postal Life Insurance Funds (RPLIF)
<i>04 Establishment related Expenditure</i>		
	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)
<i>05 Bonus Payments to the Policy Holders</i>		
	101	Bonus Payments to the PLI Policy Holders
	102	Bonus Payments to the Rural PLI Policy Holders
<i>06 Management Costs</i>		
	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.
	108	Payment for IT Operations of PLI/RPLI
<i>07 Evaluation of Post Office Insurance Fund</i>		
	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

(a) Reserve Funds Bearing Interest

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

8115	<i>Depreciation/Renewal Reserve Funds</i>

101	Depreciation Reserve Funds-Railways (Commercial Lines) (1)
102	Depreciation Reserve Funds-Railways (Strategic Lines) (1)
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	<i>Revenue Reserve Funds</i>

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
120	Swarna Jayanti Scholarship Reserve Fund
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)
128	National Compensatory Afforestation Fund (NCAF)
129	State Compensatory Afforestation Fund (SCAF) (6)
130	State Disaster Mitigation Fund

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 have 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.
- (6) This Minor Head may be divided into Sub-Head for various activities viz. Compensatory Afforestation, Additional Compensatory Afforestation, Penal Compensatory Afforestation, Net Present Value of Forest Land, Protected Areas (National Parks, Wildlife, Sanctuaries) etc.

(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 and
Infrastructure Fund (I)***

101 Central Road and Infrastructure Fund (1)(2)

Note:-

- (1) This fund is constituted out of the proceeds of:
- (i) A duty of excise and customs on motor spirit (commonly known as petrol) and high-speed diesel oil;
 - (ii) Road and Infrastructure Cess;
 - (iii) Grants and Loans by the Central Government.

The amount sanctioned each year for transfer to this fund is credited to concerned minor head(s)* below this Major Head by contra debit to the corresponding functional revenue Major Head(s) in the accounts of the Central Government.

*The nomenclature of minor head(s) will be same as that of functional revenue Major Head(s), from where the transfers are being made to this fund.

For example: Minor Head 'Medical and Public Health' in case funds are transferred from MH- '2210 Medical and Public Health';
Minor Head 'Roads and Bridges' in case funds are transferred from MH- '3054 Road and Bridges', etc.....

The accounting procedure for allocations from this fund and expenditure therefrom is as under: -

Central Government and Union Territory governments without Legislature

Direct expenditure on infrastructure projects to be met out of the allocations from the Fund is initially debited to the relevant programme minor head under the concerned functional Major Head. The debits under these heads are subsequently set off by transfer of equivalent amount from the corresponding Minor Head(s) under this fund.

State Governments

The amounts allocated to the state Governments 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 and Infrastructure Fund', by per contra debit to the relevant programme minor head under the functional major head. 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.

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 with Legislature*'. 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 relevant programme minor head under the functional major head.

(2) The nomenclature of Minor Head '*101-Central Road Fund (1)*' to be read as '*Central Road and Infrastructure Fund*' from the Financial Year 2021-22. This Minor Head '*101-Central Road and Infrastructure Fund*' shall be in-operational for further accretions from the Financial Year 2022-23.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
8225 Roads and Bridges Fund	
<i>01 National Highways Permanent Bridges Fees Fund (1)</i>	101 National Highways Permanent Bridges Fees Fund
<i>02 State Roads and Bridges Fund</i>	101 State Road and Bridges Fund 102 State Road and Bridges Fund-Investment Account
<i>03 Monetization of National Highways Fund</i>	101 Monetization of National Highways Fund

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
- 129 Madhyamik and Uchchatar Shiksha Kosh (12)
- 130 Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN)
- 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.
- (12) This Minor Head will include 'Madhyamik Shiksha Kosh' and Uchchatar Shiksha Kosh' at Sub-Head level.

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
144	National Mineral Exploration Trust Fund
145	National Disaster Mitigation Fund
146	Sovereign Green Fund
147	Agriculture Infrastructure and Development Fund
148	Oil Industry Development Fund
149	Unified Pension Scheme for Government Employees
150	Fund for Innovation and Technology (FIAT)
151	State Mineral Exploration Trust Fund
153	Technology in National Security Fund(TNS)
154	Economic Stabilization Fund
155	Health Security se National Security Cess 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)
102	National Compensatory Afforestation Deposits (2)
103	State Compensation Afforestation Deposits (3)
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.
- (2) Each State/UT will be a separate Sub-Head.
(Each Sub-Head may be divided into Detailed Head for various activities viz. Compensatory Afforestation, Additional Compensatory Afforestation, Penal Compensatory Afforestation, Net Present Value of Forest Land, Protected Areas (National Parks, Wildlife, Sanctuaries) etc.
- (3) This Minor Head may be divided into Sub-Head for various activities viz. Compensatory Afforestation, Additional Compensatory Afforestation, Penal Compensatory Afforestation, Net Present Value of Forest Land, Protected Areas (National Parks, Wildlife, Sanctuaries) etc.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

8337	<i>Deposits of Railways</i>

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
- 118 Agniveer Corpus Fund-Sewa Nidhi Package
- 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)

Notes:

- (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	<i>Postal Deposits</i>

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	<i>Telecommunication Deposits</i>

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	Jharkhand Area Autonomous Council Fund
120	Other Funds (2)

Notes:

