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
(iii) 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 I.A.S. Officers, Secretariat training institutes, and other general training institutes etc.

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

(i) Explosives Act.
(ii) Petroleum Act
(iii) Indian Arms Act
(iv) Carbide of Calcium Rules.
(v) Rice-Milling Industry (Regulation) Act.
(vi) Other Acts and Regulations.

(10) Will include expenditure on (a) taxes on non-residential buildings occupied by departments other than the Defence department, and paid by a department nominated by Government and not passed on to the occupying department, (b) deportation of foreigners (c) rewards for destruction of wild animals.

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

(e) Pensions and Miscellaneous General services

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
2071 Pensions and other Retirement Benefits (1)		
01 Civil		
	101	Superannuation and Retirement Allowances
	102	Commuted value of Pensions
	103	Compassionate allowance
	104	Gratuities (10)
	105	Family Pensions
	106	Pensionary charges in respect of High Court Judges (8)
	107	Contributions to Pensions and Gratuities (3)
	108	Contributions to Provident Funds (4)
	109	Pensions to Employees of State aided Educational Institutions
	110	Pensions of Employees of Local Bodies
	111	Pensions to legislators (7)
	112	Equated payment of sterling pension transferred from Capital (2)
	113	Equated payment on account of Capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments (2)
	114	Pensions and other Retirement Benefits of President of India (11)
	115	Leave Encashment Benefits (12)
	116	Ex-gratia payments arising out of Special VRS to Central Government Employees declared as surplus
	117	Government Contribution for Defined Contribution Pension Scheme 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)		
01 Elementary Education (10)(2)		
	001	Direction and Administration
	052	Equipment
	053	Maintenance of Buildings
	101	Government Primary Schools
	102	Assistance to Non-Government Primary Schools
	103	Assistance to Local Bodies for Primary Education
	104	Inspection
	105	Non-Formal Education
	106	Teachers and other Services
	107	Teachers Training
	108	Text Books (4)
	109	Scholarships and Incentives
	110	Examinations
	111	Sarva Shiksha Abhiyan
	112	Pradahan Mantri Poshan Shakti Nirman (PM POSHAN)
	113	Samagra Shiksha
	800	Other expenditure (3)
02 Secondary Education (2)(12)		
	001	Direction and Administration
	004	Research and Training (11)
	052	Equipments
	053	Maintenance of Buildings
	101	Inspection
	103	Non-formal Education
	104	Teachers and Other Services
	105	Teachers Training
	106	Text Books (4)
	107	Scholarships
	108	Examinations
	109	Government Secondary Schools
	110	Assistance to Non-Govt. Secondary Schools
	113	Samagra Shiksha

	191	Assistance to Local Bodies for Secondary Education
	800	Other expenditure (3)
03 University and Higher Education	001	Direction and Administration
	102	Assistance to Universities
	103	Government Colleges and Institutes
	104	Assistance to Non-Government Colleges and Institutes
	105	Faculty Development Programme (8)
	106	Text Books Development (9)
	107	Scholarships
	112	Institutes of higher learning (7)
	113	Interest subsidy on Education loan to bright & needy students
	800	Other expenditure
04 Adult Education		
	001	Direction and Administration
	101	Grants to Voluntary Organisations
	102	Shramik Vidya Peeths
	103	Rural Functional Literacy Programmes
	200	Other Adult Education Programmes
	800	Other expenditure
05 Language Development		
	001	Direction and Administration
	102	Promotion of Modern Indian Languages and Literature (5)
	103	Sanskrit Education
	200	Other Languages Education (6)
	800	Other expenditure
80 General		
	001	Direction and Administration
	003	Training
	004	Research
	107	Scholarships
	108	Examinations
	798	International Co-operation
	800	Other expenditure

Note:

(1) This major head will record the expenditure on all activities connected with education except Agricultural Education, Medical Education, Animal Husbandry Education and other special types of education, the expenditure on which will be recorded under the respective functional head, viz. 'Crop Husbandry', 'Medical and Public Health', etc. Expenditure on special programmes for the scheduled castes, scheduled tribes and other backward classes intended to supplement benefits and facilities available to the

whole community should be recorded under the major head '2225 - Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes' and expenditure on special programmes for physically handicapped should be booked under the major head '2235-Social Security and Welfare'.

(2) Expenditure common to both Elementary and Secondary Education such as common directorate at Headquarters and District level, common Inspectorate etc., will be recorded below the respective minor heads under the sub-major head '02-Secondary Education'.

(3) School lunch/ mid day meal programme will be recorded under a distinct sub head under this minor head.

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

(5) Expenditure on teaching of modem Indian languages in Government schools and colleges as part of wider curricula will be recorded under the relevant minor head below the sub major heads '01-Elementary Education', '02-Secondary Education', '03 -University and other higher education'. The minor head 'Promotion of modem Indian languages and literature' under the sub major head '05-Language Development', will record other expenditure either directly by Government or as grant for promotion of modem Indian languages including Hindi and Urdu.

(6) This minor head will record expenditure on promotion of other languages like Russian, French, Persian, German etc. Expenditure in connection with the teaching of these languages in schools and colleges will however be recorded under the relevant minor heads below the sub-major heads 02, 03, 04 as the cases may be.

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

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

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

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

(11) This excludes teachers' training.

(12) This will include pre-university education.

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

Note:

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

(2) See note (9) below Major Head '2202'.

(3) Will also include Management and Commercial Institutes.

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

Note:

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

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

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

Note:

(1) This major head will record transactions connected with promotion of art and culture, including educational institutions imparting education on art and culture.

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

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

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

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

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

(b) Health and Family Welfare

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

06 Public Health

001	Direction and Administration (12)
003	Training
101	Prevention and Control of diseases (7)
102	Prevention of food adulteration
104	Drug Control
106	Manufacture of Sera/Vaccine (8)
107	Public Health Laboratories (9)
112	Public Health Education
113	Public Health Publicity
200	Other Systems (11)
800	Other expenditure

80 General

004	Health Statistics & Evaluation
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 diptheria, polio and typhoid and of expectant mothers against tetanus and (ii) prophylaxis against nutritional anaemia for mothers and children and nutritional programme for control of blindness among children.

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

(4) This will cover expenditure under the items:

State Sector

- (i) Sterility Centres and Helpers Scheme;
- (ii) Supply of surgical equipment to rural and urban family welfare Centres;
- (iii) Maintenance of beds and static sterilisation units;
- (iv) Conventional contraceptives;
- (v) Postpartum Centres;

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

Central Sector

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

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

(6) This will include expenditure under the following items

State sector

(i) Regional Family Welfare Centres in states (Old and New);
(ii) Training of A.N.M.S and Dais and Local Health visitors;
(iii) Training of personnel through I.M.A., Homoeopathic and I.S.M. Practitioners;
(iv) Teaching of Family Welfare in medical colleges and
(v) Demographic Research Centre.

Central sector

(i) Central Family Welfare Field units;
(ii) Training of personnel through I.M.A.;
(iii) Stipends to medical students;
(iv) Family Welfare Training Centres;
(v) Expenditure on L.S.M. and Homoeopathy and
(vi) Experimental projects.

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

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

(8) This will include expenditure on Postpartum Centres.

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

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

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

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
2215 Water Supply and Sanitation		
01 Water Supply		
	001	Direction and Administration
	003	Training
	004	Research
	005	Survey and Investigation
	052	Machinery and Equipment
	101	Urban water Supply Programmes (1)
	102	Rural water supply Programmes (2)
	190	Assistance to Public Sector and other Undertakings
	191	Assistance to Local Bodies, Municipalities etc.
	799	Suspense
	800	Other expenditure
02 Sewerage and Sanitation		
	001	Direction and Administration (3)
	003	Training
	004	Research
	005	Survey and Investigation
	052	Machinery and Equipment
	105	Sanitation Services
	106	Prevention of Air and Water Pollution
	107	Sewerage Services (1)
	191	Assistance to Local Bodies, Municipalities etc.
	800	Other expenditure
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)		
02 Urban Housing		
		(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
03 Rural Housing		
		(Each class of scheme will be a minor head)
	102	Provision of house site to the landless
	103	Assistance to Housing Boards
	104	Housing Co-operatives
	105	Indira Awaas Yojana
	190	Assistance to Public Sector and Other Undertakings (3)
	800	Other expenditure
04 Bombay Building Repairs and Reconstructions Scheme (4)		
	001	Direction and Administration
	051	Construction
	052	Machinery and Equipment
	053	Maintenance and Repairs
	799	Suspense
	800	Other expenditure
05 General Pool Accommodation		
	001	Direction and Administration
	052	Machinery and Equipment
	053	Maintenance and Repairs (5)
	799	Suspense
	800	Other expenditure (6)
06 Police Housing		
	001	Direction and Administration
	052	Machinery and Equipment
	053	Maintenance and Repairs (5)
	799	Suspense
	800	Other expenditure (6)
07 Other Housing		
	001	Direction and Administration
	052	Machinery and Equipment

053	Maintenance and Repairs (5)
799	Suspense
800	Other expenditure (6)

80 General

001	Direction and Administration
003	Training
052	Machinery and Equipment
101	Building Planning and Research
103	Assistance to Housing Boards, Corporations etc (3)
190	Assistance to Public Sector and Other Undertakings (3)
800	Other expenditure

Note:

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

(3) This minor head will record expenditure on assistance to Housing Boards, Corporations etc. not related to any particular scheme. Assistance for specific schemes e.g. slum clearance schemes, rental housing schemes, Subsidised Industrial Housing Schemes etc. will be recorded under the sub-major head '02' or '03' or '80'.

