

## **PREFACE TO THE DIGLOT EDITION**

Under Article 343 of the Constitution, Hindi in Devnagri script is the official language of the Union. The Official Language (Amendment) Act, 1967 further provides the use of English language in addition to Hindi for all official purposes of the Union Government. For facilitating the progressive use of Hindi in Union Administration all non-statutory codes and Manuals of the Central Government Departments have to be translated into Hindi and all these publications will be in diglot form the Hindi and English texts being given side by side.

While every effort has been made to make the Hindi translation correspond to its English text as closely as possible, the English text may be referred to where the meaning is not clear from the translation. Any errors or inaccuracies coming to light may kindly be brought to our notice, so that these are corrected in the next edition.

Correction slips Nos. 1 to 387 have been incorporated in this edition.

(A.M. Sehgal)  
Controller General of Accounts

New Delhi  
Dated, the 30<sup>th</sup> March, 2001

## **PREFACE TO THE EARLIER EDITIONS**

### ***FIRST EDITION***

This Appendix, which supersedes the List of Major and Minor Heads of Account of Central and Provincial Receipts and Disbursements contained in Appendix 7 to the Audit Code, Volume II, is issued by the Auditor General of India with the approval of the Governor General as directions under Section 168 of the Government of India Act, 1935.

New Delhi,  
The 1st April, 1938.

E. BURDON  
Auditor General of India.

### ***SECOND EDITION***

This Appendix has been revised to incorporate the changes in the structure of accounts, which have been introduced with effect from 1-4-1962 in order to bring about a measure of rationalisation in the classification of Government transactions. Opportunity has also been taken to include in this List, major and minor Heads sanctioned previously as temporary Heads but which are now expected to continue permanently.

2. This Edition supersedes this First Edition of the Appendix and is issued by the Comptroller and Auditor General, with the approval of the President, in exercise of the powers vested in him under Article 150 of the Constitution of India.

New Delhi,  
The 12th July, 1963  
India

A.K ROY  
Comptroller and Auditor General of  
India

### ***THIRD EDITION***

The Appendix has been revised to incorporate the changes in the structure of accounts, which have been introduced from April 1974, in the classification of Government transactions.

2. This edition supersedes the second edition of the Appendix and is issued by the Comptroller and Auditor General with the approval of the President, in exercise of the powers vested in him under Article 150 of the Constitution of India.

3. The manner of identifying various major heads by numbers in vogue upto 1973-74 has also been revised. Upto 1973-74 the major heads in the revenue and capital divisions were numbered serially, Roman numbers being employed on the receipt side, and Arabic numbers on the disbursement side and there was no numbering for debt, loan, deposit and remittance heads. Codification in the new structure of accounts given in this edition, is briefly explained below.

4. Each sector has an alphabetical series for identification. There is a code number for all the major heads in the Consolidated Fund, Contingency Fund and the Public Account, with a three digit Arabic number code. The first digit indicates whether a major head is in the receipt section, or expenditure on revenue account, or expenditure on capital account or public debt and loans and advances or Public Accounts sections. The last two digits are for major heads, the same number

representing the same major head, whether it is in the revenue receipt section, revenue expenditure section, capital expenditure section or loans and advances section.

5. The receipt major heads are assigned the block 020 to 199, expenditure major heads on revenue account from 211 to 399, expenditure major heads on capital account from 411 to 599, major heads under public debt from 601 to 610, those under loans and advances, inter-state settlement and transfer to Contingency Fund from 611 to 799 and the major heads in the Public Account from 801 to 899.

#### FOURTH EDITION (1987)

Classification of transactions in Government Accounts on a function-cum-programme basis was introduced from 1st April, 1974. This functional classification had been evolved with the twin objectives of reflecting Government transactions in terms of functions, programmes and schemes and securing correspondence between accounting classification and Plan Heads of development.

2. While the functional approach to classification is now well established, the divergence between Plan programmes and accounting classification has increased over the years. To bring about a closer correlation between Plan Schemes and Account Heads, Government constituted a Committee consisting of representatives of the Controller General of Accounts, the Budget Division, the Planning Commission and the Comptroller and Auditor General of India to review the existing accounting classification and rationalise the Heads of Accounts wherever required. The recommendations of the Committee were examined and accepted by Government on the advice of the Comptroller and Auditor General of India and it was decided to give effect to the new accounting classification from 1st April, 1987.