- (1) Includes funds such as 'Panchayat Samiti Funds', 'Village Panchayat Funds', 'Zila Parishad Funds' etc. which may be exhibited under distinct sub-heads.
- (2) Includes 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 and Infrastructure 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)
122	Deposits for un-apportioned IGST (12)
121	National Permit Account
123	National Mineral Exploration Trust Deposits
124	Electronic Cash Ledger of Customs (11)

Note:

- (1) See Note (1) below the major head '8224-Central Road and Infrastructure 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.
- (11) This Minor Head will include Sub-Head 'Deposits received under Section 51-A of Customs Act, 1962'.
- (12) This Minor Head will be divided into following Sub-Head:
 - 01- Tax component of the un-apportioned IGST
 - 02- Interest component of the un-apportioned IGST
 - 03- Penalty component of the un-apportioned IGST
 - 04- Fees component of the un-apportioned IGST
 - 05- Others component of the un-apportioned IGST

These Sub-heads will be credited from the un-apportioned components of IGST lying under CFI at the end of Financial Year and will be debited, in the subsequent financial year, when the un-apportioned component is transferred back to the CFI.

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 <i>Income and Expenditure Account of National Investment Fund</i>	
	101 Amount meant for Expenditure on Social Sector Schemes
	102 Amount meant for Capital investment in revivable or profitable PSEs

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**8454 Funds under Treasury
Single Account (TSA)
System (1)**

*Each Department will be a
Sub-Major Head*

Minor Heads may be opened corresponding to the Section 'Expenditure Heads (Revenue Account)' (2), (3)

Note:

- (1) This Major Head will be used for awarding Grants to Autonomous Bodies/Implementing Agencies including Statutory Bodies and Central Public Sector Enterprises (CPSEs).
- (2) Minor Head may be opened corresponding to the programme minor heads in the Section 'Expenditure Heads (Revenue Account)' to which the Grants are being awarded. 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 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 Grants 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.
- (3) The Sub and Detailed Heads under these Minor Heads may be opened similar to the Sub and Detailed Heads corresponding to the Section 'Expenditure Heads (Revenue Account)' to which the Grants are being awarded. Under each Minor Head separate Sub-head '99-Uncredited items under Treasury Single Account System' may be opened.

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**8455 Settlement Account with
India Post Payments Bank
(IPPB)**

101 Transactions with IPPB (1)

Note:

- (1) This Minor Head will be divided into following Sub-Heads:
- 01-Initial Deposit received from IPPB for the Current Account at SBI, New Delhi
 - 02-Transactions with IPPB Customers
- This Sub-Head 02 will be divided into following Detailed-Heads:
- 01-Deposits (Receipt) from IPPB Customers
 - 02-Withdrawal (Payment) to IPPB Customers
 - 03-Settlement with IPPB for Net Deposits (Payments)
 - 04- Settlement with IPPB for Net Withdrawals (Receipts)
- (2) At the end of the day, after the adjustment, the balance under MH-8455-00-101-02 would be zero.

(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

Advance for Survey
Operations

Detailed Heads

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 <i>Telecommunication Advances</i>	

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

Balance of coins in the Mints on April 1st.
New coins minted during the year (b).

Credits

Net issues to Treasuries and Depots (a)
Balance of coins in the Mints on March 31st.

No. II-Mint Profit Account

Debits

Gross profit on coins passed into circulation credited to Revenue(c).
Balance being profit on coins in Depots and Mints on March 31st carried forward to next year (c)

Credits

Balance from last year of profits not yet appropriated.
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	<i>Suspense Accounts (1)</i>
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
139	GST-Tax Deducted at Source Suspense (14)
140	GST Refunds made by Centre on Behalf of States/UTs (15)

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 encashed. 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 of 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 Debt 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.

- (14) This Minor Head is intended to accommodate receipts on account of Goods and Services Tax (GST) deducted at source, in the books of Central P.A.O., separated Accounts Offices of Union Territories and State Accountants General to enable them to settle transactions with CBIC as per instructions issued by Department of Revenue from time to time.

- (15) This Minor Head is intended to accommodate initial booking by Central Accounting Authority i.e. Pr. CCA, CBIC towards refund of State GST on behalf of States/UTs on the basis of sanctions generated by the Governments of States/UTs. The amounts placed under various sub-heads below this Minor Head shall be cleared by debiting the concerned State's account by issuance of Inter-Government Adjustment Advice to RBI.

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 (i) and (ii) 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	<i>Suspense Accounts (Telecommunication) (1)</i>

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 '8675/78658-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	L.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 TreasuriesThese sub-heads are further divided into two detailed heads -
 - (a) Cheques issued
 - (b) Cheques encashed (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	<i>Departmental Balances (1)</i>

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	<i>Permanent Cash Imprest</i>

101	Civil
102	Posts
103	Telecommunications
104	Defence
105	Railways

MAJOR / SUB-MAJOR HEADS	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 (1)
105	Railways (1)
106	States (1)(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.

(c) 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	<i>Agency arrangements of DoP with other Departments/ Agencies</i>

101	Collection on Sale of Railway Tickets

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

8785	<i>Other Remittances</i>

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

~~MHs 8790, 8791, 8792 imperative for fresh transactions~~

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 <i>Adjusting Account with Telecommunications</i>	

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, Karnataka, Bangalore
- (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 advised 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.

- (b) See Note. 3 (b) above.

N. Cash Balance

MAJOR / SUB-MAJOR HEADS	MINOR HEADS

8999 Cash Balance (1)

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



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