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

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

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

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

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

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

	001	Direction and Administration
	051	Construction
	052	Machinery and Equipment
	053	Maintenance and Repairs
	191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.
	800	Other expenditure
80 General		
	001	Direction and Administration (2)
	003	Training
	004	Research
	191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.
	800	Other expenditure

Note:

(1) This major head will not include expenditure on Urban Housing schemes which will be booked under the major head 'Housing'.

(2) This minor head will include expenditure relating to Municipal administration or other Urban Development Authority concerned.

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

(d) Information and Broadcasting

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

Note:

(1) Will include the Directorate of Public Relations.

(2) This will include general information services.

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

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

Note:

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

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

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

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

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

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

102	Economic Development
103	~~Subsidy for Operation of Haj Charter(2)~~
104	Subsidy for Special Operations(3)
190	Assistance to Public Sector and Other Undertakings
277	Education
282	Health
283	Housing(1)
800	Other expenditure

80 General

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

Note:

(1) This Minor head will include provision of house site to landless members of Scheduled Castes, Scheduled Tribes, 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.
04 Debt Relief for Farmers		
	101	Debt Relief/Waiver of Agricultural Loans
60 Other Social Security and Welfare Programmes		
	101	Personal Accident Insurance Scheme for poor families (Each Special Insurance Scheme will be a minor head)
	102	Pensions under Social Security Schemes
	103	Protected Savings Schemes
	104	Deposit Linked Insurance scheme- Government P.F.
	105	Government Employees Insurance Scheme (7)
	106	Contributions to Solatiul Fund
	107	Swatantrata Sainik Samman Pension Scheme
	110	Other Insurance Schemes (4)
	111	Government's contribution towards waiver of interest payable by farmers in debt stressed States of Andhra Pradesh, Karnataka, Kerala and Maharashtra
	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***		
	01 Production of Nutritious Foods and Beverages		
		101	Production of Nutritious Beverages
		102	Fortifications of foods
		190	Assistance to Public Sector and Other Undertakings
		800	Other expenditure
	02 Distribution of nutritious food and beverages		
		101	Special Nutrition programmes
		102	Mid-day Meals
		800	Other expenditure
	80 General		
		001	Direction and Administration
		004	Research & Development
		101	Diet surveys and Nutrition planning
		102	Nutrition education and extension
		103	Statistics and evaluation
		800	Other expenditure

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

	120	Assistance to owners of salt works
	121	Afforestation
	122	Repairs and restoration of damaged irrigation and flood control works
	193	Assistance to Local bodies and other non-Government Bodies/Institutions
	282	Public Health
03 Unspent Margin Money Fund	101	Transfers to Reserve funds and Deposit Accounts-Natural Calamities unspent Margin Money Fund
04 Famine Relief Fund	101	Transfers to Reserve Funds and Deposit Accounts-Famine Relief Fund
05 State Disaster Response Fund	101	Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund
	901	Deduct - Amount met from State Disaster Response Fund.
06 Earthquake	101	Gratuitous Relief (2)
	102	Drinking Water Supply
	104	Supply of Fodder
	105	Veterinary Care
	106	Repairs and restoration of damaged roads and bridges
	107	Repairs and restoration of damaged Government office buildings
	108	Repairs and restoration of damaged Government residential buildings
	109	Repairs and restoration of damaged water supply, drainage and sewerage works
	110	Assistance for repairs and restoration of damaged water supply, drainage and sewerage works
	111	Ex-gratia payments to bereaved families
	112	Evacuation of population
	113	Assistance for repairs / reconstruction of houses
	114	Assistance to farmers for purchase of agricultural inputs
	115	Assistance to farmers to clear sand/silt/salinity from land
	116	Assistance to farmers for repairs of damaged tube wells/pump sets etc.

		117	Assistance to farmers for purchase of livestock
		118	Assistance for repairs/replacement of damaged boats and equipment for fishing
		119	Assistance to artisans for repairs / replacement of damaged tools and equipments
		120	Assistance to owners of salt works
		121	Afforestation
		122	Repairs and restoration of damaged irrigation and flood control works
		123	Public Health
		901	Deduct- Amount met from State Disaster Response Fund
07	*Disaster Management*	101	Disaster Mitigation
08	*State Disaster Mitigation Fund*	101	Disaster Mitigation
80	*General*	001	Direction and Administration
		101	Centre for Training in disaster preparedness
		102	Management of Natural Disasters, Contingency Plans in disaster prone areas
		103	Assistance to States from National Disaster Response Fund
		800	Other expenditure (3)

Note:

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

(2) This will be sub-divided into: -

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

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

(h) Others

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

Note:

(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 'Diary Development Projects'.

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

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

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

Note:

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

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

(3) Will include expenditure on aquarium.

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

(1) This sub-major head will include expenditure on enforcement of Food Products Order, 1955 and the Cold Storage Order, 1965 to develop Food Products Industry and Cold Storage Industry on scientific lines and to make quality products available for internal market as well as for exports.

(b) Rural Development

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2501	**Special Programmes for Rural Development**		
	02 Draught Prone Areas Development Programme		
		001	Direction and Administration
		101	Minor Irrigation
		102	Afforestation
		103	Pasture Development
		307	Soil and water conservation
		310	Animal Husbandry and Dairying
		800	Other expenditure
	03 Desert Development Programme		
		001	Direction and Administration
		101	Minor Irrigation
		102	Afforestation
		307	Soil and water conservation
		310	Animal Husbandry and Dairying
		800	Other expenditure
	04 Integrated Rural Energy Planning Programme	003	Training
		101	Development of Design and Approach for Area bound Block level IRE Projects
		105	Project Implementation
		109	Monitoring
	05 Waste Land Development	101	National Waste Land Development Programme
	06 Self Employment Programmes	101	Swarnajayanti Gram Swarozgar Yojana
		102	National Rural Livelihood Mission
		800	Other Expenditure

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2505	***Rural Employment (1)***		
	01 National Programmes	702	Jawahar Gram Samridhi Yojana'
	02 Rural Employment Guarantee Schemes	101	National Rural Employment Guarantee Scheme
	60 Other programmes		Each Programme like employment guarantee scheme will be a minor head

Note:

(1) Regarding urban oriented employment programmes, please see major head '2230- Labour and Employment 02- Employment'.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2506	***Land Reforms (1)***		
		001	Direction and Administration
		012	Statistics and Evaluation
		101	Regulation of Land Holding and Tenancy
		102	Consolidation of Holdings (2)
		103	Maintenance of Land Records
		104	Assistance to allottees of surplus Land
		800	Other expenditure

Note:

(1) This major head will include expenditure on land reforms relating to Agriculture Development and for the development and cultivation of ceiling surplus land assigned to the landless.

(2) Expenditure on consolidation of holding for development of agriculture will be recorded under this head.

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
2515 Other Rural Development Programmes		
	001	Direction and Administration
	003	Training
	004	Research
	101	Panchayati Raj
	102	Community Development
	103	Dry land Development Programme
	104	DRDA Administration
	105	Public Cooperation
	106	Provision of Urban Amenities in Rural Areas
	800	Other expenditure

(c) Special Areas Programmes

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
2551 Hill Areas	
01 Western Chats	
60 Other Hill Areas	
	(Minor heads corresponding to functional major heads/sub-major heads may be opened as necessary)

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
2552 North Eastern Areas	
	101 Contribution to Central Resource Pool for Development of North Eastern Region
	(Minor heads corresponding to functional major heads/sub-major heads may be opened as necessary)

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
2553 MPs Local Area Development Scheme	
	101 Assistance to District Rural Development Agencies
	102 Assistance to Local Bodies.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS
2575	***Other Special Area Programmes***	
	01 Dangs District	
	02 Backward Areas	
	03 'Tribal Areas	
	04 Ladakh Autonomous Hill Development Council	
	05 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***		
	Each Commercial project will be a sub major head		
		001	Direction and Administration
		052	Machinery and Equipment
		101	Maintenance and Repairs (1)
		799	Suspense
		800	Other Expenditure (2)
	Each Non-Commercial project will be a sub major head		
		001	Direction and Administration
		052	Machinery and Equipment
		101	Maintenance and Repairs (1)
		799	Suspense
		800	Other Expenditure (2)
	80-General (3)		
		001	Direction and Administration (4)
		002	Data Collection
		003	Training
		004	Research
		005	Survey
		006	Consultancy
		052	Machinery and Equipment
		190	Assistant to Public Sector and Other Undertakings
		799	Suspense
		800	Other Expenditure
		901	Deduct-Amount recovered from other Governments and agencies for common works

Note:

1. This minor head will be sub-divided into the following sub-heads: -
   (i) Work Charged Establishment
   (ii) Other Maintenance Expenditure
2. This minor head will include interest on capital and expenditure on extension and improvements
3. Three sub-heads may be opened under the minor head 'Direction and Administration' below the sub-major head '80-General' to record the following expenditure: -

(i) Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the corresponding Capital major head.

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

(iii) Expenditure on General planning and research connected with irrigation, Navigation, Embankment and Drainage works.

4. This will include Regional Co-ordination

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2702	***Minor Irrigation***		
	01 Surface Water		
		103	Diversion Schemes
		104	Ayacut Development
		800	Other expenditure
	02 Ground water		
		005	Investigation
		016	Subsidy
		052	Machinery and Equipment
		800	Other expenditure
	03-Maintenance		
		101	Water Tanks (2)
		102	Lift Irrigation Schemes (2)
		103	Tube Wells (2)
	80 General (1)		
		001	Direction and Administration
		005	Investigation
		052	Machinery and Equipments
		190	Assistance to Public Sector and other undertakings
		191	Assistance to Local bodies
		799	Suspense
		800	Other expenditure

Note:

(1) Will be operated where the expenditure cannot be identified with any of the sub-major heads above.