3. While basic principles and the broad structure of accounts continue to remain as before, certain new sub-sectors have been introduced and a few Major Heads have been raised to the level of sub-sectors and Minor Heads to the level of Major Heads, because of their importance. Plan programmes have been provided at the Minor Head level, wherever possible, so that expenditure on Plan programmes can be extracted from the accounts direct. The Code Numbers allotted to Major Heads have been changed from three digits to four digits to provide room for accommodating new functions, as and when they are evolved. All Heads of Accounts upto Minor Head level have been given numeric codes to facilitate the computer-based Financial Information System.

4. This Edition is being issued by the Controller General of Accounts, Department of Expenditure, Ministry of Finance, on the advice of the Comptroller and Auditor General of India, in terms of Article 150 of the Constitution of India. This edition supersedes earlier editions of the "List of Major and Minor Heads of Accounts" issued by the Comptroller and Auditor General of India.

GIRIJAESWARAN  
Controller General of Accounts

New Delhi,  
Dated, the 1st July 1987

## **GENERAL DIRECTIONS**

### **1 General**

1.1 The minor heads prescribed under each major/sub-major head in this list and also permitted to be opened as detailed in the subsequent paragraphs of these directions may be divided into such subordinate heads (called 'sub-heads') as may be needed to suit the local requirement of each Government. The "sub-head" of Classification denotes and identifies the schemes undertaken in pursuance of programmes represented by minor heads or components of a particular programme, if the programme does not have any scheme, but represents non-developmental expenditure or expenditure of an administrative nature. The sub-heads should not be multiplied unnecessarily and new ones opened only when really necessary.

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

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

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

### **2 Receipt Heads**

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

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

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

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

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

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

### **3 Expenditure Heads (Revenue Account)**

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

- (a) "Direction and Administration"(Code'001') (being placed as the first minor head)
- (b) "Other Expenditure" (code '800') (being placed as the last minor head)  
Where there is a separate establishment expenditure for "monitoring evaluation and statistics," the expenditure on such establishment may be distinctly recorded in accounts under a sub-head under "Direction and Administration" or other appropriate minor head as the case may be .
- (c) Assistance to Public Sector and other undertakings (Code '190').
- (d) Assistance to local bodies and Municipalities/Municipal Corporation (Code '191')
- (e) Assistance to Other Non-Government Institutions (Code '192')
- (f) Assistance to Co-operatives (Code '195')

Note:- *The minor head "Direction and Administration" when required to be operated in irrigation, Roads and Bridges, Public Health etc. Division working on P.W.D. pattern will record expenditure on Designs, Architecture, stores control etc." for which distinct sub head may be opened.*

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

which the transaction has appeared in account. This minor head may also be operated to accommodate expenditure on a new scheme pending opening of a new minor head therefor or for the transactions which are presently being classified under 'Unclassified Suspense' and transactions booked under 'Vouchers Suspense' wherever the vouchers are found wanting or are not readily susceptible of classification.

3.2 The minor head "International Co-operation" (code '798') may be opened under the functional major/sub-major heads wherever necessary, to record the contributions to the international organisations related to specific functions (e.g. United Nations Children's Emergency Fund (UNICEF), World Health Organisation (WHO), International Labour Organisation (ILO), etc). A suitable sub head indicating the name of the conference/meeting arranged by a Ministry/Department may be opened under this minor head wherever the expenditure thereon is not expected to justify opening of a separate minor head. Where, however, the expenditure is estimated in a year is substantial (i.e. expected to be Rs.1 crore or more), a minor head titled "International Conference/Meeting" (code '790') may be opened below the functional major/sub-major head concerned. See also Note (1) below the major head "3605 - Technical and Economic Co-operation with other Countries".

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

3.4 The minor head "Transfer to Reserve Funds/Deposits Accounts (code 797) may be opened wherever necessary under the functional major/sub major heads in the Section Expenditure Heads (Revenue Account ). Under this minor head 'Transfer to specific Reserve Funds or Deposits Accounts will appear as a distinct sub-head with nomenclature "Transfer to.....(Name of the Reserve Fund /Deposit Account) with a detailed head 'Inter-Account Transfer'. The actual Expenditure will be debited to the relevant programme minor head under the functional major head in the Revenue Section, Capital Section or Loan Section depending upon whether the expenditure is of a revenue, capital or loan nature. Amounts financed from the Reserve Fund/Deposit Accounts in these cases will be shown as a deduct entry under minor heads 'Deduct - Amount met from.....(Name of the Reserve Fund/Deposit Account) with separate code say '902', etc., under the functional major/sub-major head in the revenue, Capital or Loan Section where under the actual expenditure stands debited.

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

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

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

3.8 "Tribal Area Sub-plan" (Codes '796') "Special Component Plan for Scheduled Castes" (Code '789') may be opened as minor head below the functional major/sub-major heads whenever necessary.

3.9 In addition to minor heads codified below the major heads "3601. Grants-in-aid to State Governments" and "3602-Grants-in-Aid to Union Territory Governments", new minor head (s) may be opened corresponding to the programme minor heads in the Section "Expenditure Heads (Revenue Account)" to which the assistance can be related. For this purpose, the nomenclature of the minor head may indicate the function as per sub-major head or as per major head, in the absence of a sub-major head, on the revenue expenditure side followed by the programme minor head. For example "Adult Education - Rural Functional Literacy Programmes", "Crop Husbandry - Agricultural Engineering", "Consumer Industries - Textiles" etc. When the nomenclature of the sub-major head does not give an indication of the concerned function the nomenclature of the minor head will also indicate the name of the major head also within brackets after the sub-major head. For example "General (Medical & Public Health) - Health Statistics and Evaluation", "General (Nutrition) - Diet Surveys and Nutrition Planning" etc. Where it is not possible to identify the assistance with any programme distinctly, the minor head will indicate the relevant sub-major/major head as above followed by the words "Other Grants", e.g. "General (Education) - Other Grants", "Crop Husbandry - Other Grants", etc. When the nomenclature of a new minor head to be opened cannot be fitted in any of the above pattern, advice of the C.G.A. should be sought. Please refer also to direction 6.5 for illustrations.

3.10 Recoveries of overpayments whether made in cash or by short drawal from a bill, during the same financial year in which such overpayments were made, shall be recorded as reduction of expenditure under the concerned Service Head. Recoveries of overpayments pertaining to previous year(s) shall be recorded under distinct minor head 'Deduct-Recoveries of Overpayments' (code-911) below the concerned major/sub-major head in the Appropriation Accounts. Refund of unspent balance of grant/contribution during the same financial year shall be recorded as reduction of expenditure under the concerned Grant-in-aid major/sub-major head. However, refund of unspent balance of grant/contribution in subsequent year(s) that are initially charged to major head "3605-Technical and Economic co-operation with other countries etc." shall be adjusted under a distinct minor head 'Deduct Recoveries of unspent balance' (Code-'912') below that major head. Similarly, refund of unspent balance of grants-in-aid by State/U.T. Government in subsequent year(s) shall be

adjusted under a separate minor head 'Deduct -Recovery of unspent balance of grant-in-aid from State/U.T, Governments' (Code-'913') below the major head -"3601 Grants-in-aid to State Governments" or "3602-Grants-in-aid to Union Territory Governments" as the case may be.

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

#### **4 Expenditure Heads (Capital Account)**

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

- (a) "Direction and Administration"(code"001")
- (b) "Other Expenditure" (code"800")

Note:- *See note below para 3.1*

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

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

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

As an exception, recoveries (sale proceeds etc.) relating to schemes of Government trading, where expenditure on bulk purchase and distribution of certain commodities is required to be shown in Capital Section of accounts, may be shown under a distinct minor head "Deduct-Receipts and Recoveries on capital account" (Code '901') to be opened below the concerned major head.

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

4.5 Expenditure of a capital nature which is met from Reserve Funds/Deposit Accounts will be reflected under the relevant programme minor heads. Adjustment of expenditure against the Reserve Funds/Deposit Accounts will be shown as a deduct entry under the

minor head 'Deduct amount met from.....(Name of the Reserve Fund/Deposit Account) with code numbers 902 etc. under the functional major/sub-major head in the manner indicated in para 3.4.