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

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

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
2705 Command Area Development (1)	
	Each command Area Development Authority will be a minor head

Note:

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

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
2711 Flood Control and Drainage		
01 Flood Control		
	001	Direction and Administration
	050	Land
	052	Machinery and Equipment
	103	Civil Works
	799	Suspense
	800	Other expenditure
02 Anti-sea Erosion Projects		
	001	Direction and Administration
	050	Land
	052	Machinery and Equipment
	103	Civil Works
	799	Suspense
	800	Other expenditure
03 Drainage		
	001	Direction and Administration
	050	Land
	052	Machinery and Equipment
	103	Civil Works
	799	Suspense
	800	Other expenditure

(e) Energy

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
2801 Power		
01 Hydel Generation	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	101	Purchase of Power
	799	Suspense
	800	Other expenditure
		Each Hydroelectric Scheme will be a minor head (1).
02 Thermal Power Generation	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	101	Purchase of Power
	102	Badarpur Thermal Power Station.
	799	Suspense
	800	Other expenditure
		Each Thermal Power Scheme will be a minor head (2)
03 Nuclear Power Generation		
	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	101	Fuel Inventory
	103	Waste Management
	799	Suspense
	800	Other expenditure
		Each Nuclear Power Scheme will be a minor head
04 Diesel/Gas Power Generation	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	799	Suspense
	800	Other expenditure
		Each Diesel/Gas Power Scheme will be a minor head (3)

05 Transmission and Distribution (4)	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	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***		
	01 Exploration and Production of Crude Oil and Gas		
		001	Direction and Administration
		003	Training
		004	Research and Development
		101	Assistance for Oil and Gas Exploration
		102	Off-Shore Oil Development and Production
		104	On-shore Oil Development and Production
		105	Gas Development and Production
		106	Payment of net proceeds of Cess on Indigenous Crude to Oil Industry Development Board
		800	Other expenditure
	02 Refining and Marketing of Oil and Gas		
		001	Direction and Administration
		101	Refining of Oil
		102	Marketing of Oil
		103	Marketing of Gas
		104	Setting up of Natural Gas Pipeline
		800	Other expenditure
	80 General		
		101	Payment to Oil Companies in settlement of their claims under administered pricing
		102	Subsidy to Oil Marketing Companies
		103	Payment to Oil Marketing Companies as compensation for under-recoveries in their domestic LPG and Kerosene (PDS) operations
		106	Assistance to Autonomous Bodies

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
2803 Coal and Lignite		
	001	Direction and Administration (1)
	003	Training
	004	Research and Development
	101	Assistance to coal and lignite companies
	102	Exploration & Detailed Drilling
	800	Other expenditure

Note:

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

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
2810 New and Renewable Energy		
	101	Grid Interactive and Distributed Renewable Power
	102	Renewable Energy for Rural Applications
	103	Renewable Energy for Urban, Industrial & Commercial Applications
	104	Research, Design & Development in Renewable Energy
	105	Supporting Programmes.
	800	Other expenditure

(f) Industry and Minerals

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**	
2851	***Village and Small Industries (1)***		
		001	Direction and Administration (2)
		003	Training (2)
		004	Research and Development (2)
		101	Industrial Estates (3)
		102	Small Scale Industries
		103	Handloom Industries
		104	Handicraft Industries
		105	Khadi and Village Industries
		106	Coir Industries
		107	Sericulture Industries
		108	Powerloom Industries
		109	Monitoring and Evaluation
		110	Composite village and Small Industries and Co-operatives
		111	Employment Scheme for Unemployed Educated Youths
		200	Other Village Industries
		800	Other expenditure

Note:

(1) The working Expenses of departmental commercial undertakings relating to 'Village and Small Industries' may be recorded under suitable sub-heads as indicated below: -

Management
Operation and maintenance
Renewals and replacements
Buildings
Machinery and equipment
Other expenditure (to record interest on capital and contribution to funds etc.)

Co-operation for specific industry will be booked under a separate sub-head e.g. Handloom Co-operatives, Sericulture Co-operatives etc.

(2) These minor heads will be downgraded to the level of sub-heads when expenditure on them is solely for a specific industry e.g. Handloom, Handicrafts, and Coir etc.

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

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**	
2852	***Industries (1)***		
	01 Iron and Steel Industries (2)		
		101	Mining
		105	Manufacture
	02 Cement and Non-metallic Mineral Industries (2)		
		205	Cement
		600	Others
	03 Fertilizer Industries		
		004	Research and Development
		101	Fertilizer Subsidy
		129	Issue of Special Bonds to Fertilizers Companies as compensation towards fertilizer subsidy
		800	Other expenditure
	04 Petrochemical industries		
		101	Petrochemicals (Central Sector Scheme) (6)
	05 Chemical and Pharmaceutical Industries		
		205	Chemicals and Pesticides
		206	Drugs and Pharmaceuticals
	06 Engineering Industries (2)		
		101	Other Industrial machinery Industries
		102	Transport Equipment Industries
		103	Other Engineering Industries
		203	Electrical Engineering Industries
	07 Telecommunication and Electronic Industries		
		101	Telecommunications
		102	Digital India Programme
		103	Regulation and Certification
		188	Assistance to Autonomous and Other Bodies
		202	Electronics
		800	Other expenditure
	08 Consumer Industries (3)		
		101	Edible Oils
		201	Sugar
		202	Textiles
		204	Leather
		206	Distilleries

	215	Paper and Newsprint
	600	Others (4)
09 Atomic Energy Industries		
	001	Direction and Administration
	101	Isotopes
	102	Atomic Fuels
	103	Thorium Extraction
	104	Fabrication of Equipment
	106	Waste Treatment Facilities
	200	Common Facilities
	201	Atomic Minerals Development
	202	Nuclear Fuel Complex
	203	Fuel Reprocessing
	204	Heavy Water Plant
	208	Rare Earth Development
	209	Centre for Advanced Technology
	210	Phosphatic Rare Earth Extraction (PREE)
	211	Operating Plants for Nuclear Recycle Board (5)
	800	Other expenditure
80 General		
	001	Direction and Administration
	003	Industrial Education-Research and Training
	101	Standardisation and Quality Control
	102	Industrial Productivity
	103	Tariff and Price Regulation
	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***		
	01 Geological Survey of India	001	Direction and Administration (1)
		003	Training
		004	Research and Development
		005	Investigation
		101	Survey and Mapping
		102	Mineral Exploration
		103	Information Dissemination
		200	Other Explorations
		800	Other expenditure
	02 Regulation and Development of Mines		
		001	Direction and Administration (1)
		003	Training
		004	Research and Development
		101	Survey and Mapping
		102	Mineral Exploration
		104	Bureau of Mines
		190	Assistance to Public Sector and other undertakings for Mineral Exploration
		800	Other expenditure (2)

Note:

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

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

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**	
2875	***Other Industries***		
	01 Opium and Alkaloid Industries		
		001	Direction and Administration
		107	Ghazipur Opium Factory (1)
		108	Neemuch Opium factory (1)
		109	Ghazipur Alkaloid Works (2)
		110	Neemuch Alkaloid Works (2)
	60 Other Industries		
		190	Assistance to Public Sector and Other Undertakings
		800	Other expenditure

Note:

(1) These minor heads will have the following sub-heads with suitable detailed heads there under: -

Working Expenses- Management
Purchase of Opium
Repairs and Maintenance
Buildings
Machinery and Equipment
Suspense
Transfer to Depreciation Reserve Fund
Other expenditure
Deduct-Value of Opium transferred to Alkaloid Works

The sub-head 'Other expenditure' will include pensions / gratuities and interest on capital and contributions to Funds.

The sub-head 'Management' will include proportionate expenditure of Bureau of Narcotics recorded under the minor head 'Narcotics Control' below the major head '2070-Other Administrative Services'.

(2) These minor heads will have the following sub-heads with suitable detailed heads there under: -

Working expenses- Management
Value of Opium transferred from Opium Factories
Buildings
Repairs and Maintenance
Machinery and Equipment
Transfer to Depreciation Reserve Fund
Other expenditure

The sub-head ‘Other expenditure’ will include pensions / gratuities and interest on capital.

The sub-head ‘Management’ will include proportionate expenditure of Bureau of Narcotics recorded under the minor-head ‘Narcotics Control’ below the major head ‘2070-Other Administrative Services’.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
2885	***Other Outlays on Industries and Minerals***		
	01 Industrial Financial Institutions		
		101	Assistance to Industrial Finance Institutions
		102	Payments to Development Bank out of the Research and Development Cess.
		800	Other Expenditure
	02 Development of Backward Areas		
		101	Subsidies
		800	Other expenditure
	03 Industrial Corridors	Each Industrial Corridor project will be a Minor Head.	
	60 Others		
		800	Other expenditure

(g) Transport

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
3001	**Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisation**		
		004	Research, Designs and Standards Organisation
		005	Surveys (2)
		090	Railway Board (1)
		094	Miscellaneous Establishments (2)
		101	Statutory Audit including Pensionary Charges etc. (2)
		102	Payments to Worked Lines (4)
		103	Subsidised Companies (5)
		105	Appropriation to Special Railway Safety Fund
		106	Appropriation of surcharge on Mumbai Suburban Passenger Fare to 'Loan Repayment Reserve Fund'
		107	Statutory Audit-Government Contribution for Defined Contribution Pension Scheme under National Pension System
		108	Statutory Audity-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 (l)(2)
		901	Deduct-Amount met from Railway Pension Fund (2)

Note:

(1) Further sub-division into sub-heads / detailed heads etc. is available in APP IV to Indian Railways code for the Accounts Department.