## **5 Departmentally run Commercial Undertakings and State Trading Schemes**

5.1 For departmentally run commercial undertakings and state trading schemes declared as commercial, a distinct minor head (code '201' to '300') for each or a group of similar such undertakings or scheme as may be found convenient may be opened under the appropriate functional receipt/revenue expenditure (working expenses) /capital expenditure respectively.

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

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

5.2 For State Trading Schemes not declared as commercial, distinct sub-heads for each or a group of similar such schemes as may be found convenient, may be opened under the relevant programme minor head below the appropriate revenue functional receipt/expenditure major/sub-major heads. If, however, it is decided to meet the expenditure on such trading scheme from capital, distinct sub-heads for each or a group of similar such schemes may be opened under the relevant minor head below the functional Capital major/sub-major head. The receipts from such schemes will, however, be treated as reduction of Capital Expenditure under the relevant sub-heads. Where, however, it is not possible to identify the sub-heads, these receipts may be adjusted under a minor head with the nomenclature "Deduct -Receipts & Recoveries on Capital Account" (code'901').

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

## **6 Loans and Advances**

6.1 The minor heads 'Loans to Public Sector and Other Undertakings' (code 190), 'Loans to Local Bodies and Municipalities/Municipal Corporations' (code 191) 'Loans to Trading and other Non-Government Institutions' (code 192) and 'Loans to Voluntary organisations' (code 193) may be opened wherever necessary, if not specifically provided below functional major sub major heads in the Loan Section. Each 'Public Sector and Other Undertaking', 'Local Body', 'Municipality/ Municipal Corporation', 'Voluntary Organisation' etc. will be a distinct sub-head below the respective minor heads. For cases not covered under the above minor heads, sub-heads may be opened under the relevant programme minor heads to indicate the schemes for which the loans are granted. The institution/organization(s) etc. to which loans are granted under each scheme will appear as detailed heads under the sub-heads concerned.

"Loans to Co-operatives" depending upon the function of Co-operatives could be opened as a minor head with code No. '195' even where not specifically prescribed below

the functional Major/Sub-major Heads wherever necessary e.g. "Loans to Fishermen's Co-operatives" could be opened below the Major Head "6405—Loans for Fisheries" and "Loans to Labour Co-operatives" below the Major Head "6250—Loans for other Social Services".

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

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

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

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

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

- (i) Under Section - "Expenditure Heads (Revenue Account)". For exhibiting grant assistance for construction of affiliated colleges, nomenclature of the minor head will be "University and Higher Education - Assistance to non-Government Colleges and Institutes".
- (ii) Under Section - "Expenditure Heads (Capital Account)". For exhibiting assistance for purposes of investment in State Apex Societies of Handlooms", nomenclature of the minor head will be "Capital Outlay on Village and Small Industries - Handloom Industries".
- (iii) Under "F - Loans and Advances". For exhibiting loans for construction of hostels of affiliated colleges, nomenclature of the minor head will be "Loans for Education, Sports, Art and Culture - General Education -University and Higher Education".

When the nomenclature of the sub major head does not give an indication of the concerned function, the nomenclature of the minor head shall indicate the major heads also in bracket after the sub-major head e.g. "General - (Education) - Scholarships", "General -

(Urban Development) - Assistance to local bodies/ corporations/Urban Development Authorities/Town Improvement Boards etc". Where it is not possible to identify the loan with any distinct programme head, the minor head will indicate the relevant sub-major/major head as above, followed by the words "Other Loans" e.g. "Special Education - Other Loans", "General (Education) - Other Loans", "Crop Husbandry -Other Loans" etc.

## **7 Public Account**

7.1 Except in respect of certain cases, where "Reserve Funds" have been specifically provided for as distinct minor heads in the major heads falling in the sector "J.Reserve Funds", normally 'Reserve Funds' should be opened as sub-heads under the various minor heads below the major heads in this Sector, whenever 'Reserve Funds' are required to be opened as sub-heads, necessary approval of the Controller General of Accounts should be obtained, who will consult the Comptroller & Auditor General of India for the purpose. However, in some exceptional cases like "Depreciation/Renewal Reserve Funds of Government Commercial Undertakings" etc, where creation of a Reserve Fund is obligatory under statutes or rules, the heads may be opened as sub-heads, without prior approval from the C.G.A., but the fact of opening such heads should be brought to the notice of the Controller General of Accounts and Budget Division of the Ministry of Finance for information.

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

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

## **8 Coding Pattern**

### ***Major Head***

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

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

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

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

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

### ***Sub-Major Head***

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

### ***Minor Heads***

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

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

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

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

798	International Cooperation
799	Suspense
800	Other Receipts/Other Deposits/ Other Loans/Other Expenditure

***Sub Head and Below***

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

## Receipt Heads (Revenue Account)

### *A. Tax Revenue*

#### (a) Taxes on Income and Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0020 Corporation Tax</b>	101 Income Tax on Companies (1)
	102 Surtax (2)
	103 Surcharge (3)
	104 Penalties (6)
	105 Interest Recoveries
	106 Tax on distributed profits of domestic companies
	107 Tax on distributed income to unit holders (7)
	500 Receipts Awaiting Transfer To Other Minor Heads (5)
	800 Other Receipts (4)

#### **Notes:**

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

##### ***Income tax on companies -***

- (i) Advance payment of Tax.
- (ii) Collections from self assessment.
- (iii) Collections from regular assessment (includes the proceeds, if any, by way of Super Tax).
- (iv) Collections from additional Income - Tax under section 143 (IA) of the Income Tax, Act 1961.
- (v) Deductions from interest on securities under section 193 of the Income Tax Act, 1961.
- (vi) Deductions from dividends under section 194 of the Income Tax Act, 1961.
- (vii) Deductions from interest payments other than interest on securities under section 194-A of the Income Tax Act, 1961.
- (viii) Deductions from prize winnings from Lotteries and Crossword puzzles under section 194 B of the Income Tax Act, 1961.
- (ix) Deductions from winnings from Horse Races under section 194-BB of the Income Tax Act, 1961.
- (x) Deductions from payments to contractors and sub-contractors under section 194-C of the Income Tax Act, 1961.
- (xi) Deductions from payments of Insurance Commission etc. under section 194-D of the Income Tax Act, 1961.
- (xii) Deductions from payments to non-resident sportsmen/sports associations under section 194-E of the Income Tax Act, 1961.
- (xiii) Deductions from Commission etc. on sale of Lottery tickets under section 194-G of the Income Tax Act, 1961.
- (xiv) Deductions from Commission, brokerage etc. under section 194-H of the Income Tax Act, 1961.

- (xv) Deduction of Income-Tax from rent under section 194-I of the Income-Tax Act, 1961
  - (xvi) Deduction of Income-Tax from fees for Professional or Technical Services under section 194-J of the Income-Tax Act, 1961
  - (xvii) Deduction of Income-Tax from income in respect of units of a Mutual Fund under section 194-K of the Income-Tax Act, 1961
  - (xviii) Deductions under section 195 of the Income Tax Act, 1961 and other deductions at source.
  - (xix) Deductions of income tax from income from Units referred to in section 115 AB under section 196-B of Income Tax Act, 1961.
  - (xx) Deductions of Income Tax from Income from foreign currency bonds or shares of Indian Company under section 196-C of the Income Tax Act, 1961.
  - (xxi) Collection at source under section 206-C of the Income Tax Act, 1961 from alcoholic liquor sales.
  - (xxii) Collection at source under section 206-C of the Income Tax Act, 1961 from forest produce sales.
  - (xxiii) Deduct - refunds.
- (2) Divided into the following sub-heads:  
**Surtax -**
- (i) All collections including deductions.
  - (ii) Deduct-Refunds.
- (3) Divided into the following sub-heads:  
**Surcharge -**
- (i) Advance payment of Tax
  - (ii) Deduction of Tax at source
  - (iii) Self Assessment collection
  - (iv) All other collections
  - (v) Deduct-Refunds
- (4) This minor head should comprise the following sub-heads:
- (i) Other items (includes proceeds, if any, of the Erstwhile Excess Profits Tax, Business Profits Tax, Super Tax and Super Profits Tax).
  - (ii) Sale proceeds of TDS Books.
  - (iii) Deduct-Refunds.
- (5) This minor head will record the revenue realised initially and brought to account by the Z.A.O/CBDT concerned, pending transfer to the relevant minor heads on the basis of detailed account rendered by the Designated offices of Income Tax.
- (6) This minor head will be divided into following sub-heads:-
- (i) Penalties under section 271(i)(c) of Income Tax Act, 1961.
  - (ii) Penalties other than under section 271 (i) (c) of Income Tax Act, 1961.
- (7) This minor head will be divided into following sub-heads:
- (i) Tax Collections
  - (ii) Interest on Tax