(2) These will be divided into the sub-heads (i) Commercial Lines and (ii) Strategic Lines.

(3) This minor head will record the following transactions, pending adjustments to the final heads of account: -

(a) Charges, the allocation of which is not known or which cannot immediately be carried to a final head
(b) Inter- departmental transactions awaiting acceptance by other departments
(c) Expenditure irregularly incurred for other than Public purpose in anticipation of receipts of deposits or pending realisation of the amount expended
(d) Payments made in advance for stores to be supplied or transfer debits for value of stores supplied pending receipt of materials.

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

(i) Net earnings paid to worked lines;
(ii) Subsidy and rebate; and
(iii) Miscellaneous Payments.

(5) There will be a sub-head for each Railway system and a detailed head for each Railway line under this head and will record payments of subsidy to Branch lines worked by the owning companies themselves and charges for land separately.

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**	
3002	***Indian Railways-Commercial Lines-Working Expenses***		
	01 General Superintendence and Services		
		108	General Management including general management services
		109	Financial Management
		110	Personnel Management
		111	Materials Management
		112	Way and Works Management
		113	Rolling Stock Management
		114	Electrical Management
		115	Signal and Telecommunication Management
		116	Traffic Management
	02 Repairs and Maintenance of Permanent Way and Works		
		117	Establishment in offices
		118	Maintenance of permanent way
		119	Maintenance of Bridge work and Tunnels including over/under bridges
		120	Maintenance of Service buildings (other than staff quarters and Welfare buildings)
		121	Water Supply, Sanitation and Roads (Other than staff quarters and welfare buildings)
		122	Other repairs and maintenance
		123	Special repairs pertaining to breaches, accidents including special revenue work
		129	Credits or Recoveries
	03 Repairs and Maintenance of Motive power		
		117	Establishment in offices
		125	Steam Locomotives
		126	Diesel Locomotives
		127	Electric Locomotives
		128	Rail cars, ferry steamers and other maintenance expenses
		129	Credits or recoveries

04 Repairs and Maintenance of Carriage and Wagons

117	Establishment in offices
129	Credits or recoveries
130	Carriages
131	Wagons
132	Electrical Multiple Unit /Mainline Electrical Multiple Unit Services
133	Electrical General Services-Train lighting, fans and air conditioning
134	Diesel Multiple Unit Coaches
200	Miscellaneous Repairs and Maintenance Expenses

05 Repairs & Maintenance of Plant and Equipment

117	Establishment in offices
129	Credits or recoveries
138	Plant and Equipment-Way and Works
139	Plant and Equipment - Mechanical
140	Plant and Equipment-Electrical
141	Plant and Equipment-Signaling
142	Plant and Equipment-Telecommunication
143	Rental, lease and spectrum charges for Signaling and Telecommunication circuits
144	Other Plant & Equipment-General and Traffic Departments

06 Operating Expenses Rolling Stock and Equipment

125	Steam Locomotives
126	Diesel Locomotives
127	Electric Locomotives
129	Credits or recoveries
130	Carriages and Wagons
137	Electrical Multiple Unit/Mainline Electrical Multiple Unit Services
145	Traction (other than rolling stock) and General electrical services
146	Signaling and Telecommunication
147	Ferry Services and rail cars

07 Operating Expenses-Traffic

117	Establishment in offices
129	Credits or recoveries
148	Station Operations
149	Yard Operations
153	Transshipment and repacking operations
154	Trains Operations
155	Safety
200	Other Miscellaneous expenses

08 Operating expenses-Fuel

129	Credits or recoveries
156	Steam Traction
157	Diesel Traction
158	Electric Traction

09 Staff Welfare and Amenities

052	Residential and Welfare Buildings - Repairs and Maintenance
106	Canteen and Other staff amenities
107	Educational facilities
108	Medical Services
129	Credits or recoveries
282	Health and Welfare Services
800	Miscellaneous Expenses

10 Miscellaneous-Working expenses

101	Hospitality and Entertainment Expenses
102	Catering
103	Compensation-Claims
104	Workmen's and other compensation claims
105	Security
106	Cost of Training of staff
129	Credits or recoveries
800	Other expenses

11 Provident Fund, Pension and Other Retirement Benefits

101	Superannuation and retiring pension
102	Commuted Pension
103	Ex-gratia pension
107	Family Pension

	108	Death-cum-retirement gratuity
	109	Other allowances, other pensions and other expenses
	110	Gratuities, Special Contribution to Provident Fund and Contribution to Provident Fund
	111	Leave Encashment Benefits (1)
	129	Credits or recoveries
12 Appropriation to Funds		
	101	Appropriation to Depreciation Reserve Fund
	102	Appropriation to Pension Fund
13 Suspense		
	101	Demands payable
	129	Credits or recoveries
	700	Miscellaneous advances
14 Government Contribution for Defined Contribution Pension Scheme	101	Government Contribution for Defined Contribution Pension Scheme under National Penison 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		
01 General Superintendence and Services		
	108	General management including general management services
	109	Financial management
	110	Personnel management
	111	Materials management
	112	Way and Works management
	113	Rolling stock management
	114	Electrical management
	115	Signal and Telecommunication management
	116	Traffic management
02 Repairs and Maintenance of permanent Way and Works		
	117	Establishment in offices
	118	Maintenance of permanent Way and Works
	119	Maintenance of Bridge work and Tunnels including roads over/under Bridges
	120	Maintenance of service buildings (other than staff quarters and Welfare buildings)
	121	Water Supply, Sanitation and Roads (other than Colonies, Staff quarters and Welfare buildings)
	122	Other repairs and Maintenance
	123	Special repairs pertaining to breaches, accidents etc. including special revenue work
	129	Credits or recoveries
03 Repairs and Maintenance of Motive Power		
	117	Establishment in offices
	125	Steam locomotives
	126	Diesel locomotives
	127	Electric Locomotives
	128	Rail cars, Ferry steamers and other maintenance expenses
	129	Credits or recoveries
04 Repairs and Maintenance of Carriages and Wagons		
	117	Establishment in offices
	129	Credits or recoveries
	130	Carriages

131	Wagons
132	Electrical Multiple Unit /Mainline electrical Multiple Unit Services
133	Electrical General Services-Train lighting, fans and air conditioning
134	Diesel Multiple Unit Coaches
200	Miscellaneous repairs and maintenance expenses

05 Repairs and Maintenance of Plant and Equipment

117	Establishment in offices
129	Credits or recoveries
138	Plant and Equipment-Way & Works
139	Plant and Equipment -Mechanical
140	Plant and Equipment-Electrical
141	Plant and Equipment -Signaling
142	Plant and Equipment-Telecommunication
143	Rental, lease and spectrum charges for Signaling and Telecommunication circuits
144	Other Plant and Equipment-General and Traffic Departments

06 Operation Expenses Rolling stock and Equipment

125	Steam Locomotives
126	Diesel Locomotives
127	Electric Locomotives
129	Credits or recoveries
130	Carriages and Wagons
137	Electrical Multiple Unit/Mainline Electrical Multiple Unit Services.
145	Traction (other than Rolling stock) and General electrical services
146	Signaling and Telecommunication
147	Ferry services and rail cars

07 Operating Expenses-Traffic

117	Establishment in offices
129	Credits or recoveries
148	Station Operations
149	Yard Operations
153	Transshipments and repacking operations
154	Trains operations
155	Safety
200	Other Miscellaneous expenses

08 Operating Expenses-Fuel

129	Credits or recoveries
156	Steam Traction
157	Diesel Traction
158	Electric Traction

09 Staff Welfare and Amenities

052	Residential and Welfare Buildings - Repairs and Maintenance
106	Canteen and other staff amenities
107	Educational facilities
108	Medical Services
129	Credits or recoveries
282	Health and Welfare Services
800	Miscellaneous Expenses

10 Miscellaneous Working Expenses

101	Hospitality and Entertainment Expenses
102	Catering
103	Compensation claims
104	Workmen's and Other compensation claims
105	Security
106	Cost of Training of staff
129	Credits or recoveries
800	Other Expenses

11 Provident Fund, Pension and Other Retirement benefits

101	Superannuation and retiring pension
102	Commuted Pension
103	Ex-gratia pensions
107	Family Pension
108	Death-cum-retirement gratuity
109	Other allowances, other pensions and other expenses
110	Gratuities, Special Contribution to Provident Fund and Contribution to Provident Fund
111	Leave Encashment Benefits (1)
129	Credits or recoveries

12 Appropriation to Funds

101	Appropriation to Depreciation Reserve Fund
102	Appropriation to Pension Fund

13 Suspense		
	101	Demands payable
	129	Credits or Recoveries
	700	Miscellaneous Advances
14 Government Contribution for Defined Contribution Pension Scheme	101	Government Contribution for Defined Contribution Pension Scheme 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***		
	01 Major Ports		
		001	Direction and Administration
		005	Investigation (1)
		101	Construction and Repairs
		102	Port Management (2)
		103	Dredging and Surveying (3)
		104	Piloting (4)
		105	Dockyard and Dry docking (5)
		106	Stevedoring (6)
		107	Ferry Services (7)
		108	Assistance to Port Trusts
		800	Other expenditure
	02 Minor Ports		
		001	Direction and Administration
		005	Investigation (1)
		101	Construction and Repairs
		102	Port Management (2)
		103	Dredging and Surveying (3)
		104	Piloting (4)
		105	Dockyard and Dry docking (5)
		106	Stevedoring (6)
		107	Ferry Services (7)
		800	Other expenditure
	03 Light Houses and Light Ships		
		001	Direction and Administration
		101	Light Houses - Working Expenses
		102	Light Ships - Working Expenses
		800	Other expenditure
	80 General		
		001	Direction and Administration
		003	Training
		004	Research and Development
		190	Assistance to Public Sector and Other Undertakings
		800	Other expenditure

Note:

(1) This minor head will record expenditure on preliminary investigations not related to any specific capital project.

(2) This minor head will record expenditure on administrative, engineering and other staff, which cannot be adjusted under the other minor heads.

(3) This minor head will record expenditure on Dredging and Survey Organisation, operation of dredgers and also payments to other parties for dredging and survey works.

(4) This minor head will record expenditure on pilot age operations including salary of staff employed.

(5) This minor head will record operating expenses of dockyards including work-shops attached to them.

(6) This minor head will record expenditure on stevedoring staff and also cost of casual labour employed for stevedoring where stevedoring is done departmentally.

(7) This minor head will record expenditure on running harbour ferry services including salaries and wages, petrol oil and lubricant charges, repairs to crafts etc.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3052 Shipping		
01 Overseas Shipping		
	001	Direction and Administration
	003	Training and Education (3)
	101	Regulation and Inspection (2)
	102	Seamen's' Welfare (4)
	103	Shipping Services (5)
	190	Assistance to Public Sector and Other Undertakings
	800	Other expenditure (6)
02 Coastal Shipping		
	001	Direction and Administration
	003	Training Education (3)
	101	Regulation and Inspection (2)
	102	Seamen's' Welfare (4)
	103	Shipping Services (5)
	800	Other expenditure (6)
80 General		
	001	Direction and Administration (1)
	003	Training
	004	Research and Development
	800	Other expenditure (6)

Note:

(1) This minor head will record expenditure on Director General of Shipping and his establishment and supervising staff.

(2) This minor head will record expenditure on the Mercantile Marine Department responsible for the administration of Merchant shipping Act, and other enactments for the safe transport of cargo and passengers on the high seas.

(3) This minor head will record expenditure on training of ratings, marine engineering recruits and cadets for merchant ships, operation of training ship, Nautical Engineering College etc.

(4) This minor head will record expenditure on welfare organisation, welfare measures for sea men and for arranging for employment of sea men.

(5) This minor head will record expenditure on shipping services run departmentally and assistance to shipping services run by others including assistance for acquisition of ships.

(6) This will include grants to 'Shipping Development Fund'.

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
3053 Civil Aviation (8)		
01 Air Services		
	190	Assistance to Public Sector and Other Undertakings (7)
	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		
01 National Highways		
	052	Machinery and Equipment
	101	National Highways Permanent Bridges (3)
	104	National Highways Urban Links (4)
	337	Road works
	799	Suspense
	800	Other expenditure
02 Strategic and Border Roads		
	052	Machinery and Equipment
	102	Bridges
	337	Road works
	799	Suspense
	800	Other expenditure
03 State Highways		
	052	Machinery and Equipment
	102	Bridges
	103	Maintenance and Repairs (5)
	337	Road works
	799	Suspense
	800	Other expenditure
04 District and Other Roads (2)		
	105	Maintenance and Repairs (6)
	337	Road works
	338	Pradhan Mantri Gram Sadak Yojana
	800	Other expenditure
05 Roads of Inter State or Economic Importance		
	052	Machinery and Equipment
	102	Bridges
	337	Road works
	799	Suspense
	800	Other expenditure
80 General		
	001	Direction and Administration (1)
	004	Research and Development
	052	Machinery and Equipment
	107	Railway Safety Works
	190	Assistance to Public Sector and Other Undertakings
	797	Transfers to/from Reserve Fund/Deposit Account

799 Suspense
800 Other expenditure

Note:

(1) This minor head will record expenditure on general establishment. The actual cost of construction, development, maintenance and repairs will be accounted for under distinct sub-heads below the respective minor heads, e.g. 'Planning and Research' to 'Railway Safety Works'.

(2) Separate sub-heads may be opened for 'District Roads' and 'Rural Roads'.

(3) The cost of collection of fees will be accommodated under a sub-head 'Cost of Collection of fees payable to State/UT Governments'. This sub-head will be relieved simultaneously by transfer from 'National Highways Permanent Bridges Fees Fund'- vide Note (1) below the major head '8225 Roads and Bridges Fund -01 National Highways Permanent Bridges Fees Fund'.

(4) This minor head to be operated in the State Books, records expenditure on development and maintenance of 'Urban Link Roads' connected with National Highways falling within a State. Reimbursement of such expenditure, depending upon the terms of agreement in each case should be exhibited as a recovery below the line under this head.

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

- (i) Work Charged Establishment - Machinery and Equipment
- (ii) Work Charged Establishment - Bridges
- (iii) Work Charged Establishment - Road Works
- (iv) Other Maintenance Expenditure - Machinery and Equipment
- (v) Other Maintenance Expenditure - Bridges
- (vi) Other Maintenance Expenditure - Road Works

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

- (i) Work Charged Establishment - Road Works
- (ii) Other Maintenance Expenditure - Road Works

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
3055 Road Transport	
	001 Direction and Administration (1)
	003 Training (3)
	004 Research (3)
	101 Solatium Fund Authority
	190 Assistance to Public Sector and Other Undertakings (2)
	800 Other expenditure
	Each Departmental undertaking will be a minor head (4)

Note:

(1) This minor head will record expenditure on Road Transport/Directorates, Regional offices etc.

(2) This minor head will record grants and subsidies to Road Transport/Services.

(3) This minor head will record expenditure on road transport training and research.

(4) Expenses on each Government run transport service will be recorded under the following sub-heads with suitable detailed heads there under: -

(a) Management
(b) Operation
(c) Repairs and Maintenance
(d) Users' facilities
(e) Buildings
(f) Other expenditure (will include interest on Capital and Contribution to Funds).

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
3056 Inland Water Transport		
	001	Direction and Administration (1)
	003	Training and Research (3)
	101	Hydrographic Survey
	104	Navigation
	105	Landing Facilities
	190	Assistance to Public Sector and Other Undertakings (2)
		Each Departmental undertaking will be a minor head (4)
	800	Other expenditure (5)

Note:

(1) This minor head will record expenditure on Water Transport Directorates, Regional offices etc.

(2) This minor head will record grants and subsidies to Water Transport Services.

(3) See Note (3) below the major head '3055-Road Transport'.

(4) See Note (4) below the major head '3055-Road Transport'.

(5) This minor head will include expenditure on development of inland ports etc.

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
3075 Other Transport Services		
01 River Training Works		
	201	Farakka Project
	600	Other River Training Works
60 Others		
	001	Direction and Administration
	003	Training
	004	Research
	101	Subsidy to Railways towards Dividend Relief and other concessions
	102	Reimbursement of losses on operating Strategic Railway Lines
	800	Other expenditure

(h) Communications

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
3201	***Postal Services***		
	01 General Administration		
		001	Direction and Administration (1)
		101	Control and Supervision (2)
	02 Operation		
		003	Training
		101	Postal Net Work
		102	Mail sorting
		103	Conveyance of Mails (3)
		104	Mechanisation and Modernisation
	03 Agency Services		
		101	Banking and Life Insurance (4)
		200	Other Services
	04 Accounts and Audit		
		101	Audit (5)
		102	Accounts
	05 Engineering		
		053	Maintenance
		101	Petty Works
	06 Amenities to Staff		
		101	Amenities to Staff (6)
	07 Pension		
		101	Superannuation and retirement allowances
		102	Commuted value of Pension
		103	Compassionate allowances
		104	Gratuities
		106	Contribution to Employees' Provident Fund
		107	Family Pension
		108	Leave Encashment Benefits (8)
		109	Ex-gratia payments arising out of Special Voluntary Retirement scheme to employees declared surplus.
		110	Government Contribution for Defined Contribution Pension Scheme 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, envelops, stamps etc.
	102	Stationery and forms printing, storage and distribution

60 Other Expenses

	009	Depreciation (7)
	101	Contribution towards Capital Expenditure
	102	Social Security and Welfare Programmes
	800	Other expenditure

Note:

(1) Expenditure on the Directorate which cannot be segregated ab-initio in the accounts, between 'Postal' and Telecommunications' wing will be accounted for under a distinct sub-head below this minor head pending allocation and adjustment to '3225 Telecommunication services'.

(2) This will include expenditure on general supervision and control offices like Posts and Telegraphs Circle offices, Divisional offices for Postal/R.M.S. wing etc. Expenditure on such of the offices as deal with the work of the Postal and Telecommunications Services, will be initially accounted for under this minor head, pending allocation and adjustment to the Telecommunications branch.

(3) This will have the following sub-heads (i) Rail, (ii) Air, (iii) Departmental Mail Motor Services and (iv) Others.

(4) This minor head will include expenditure on operation of Postal Savings Bank, if directly identifiable such 'Internal Check and Control Organisation' in Head Post offices. Other unallocable items of expenditure relating to Savings Bank will be recorded under the minor head 'Postal Network' under sub-major head- 02.

(5) The expenditure on audit of Posts and Telegraphs department transferred from '2016- Audit' will be recorded initially under this minor head by a deduct entry under '2016-Audit'. At the close of the year proportionate charges on audit of Telecommunication Services will be allocated and transferred to the major head '3225-Telecommunication Services' under the minor head 'Audit'.

(6) This minor head will include expenditure on contributions to Posts and Telegraphs Welfare Fund, Holiday Homes, Grants to Recreation Clubs etc.