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0021 Taxes on Income Other than Corporation Tax</b>	101 Income Tax on Union Emoluments including pensions (1)
	102 Income Tax on other than Union Emoluments including pensions (2)
	103 Surcharge (3)
	104 Taxes on Income levied under State Laws (Sikkim) (6)
	105 Penalties (8)
	106 Interest recoveries
	500 Receipts Awaiting Transfer To Other Minor Heads etc. (7)
	800 Other receipts (4)
	901 Share of net proceeds assigned to States (5)

**Notes:**

- (1) Divided into following sub-heads:
- (i) Collections including deductions.
  - (ii) Deduct-Refunds.
- (2) Divided into following sub-heads:
- (i) Advance payment of Tax.
  - (ii) Collections from self assessment.
  - (iii) Collections from regular assessment (includes the proceeds, if any, by way of Super Tax).
  - (iv) Collections from additional Income Tax under 143(IA) of the Income Tax Act, 1961.
  - (v) Deductions under Section 192 from Government employees other than Union Government Employees.
  - (vi) Deductions under Section 192 from employees other than Government Employees.
  - (vii) Deductions from interest on securities under Section 193 of the Income Tax Act, 1961.
  - (viii) Deductions from dividends under Section 194 of the Income Tax Act, 1961.
  - (ix) Deductions from interest payments other than 'Interest on Securities under Section 194-A of the Income Tax Act, 1961.
  - (x) Deductions from prize winnings in Lotteries and crossword puzzles under Section 194-B of the Income Tax Act, 1961.
  - (xi) Deductions from winnings from Horse Races under Section 194-BB of Income Tax Act, 1961.
  - (xii) Deductions from payments to contractors and sub-contractors under Section 194-C of the Income Tax Act, 1961.
  - (xiii) Deductions from insurance commissions etc. under Section 194-D of the Income Tax Act, 1961.
  - (xiv) Deductions from payments to non-resident sportsman/sport association under Section 194-E of Income Tax Act, 1961.
  - (xv) Deductions from payments in respect of deposits under National Saving Scheme under Section 194 EE of the Income Tax Act, 1961.

- (xvi) Deductions on account of repurchase of Units by Mutual Funds or Unit Trust of India under Section 194-F of the Income Tax Act, 1961.
- (xvii) Deductions from Commission etc. on sale of Lottery Tickets under Section 194-G of the Income Tax Act, 1961.
- (xviii) Deductions from Commission, Brokerage etc. under Section 194-H of the Income Tax Act, 1961.
- (xix) Deduction of Income-Tax from rent under Section 194-I of the Income-Tax Act, 1961
- (xx) Deduction of Income-Tax from fees for Professional or Technical Services under Section 194-J of the Income-Tax Act, 1961
- (xxi) Deduction of Income-Tax from income in respect of units of a Mutual Fund under Section 194-K of the Income-Tax Act, 1961
- (xxii) Deductions under Section 195 of the Income Tax Act, 1961 and other deductions at source (under Section 80 E, etc.).
- (xxiii) Collections under Excess Profits Tax Act, 1940.
- (xxiv) Collections under Business Profits Tax Act-1947.
- (xxv) Collections under simplified procedure under Chapter XII-C of the Income Tax Act 1961.
- (xxvi) Deductions of Income Tax from Income from foreign currency bonds or shares of Indian Company under Section 196-C of the Income Tax Act, 1961.
- (xxvii) Collections at source under Section 206-C of the Income Tax Act, 1961 from alcoholic liquor sales.
- (xxviii) Collections at source under Section 206-C of the Income Tax Act, 1961 from forest produce sales.
- (xxix) Deduct - Refunds.
- (3) Divided into the following sub-heads:
  - (i) Advance payment of tax.
  - (ii) Deductions of Tax at source.
  - (iii) Self-assessment Collections.
  - (iv) All other collections.
  - (v) Deduct-Refunds.
- (4) Divided into following sub-heads:
  - (i) Leave salary contributions.
  - (ii) Sale proceeds of dead stocks, wastepaper and other articles (The cost of which was met from Office Expenses).
  - (iii) Other-items.
  - (iv) Deduct-Refunds.
- (5) This minor head will figure as a "minus-entry" in the Central accounts and as a "plus entry" in the State accounts.
- (6) This minor head will be operated only in the State Section of Accounts in Sikkim.
- (7) See Note (5) below the Major head "0020 Corporation Tax"
- (8) This minor head will be divided into following sub-heads :-
  - (i) Penalties under Section 271(1) (c) of Income Tax Act, 1961.
  - (ii) Penalties other than under Section 271(1) (c) of Income Tax Act, 1961.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0022</b> <i>Taxes on Agricultural Income</i>	
	101 Tax Collections
	103 Surcharge
	800 Other Receipts