(7) This minor head will have the sub-head (i) depreciation on historical cost and (ii) supplementary depreciation.

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

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3225 Telecommunication Services		
~~01 General Administration~~		
	~~001~~	~~Direction and Administration (1)~~
	~~101~~	~~Control and Supervision (2)~~
	~~799~~	~~Suspense (6)~~
~~02 Operation~~		
	~~003~~	~~Operational Training~~
	~~101~~	~~Telephone Exchanges~~
	~~102~~	~~Telephone Revenue Accounts~~
	~~103~~	~~Telegraphs~~
	~~104~~	~~Radio~~
	~~799~~	~~Suspense (6)~~
~~03 Stores and Factories~~		
	~~101~~	~~Stores Depots~~
	~~102~~	~~Stores Accounting~~
	~~103~~	~~Factories~~
	~~799~~	~~Suspense (6)~~
	~~800~~	~~Miscellaneous expenditure~~
~~04 Research and Development~~		
	~~004~~	~~Telecommunication Engineering Centre~~
	~~799~~	~~Suspense (6)~~
~~05 Engineering~~		
	~~003~~	~~Training (Engineering)~~
	~~051~~	~~Construction (Civil Works) (4)~~
	~~053~~	~~Maintenance~~
	~~101~~	~~Petty Works~~
	~~102~~	~~Construction (Engineering Works) (3)~~
	~~203~~	~~Technical and Development Circle~~
	~~799~~	~~Suspense (6)~~
~~06 Accounts and Audit~~		
	~~101~~	~~Audit~~
	~~102~~	~~Accounts~~
	~~799~~	~~Suspense (6)~~
~~07 Amenities to Staff~~		
	~~101~~	~~Amenities to Staff~~
	~~799~~	~~Suspense (6)~~
~~08 Pension~~		
	~~101~~	~~Superannuation and retirement allowances~~
	~~102~~	~~Commuted value of Pension~~
	~~103~~	~~Compassionate allowances~~
	~~104~~	~~Gratuities~~
	~~106~~	~~Contribution to Employees' Provident Fund~~
	~~107~~	~~Family Pensions~~

	~~108~~	~~Leave Encashment Benefits (7)~~
	~~200~~	~~Other Pensions~~
~~*09 Stationery and Printing*~~		
	~~101~~	~~Stationery and Printing~~
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*~~		
	~~009~~	~~Depreciation (5)~~
	~~101~~	~~Contribution towards capital Expenses~~
	~~102~~	~~Social Security and Welfare Programmes~~
	~~190~~	~~Assistance to Public Sector and Other Undertakings~~
	~~800~~	~~Other expenditure~~

Note:

(1) See Note (1) below the major head '3201-Postal Services'. This minor head will also include expenditure relating to General Manager (Projects) and their Administrative offices under distinct sub- heads.

(2) This minor head will include expenditure on Telegraph Traffic/Divisional offices and Telephone Districts/Divisional Offices.

(3) This minor head will have following sub-heads: -
- (a) Establishment for Telephones
- (b) Establishment project Installations.

(4) This will record the expenditure on the Civil Engineering Wing of the Telecommunication Services.

(5) See Note (7) below the major head '3201-Postal Services'.

(6) Each sub-head will have the following detailed heads: -
- (i) Demand payable
- (ii) Unpaid wages
- (iii) Pre-paid expenses

The liabilities accrued in a month but not discharged in the same month will be credited to 'Demands payable' by debit to the relevant minor head. The payment of such liabilities in the following month will be debited to 'Demand payable'. Any credit balance relating to a month outstanding at the close of the following month will be transferred to 'Unpaid Wages' by debit to 'Demands Payable'. Pre-paid expenses will be directly debited to 'Pre-paid expenses' under the minor head 'Suspense' and will be transferred to the relevant-minor head in the accounts of the month to which they relate by credit (minus debit) to 'pre-paid expenses'.

The sub heads of the nomenclature of the existing minor heads may be opened under the head 'Suspense' as and when necessary.

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

(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 Dividends to General Revenues	
	101 Dividends to General Revenues (1)
	902 Deduct - Amount met from Telecommunication Revenue Reserve Fund

Note:

(1) Payments by withdrawal from Telecommunication Revenue Reserve Funds and payments from Telecommunication surplus should be recorded under distinct sub-heads under this minor head.

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
3231 Appropriations from Telecommunications Surplus	
	701 Appropriations to Telecommunications Capital Reserve Fund
	702 Appropriations to Telecommunications Revenue Reserve Fund

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**
3232 Repayment of Loans taken from General Revenues by Telecommunication	
	101 Repayment of Principal
	102 Interest

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
~~***3252 Satellite systems (1)***~~		
	~~001~~	~~Direction and Administration~~
	~~003~~	~~Training~~
	~~004~~	~~Research and Development~~
	~~053~~	~~Operation and Maintenance~~
	~~101~~	~~Management~~
	~~800~~	~~Other expenditure~~

~~Note (1): Major Head alongwith Minor Heads thereunder will not be operational for fresh transactions w.e.f. 2016-17.~~

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
3275 Other Communication Services (1)		
	~~101~~	~~Wireless Planning and Coordination~~
	~~102~~	~~Monitoring Services~~
	~~103~~	~~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***		
	01 Survey of India		
		001	Direction and Administration
		003	Training
		101	Topographical Survey
		102	Assistance to Scientific bodies
		103	Publications of map, charts, reports etc.
		104	Surveys of Developmental Projects
		283	Housing
		800	Other expenditure
	02 Pharmaceutical Research		
		101	Assistance for Pharmaceutical Research
	60 Others		
		001	Direction and Administration
		004	Research and Development
		101	National Test Houses
		102	National Atlas and Thematic Mapping Organisation
		151	Assistance to Council of Scientific and Industrial Research
		200	Assistance to other Scientific bodies
		600	Other Schemes
		800	Other expenditure (1)

Note:

(I) This minor head will record expenditure on National Research Professors, encouragement to research scholars etc.

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
3435 Ecology and Environment		
01 Survey (Botanical)		
	001	Direction and Administration
	004	Research
	005	Investigation
	800	Other expenditure
02 Survey (Zoological)		
	001	Direction and Administration
	003	Training
	004	Research
	005	Investigation
	800	Other expenditure
03 Environmental Research and Ecological Regeneration		
	003	Environmental Education/ Training/Extension
	101	Conservation Programmes
	102	Environmental Planning and Coordination
	103	Research and Ecological Regeneration
	104	Climate Change Action Programme
	798	International Co-operation
04 Prevention and Control of Pollution		
	101	Prevention of pollution of National Rivers
	103	Prevention of air and water pollution (Each such scheme relating to other rivers in the country, if and when undertaken will be a minor head)
	104	Impact Assessment
	800	Other expenditure
60 Others		
	800	Other expenditure

(j) General Economic Services

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
3451	***Secretariat-Economic Services (1)***		
		090	Secretariat (1)
		091	Attached Offices (2)
		092	Other Offices (2)
		101	Niti Aayog
		102	District Planning Machinery

Note:

(1) See Note (1) under '2052- Secretarial-General Services'.

(2) See Note (2) under '2052- Secretariat-General Services',

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
3452 Tourism		
01 Tourist Infrastructure (1)		
	101	Tourist Centre (2)
	102	Tourist Accommodation
	103	Tourist Transport service (4)
	190	Assistance to Public Sector and Other Undertakings
	800	Other expenditure
80 General		
	001	Direction and Administration
	003	Training
	104	Promotion and Publicity (3)
	798	International 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	Stale Statistical Agency
		206	Unique Identification Scheme.
		800	Other expenditure

Note:

(1) Includes the Organisation of 'Registrar of Births, Deaths and Marriages.'

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
3455 Meteorology (1)		
	001	Direction and Administration
	003	Training
	004	Research and Development (3)
	101	Satellite Services (will include space and ground equipment exclusively provided for meteorology)
	102	Observatories and Weather Stations
	104	Instrumentation (2)
	200	Other Meteorological Services
	798	International 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 '2408-Food, Storage and Warehousing' and '2057-Supplies and Disposals'. This Major Head will record expenditure on civil supply schemes other than those relating to food grains and pulses, such as on procurement and distribution of vanaspati, edible oils, kerosene cement etc. The element of subsidies in respect of these schemes will be transferred and finally adjusted under the minor head 'Consumer Subsidies'.

(2) This head will accommodate the direct expenditure of the Government, including expenditure of union territories without legislature (Delhi, Chandigarh etc.) and grants-in-aid to autonomous bodies and institutions. Grants assistance to be provided to States and Union Territory Governments, out of the 'Consumer Welfare Fund', may be classified under relevant sub-major and minor heads below major heads '3601 - Grants-in-aid to State Governments' and '3602 - Grants-in-aid to Union Territory Governments'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
3465 General Financial and Trading Institutions	
01 General Financial Institutions	
	190 Assistance to General Financial Institutions
	800 Other expenditure
02 Trading Institutions	
	101 Trading operation in Liquors etc. (1)
	192 Assistance to Trading Institutions
	800 Other expenditure

Note:

(1) Expenditure incurred on Trading Operation relating to Liquor etc. by State/Union Territories which purchase and sell Liquor Country Spirits, Country Fermented Liquors etc. will be booked under this minor head.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS
3466 International Financial Institutions	
	101 International Development Association
	102 Asian Development Bank
	103 International Finance Corporation
	104 African Development Fund/Bank (Besides these, each International Financial Institution, may be treated as a minor head, as may be found necessary)
	800 Other expenditure

MAJOR / *SUB-MAJOR HEADS*	**MINOR HEADS**	
3475 Other General Economic Services		
	101	Regulation of Monopolies and Restrictive Trade Practices
	102	Regulation of Patents, Designs and Trade Marks
	103	Quality Control and Standardisations
	105	Regulation of Joint Stock Companies (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 (l) (3) (4)***		
	~~01 Non-Plan Grants~~		
		~~101~~	~~Grants under the Constitution (Distribution of Revenue Order)~~
		~~102~~	~~Grants in lieu of Tax on Railway Passenger Fares~~
		~~103~~	~~Grants on account of Agricultural Wealth Tax~~
		~~104~~	~~Grants under the Proviso to Article 275(1) of the Constitution~~
		~~105~~	~~Grants from Central Road Fund~~
		~~107~~	~~Compensation to meet revenue loss on introduction of VAT~~
		~~108~~	~~Grants in lieu of pension contributions~~
		~~109~~	~~Grants towards contribution to State Disaster Response Fund.~~
		~~110~~	~~Grants to cover gap in resources.~~
		~~111~~	~~States' share in the proceeds of the Voluntary Disclosure of Income Scheme, 1997~~
	~~02 Grants for State Plan Schemes~~		
		~~101~~	~~Block Grants~~
		~~102~~	~~Grants as advance Plan Assistance for relief on account of Natural Calamities (2)~~
		~~103~~	~~Grants against External Assistance received in kind~~
		~~104~~	~~Grants under Proviso to Article 275(1) of the Constitution~~
		~~105~~	~~Grants from Central Road Fund~~
	~~03 Grants for Central Plan Schemes (1)~~		
		~~101~~	~~Special Central additive to S.C. component Plans~~
		~~102~~	~~Special Central additive to Tribal sub-plan~~
		~~103~~	~~National Rural Employment Programme~~
		~~104~~	~~Grants under Proviso to Article 275(1) of the Constitution~~
		~~106~~	~~Minor Ports-Development of Minor Ports~~
	~~04 Grants for Centrally Sponsored Plan Schemes~~		
		~~104~~	~~Grants under Proviso to Article 275 (1) of the~~

~~Constitution~~

~~105~~ ~~Grants from Central Road Fund~~

~~05 Grants for Special Plan Schemes~~

- ~~101~~ ~~Schemes of North Eastern Council~~
- ~~102~~ ~~Development of Border Areas.~~
- ~~104~~ ~~Special Package for Bodoland Territorial Council~~
- ~~105~~ ~~Special Package for economic development of the Karbi Anglong Autonomous Territorial Council (KAATC) Area~~
- ~~106~~ ~~Special Package for Dima Hasao Autonomous Territorial Council (DHATC)~~

06 Centrally Sponsored Schemes

- 101 Central Assistance/Share-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

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 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

08 Other Transfer/Grants to States

- 101 Grants to Autonomous Councils and areas covered under Schedule VI of the Constitution
- 102 Central Pool of Resources for North East Region
- 103 Schemes of North Eastern Council
- 104 Grants under proviso to Article 275(1) of the Constitution
- 105 Grants as advance Assistance for relief on account of Natural Calamities (2)
- 106 Grants towards Contribution to National Disaster Response Fund (NDRF)

107	Grants in lieu of Tax on Railway Passenger Fares
108	Grants from Central Road 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*~~		
	~~101~~	~~Grants to meet Non-Plan deficit~~
	~~102~~	~~Grants in lieu of share in Central Taxes and Duties~~
	~~105~~	~~Grants from Central Road Fund~~
	~~107~~	~~Compensation to meet revenue loss on introduction of VAT~~
~~*02 Grants for Union Territory Plan Schemes*~~		
	~~101~~	~~Block Grants~~
	~~102~~	~~Grants as advance Plan Assistance for relief on account Natural Calamities (2)~~
	~~103~~	~~Grants against External Assistance received in kind~~
	~~105~~	~~Grants from Central Road Fund~~
~~*03 Grants for Central Plan Schemes (1)*~~		
	~~103~~	~~National Rural Employment Programme~~
~~*04 Grants for Centrally Sponsored Plan Schemes*~~		
	~~105~~	~~Grants from Central Road Fund~~
~~*05 Grants for Special Plan Schemes*~~		
	~~101~~	~~Schemes of North Eastern Council~~
06 Centrally Sponsored Schemes		
	101	Central Assistance/Share-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 (l) below Major Head '1605'.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
3606 Aid Materials and Equipments (1)		
	201	Assistance from Abu Dhabi fund for Arab Economic Development
	202	Assistance from the Federal Austrian Government
	203	Assistance from the Government of the Kingdom of Belgium
	204	Assistance from the Government of Canada
	205	Assistance from the Government of 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.SA. under PL-480 convertible local currency credits
228	Other miscellaneous Loans from the Government of U.S.A.
229	Assistance from the Exim Bank of U.S.A. (Repayable in U.S. Dollars)
230	Assistance from the Government of Russian Federation
231	Assistance from the Government of United Arab Emirates
232	Assistance from the Central Republic of Yugoslavia
233	Assistance from the Government of Sweden
234	Swedish International Development Agency (SIDA)
235	Assistance from UN
236	Assistance from UNDP
237	Assistance from UNICEF
238	Assistance from WHO
239	Assistance from IAEA, Vienna
240	Assistance from DANIDA
241	Assistance from New Zealand
242	Assistance from the Government of Australia
243	Assistance under Colombo Plan
244	Assistance from I.L.O.
245	Assistance from UNFPA
246	Assistance from International Rice Research Institute
247	Assistance from Integrated Rural Development
248	Assistance from International Development Research Centre
249	Assistance from Department for International Development (DFID), U.K
250	Assistance from Global Drug Facility (GDF)
251	Assistance from Global Fund to fight AIDS, Tuberculosis & Malaria (GFATM)

Note:

(1) This major head will record adjustments on account of aid-materials, equipments, and commodities received from the foreign countries. In the Central books the value of the materials etc. received will be adjusted by debit to this major head by per contra credit to the receipt major head '1606—Aid Material & Equipments'. In the case of aid received by or passed on to the State/UT Governments, another adjustment on the basis of its value will be made in the Central books under

‘3601/3602-Grants-in-aid to State/UTGovernments’or’7601/7602-Loans to State /UT Governments’, as the case may be, depending upon the manner of the utilisation of the aid by the State/U.T. Governments and provisions made therefore in the Central Budget. In the books of the State/U.T. Governments, the corresponding receipt will be shown against the major head ‘1601—Grants-in-aid from Central Government-02 Grants, for State/Union Territory Plan Schemes—103 Grants against External Assistance received in kind’ or ‘6004—Loans and Advances from the Central Government-02 Loans for State/Union Territory Plan Schemes-103 Loans against External Assistance received in kind,’ as the case may be, per contra debit to '3606—etc.' which will be relieved on the basis of sanctions after the materials are issued/utilised. The expenditure by State/U.T. will be shown in their books against the relevant functional major/ minor etc. head. In cases where there is an obligation to create a fund for the aid materials, accounts of such funds will be maintained on pro-forma by the departments concerned.

RECEIPT HEADS
(Capital Account)

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4000 Miscellaneous Capital Receipts		
01 Civil	101	Grants From U.S.A under the agreement on PL480 and other Funds 1974
	102	Value of Bonus Shares
	103	Sale proceeds of American and Lease 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
02 Telecommunications		
	101	O.Y.T Deposits
	102	Leased Telecommunication Services Deposits
	103	General and Special Category Telephone Deposits
	104	Tatkal-Telephone Scheme Deposits.
	901	Deduct-amount Transferred to major head 5225-Capital Outlay on Telecommunication Services (including Wireless)
03 Disinvestment of Government's Equity Holdings (1)		
	190	Disinvestment of Public Sector and other Undertakings
04 Premium received on Disinvestment of Government's Equity Holdings		
	190	Disinvestment of Public Sector and other Undertakings
05 Enemy Properties		
	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 undisbursed compensation paid to the share holders of the RBI, consequent upon the nationalisation of the Banks, w.e.f 1.1.1949.

(5) The nominal value of the coins issued to Reserve Bank of India (for circulation) out of those imported, should be debited to the minor head 'Nickel Coinage Account' below the Major Head '8656-Coinage Account' by contra credit (minus debit) to the Major Head '4046-Capital Outlay on Currency, Coinage and Mint'-Imports of Coins from Abroad-Deduct Receipts and Recoveries on Capital Outlay'. While the Debit

to the Major Head'8656-Coinage Account' will be for the face value of the coins, the minus debit to the Major Head '4046' will be for the purchase price or for the proportionate purchase price in case the entire imported coins are not issued for circulation. The difference between the two should be taken as profit to be accounted for under the Mint Profit Account below the Major Head '8656-Coinage Account'.

The portion of the profit relating to the coins actually circulated during the year should be taken as receipt under the Major Head '0046-Currency, Coinage and Mint', as usual. In case of Import of Blanks which are subsequently embossed for converting them into coins and making them fit for circulation as coins, the cost of the Imported Blanks is to be taken under the minor head 'Purchase of Metal' as if the metal has been purchased for the manufacture of coins. The usual procedure of accountal in respect of coins manufactured by the Mint is also to be followed for coins manufactured from Imported Blanks.

MAJOR / *SUB-MAJOR HEADS*	MINOR HEADS	
4047 Capital Outlay on Other Fiscal Services		
	005	Central Goods and Services Tax
	006	State Goods and Services Tax (3)
	007	Union Territory Goods and Services Tax (4)
	037	Customs
	038	Union Excise
	039	State Excise
	105	India Security Press, Nasik (1)
	107	Security Printing Press, Hyderabad (2)
	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	Sashastra 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 (l) below the Major Head '2059-Public Works' shall apply mutatis mutandis for the accountal of Capital Outlay on construction and acquisition.

(2) This minor head will record the expenditure on establishment of P.W.D exclusively engaged for capital works relating to non-residential buildings. Where such establishment caters to the expenditure on buildings for residential and other functional purposes and also roads and bridges, proportionate establishment charges should be transferred pro-rata to those heads of account from this minor head. For this purpose, a deduct sub-head 'Deduct-Establishment charges transferred pro-rata to other capital major heads' may be opened. The contra debits for these adjustments will appear as object classification under the sub-head 'Buildings' below the programme minor heads under the functional capital major head concerned or under

appropriate programme minor head below '4216- Capital Outlay on Housing' or '5054- 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 accent of the sale proceeds may be booked to a deduct head with the nomenclature 'Deduct-Receipts on account of sale of immovable properties under Chapter XX-C of Income Tax Act, 1961'.

MAJOR /*SUB-MAJOR HEADS*		MINOR HEADS	
4076	**Capital Outlay on Defence Services**		
	~~*01 Army*~~		
		~~050~~	~~Land (1)~~
		~~101~~	~~Aircraft and Aero Engine~~
		~~102~~	~~Heavy and Medium vehicles~~
		~~103~~	~~Other Equipments~~
		~~105~~	~~Military Farms~~
		~~106~~	~~Procurement of Rolling Stock.~~
		~~107~~	~~Ex-Servicemen Contributory Health Scheme~~
		~~112~~	~~Rashtriya Rifles~~
		~~113~~	~~National Cadet Corps.~~
		~~202~~	~~Construction Works~~
		~~799~~	~~Stock Suspense~~
	~~*02 Navy*~~		
		~~050~~	~~Land (1)~~
		~~101~~	~~Aircraft and aero engine~~
		~~102~~	~~Heavy and Medium vehicles~~
		~~103~~	~~Other Equipments~~
		~~104~~	~~Joint staff~~
		~~202~~	~~Construction Works~~
		~~204~~	~~Naval Fleet~~
		~~205~~	~~Naval Dockyards/Projects.~~
	~~*03 Air Force*~~		
		~~050~~	~~Land (1)~~
		~~101~~	~~Aircraft and aero engine~~
		~~102~~	~~Heavy and Medium vehicles~~
		~~103~~	~~Other Equipments~~
		~~202~~	~~Construction Works~~
		~~206~~	~~Special Projects~~
	04 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***		
	01 General Education		
		201	Elementary Education (1)
		202	Secondary Education (1)
		203	University and Higher Education (1)
		204	Adult Education (1)
		205	Languages Development
		600	General
		800	Other expenditure
	02 Technical Education		
		103	Technical Schools (1)
		104	Polytechnics (1)
		105	Engineering Technical Colleges and Institutes (1)(2)
		800	Other expenditure
	03 Sports and Youth Services		
		101	Youth Hostels
		102	Sports Stadia
		800	Other expenditure
	04 Art and Culture		
		101	Fine Arts Education (1)
		104	Archives (1)
		105	Public Libraries (1)
		106	Museums (1)
		107	Archaeological Survey of India
		108	Anthropological Survey
		109	Acquisition of Nizam's Jewellary
		800	Other expenditure

Note:

(1) The sub heads under these minor heads will be 'Land', ‘Buildings’, 'Equipment' and other Expenditure.

(2) Will also include Management and Commercial Institutes.

(b) Capital Account of Health and Family Welfare

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
4210 Capital Outlay on Medical and Public Health		
01 Urban Health Services		
	102	Employees State Insurance Scheme
	103	Central Govt. Health Scheme
	104	Medical Stores Depot (l)
	108	Departmental Drug Manufacture (2)
	109	School Health Scheme
	110	Hospital and Dispensaries (4)
	200	Other Health Schemes
	800	Other expenditure
02 Rural Health Services		
	101	Health Sub-Centres
	102	Subsidiary Health Centres
	103	Primary Health Centres
	104	Community Health Centres
	110	Hospitals and Dispensaries (4)
	800	Other expenditure
03 Medical Education Training and Research		
	101	Ayurveda
	102	Homeopathy
	103	Unani
	104	Siddha
	105	Allopathy
	200	Other Systems
04 Public Health		
	101	Prevention and Control of Diseases
	106	Manufacture of Sera/Vaccine
	107	Public Health Laboratories (3)
	112	Public Health Education
	200	Other Programmes
80 General		
	190	Investments in Public Sector and other Undertakings
	800	Other expenditure

Note:

(1) Please see Note (2) below the major head '2210'.

(2) Please see Note (3) below the major head '2210'.

(3) Each laboratory will be recorded under distinct sub-head with suitable detailed heads.

(4) These Minor heads will include Pharmacy and Medical Relief.

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
4211 Capital Outlay on Family Welfare		
	101	Rural Family Welfare Service
	102	Urban Family Welfare Services
	103	Maternity and Child Health
	106	Services and supplies
	108	Selected Area Programmes
	190	Investments in Public sector and other Undertakings
	800	Other expenditure

(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development

MAJOR /*SUB-MAJOR HEADS*	MINOR HEADS	
4215 Capital Outlay on Water Supply and Sanitation		
01 Water Supply		
	101	Urban Water Supply
	102	Rural Water Supply
	190	Investments in Public Sector and other Undertakings
	800	Other expenditure
02 Sewerage and Sanitation		
	101	Urban Sanitation Services
	102	Rural Sanitation Services
	106	Sewerage Services
	190	Investment in Public Sector and other Undertakings
	800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**	
4216	***Capital Outlay on Housing (1)***		
	01 Government Residential Buildings (2)		
		106	General Pool Accommodation
		700	Other Housing Each class of Scheme will be a minor head
	02 Urban Housing		
		190	Investments in Public Sector and other Undertakings
		800	Other Expenditure Each class of Scheme will be a minor head
	03 Rural Housing		
		102	Provision of House site to the landless
		190	Investments in Public Sector and other Undertakings
		800	Other Expenditure Each class of Scheme will be a minor head
	80 General		
		001	Direction and Administration
		003	Training
		052	Machinery and Equipment
		101	Building Planning and Research
		190	Investments in Public Sector and other Undertakings
		201	Investments in Housing Boards
		800	Other expenditure

Note:

(1) For adjustment of debits on account of charges of Establishments/Tools and plant charges transferred from '2059/4059'. Please see Note 2 below those major heads.

(2) The expenditure on Police Housing will be classified under the major head '4055 - Capital Outlay on Police'.

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4217	***Capital Outlay on Urban Development***		
	01 State Capital Development		
		001	Direction and Administration
		050	Land
		051	Construction
		052	Machinery and Equipment
		190	Investments in Public Sector and other Undertakings
		799	Suspense
		800	Other expenditure
	02 National Capital Region		
		001	Direction and Administration
		050	Land
		051	Construction
		052	Machinery and Equipment
		190	Investments in Public Sector and other Undertakings
		799	Suspense
		800	Other expenditure
	03 Integrated Development of Small and Medium Towns		
		001	Direction and Administration
		050	Land
		051	Construction
		052	Machinery and Equipment
		190	Investments in Public sector and other Undertakings
		799	Suspense
		800	Other expenditure
	04 Slum Area Improvement		
		001	Direction and Administration
		050	Land
		051	Construction
		052	Machinery and Equipment
		190	Investments in Public Sector and other Undertakings
		799	Suspense
		800	Other expenditure

60 Other Urban Development Schemes		
	001	Direction and Administration
	050	Land
	051	Construction
	052	Machinery and Equipment
	190	Investments in Public Sector and other Undertakings

(d) Capital Account of Information and Broadcasting

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4220	***Capital Outlay on Information and Publicity***		
	01 Films		
		052	Machinery and Equipment
		190	Investments in Public Sector and other Undertakings
		200	Other Buildings
		201	Studios
		800	Other expenditure
	60 Others		
		052	Machinery and Equipment
		101	Buildings
		113	Monitoring Services
		190	Investments in Public sector and other undertakings
		800	Other expenditure

MAJOR / *SUB-MAJOR HEADS*		MINOR HEADS	
4221	***Capital Outlay on Broadcasting***		
	01 Sound Broadcasting		
		052	Machinery and Equipment
		201	Studios (1)
		202	Transmitters (1)
		799	Suspense
		800	Other expenditure
	02 Television		
		052	Machinery and Equipment
		201	Studios (1)
		202	Transmitters (1)
		799	Suspense
		800	Other expenditure
	80 General		
		001	Direction and Administration
		003	Training
		004	Research and Development
		101	Satellite Systems
		800	Other expenditure

Note:

(1) Divide into the sub-heads (a) Building and (b) Equipment

(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes

MAJOR / *SUB-MAJOR HEADS*		**MINOR HEADS**	
4225	***Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities***		
	01 Welfare of Scheduled Castes		
		102	Economic Development
		190	Investments in Public Sector and other Undertakings
		277	Education
		282	Health
		283	Housing
		800	Other expenditure
	02 Welfare of Scheduled Tribes		
		102	Economic Development
		190	Investments in Public Sector and other Undertakings
		277	Education
		282	Health
		283	Housing
		800	Other expenditure
	03 Welfare of Backward Classes		
		102	Economic Development
		190	Investments in Public Sector and other Undertakings
		277	Education
		282	Health
		283	Housing
		800	Other expenditure
	04 Welfare of Minorities		
		102	Economic Development
		190	Investments in Public Sector and other Undertakings
		277	Education
		282	Health

	283	Housing
	800	Other expenditure
80 General		
	190	Investments in Public Sector and other Undertakings
	800	Other expenditure