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

**Notes:**

- (1) Divided into following sub-heads to record receipts relating to Hotel Receipts Tax Act, 1980.
  - (a) Advance payment tax
  - (b) Collections from self assessment
  - (c) Collections from regular assessment
  - (d) Deduct-Refunds
- (2) Divided into following sub heads:
  - (a) Penalties, fines, and interest recoveries, etc.
  - (b) Deduct-Refunds
- (3) This minor head will figure as a minus entry in the central account and as a plus entry in the state account.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0024 Interest Tax</b>	102 Collection under the Interest Tax Act (1)
	500 Receipts Awaiting Transfer To Other Minor Heads (3)
	800 Other Receipts(2)

**Notes :**

- (1) Divided into the following Sub-heads:
- (a) Advance interest tax from banks
  - (b) Ordinary collections of interest tax from banks
  - (c) Deduct-Refunds
- (2) Divided into the following sub-heads
- (a) Miscellaneous collections (viz. Penalties, Interest etc.)
  - (b) Deduct-Refunds
- (3) See Note 5 below the major head" 0020-Corporation tax"

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0028 Other Taxes on Income and Expenditure</b>	107 Taxes on Professions, Trades, Callings and Employment
	109 Expenditure Tax Act, 1987
	110 Voluntary Disclosure of Income Scheme, 1997
	500 Receipts Awaiting Transfer to other Minor Heads (1)

**Notes:**

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

***(b) Taxes on Property and Capital Transactions***

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

**Notes:**

- (1) This records all items of receipts, which cannot be accommodated under any other minor head under this major head. It will include the following receipts for which distinct sub-heads may be opened:-
- (i) Recovery of the Cost of maintenance of Boundary pillars.
  - (ii) Leave salary contributions
  - (iii) Sale proceeds of dead stock, waste paper and other articles, the cost of which was met from office expenses and
  - (iv) Other items

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

**Notes:**

- (1) Includes Record Room receipts realised in stamps other than Court Fee Stamps.
- (2) Includes fines, penalties, adjudication fees and Composition duty.
- (3) This includes bills of exchange on hundies.
- (4) Includes-
  - (i) Duty recovered under rules 8 and 11 of India Stamp Rules, 1925.
  - (ii) Duty on documents voluntarily brought for adjudication (Section 31 of Act-II, 1899)
  - (iii) Duty on unstamped or insufficiently stamped documents under chapter IV of Act -II, 1899.
  - (iv) Other items.
- (5) Includes fines and penalties under Stamp Act (II of 1899 ) other than those which are adjusted under other minor/major heads concerned under the relevant provisions of the said Act. It also includes Vakils Stamps and adjudication fees.
- (6) This minor head will record payments to local bodies of net proceeds of duty levied by them on transfer of property, when such receipts are collected by Governments as a working arrangement. In cases where duties are levied and collected by the Government under statutory provisions for eventual payment to local bodies, such collections are treated as revenue receipts of the Government concerned.
- (7) This includes fees for authentication of Powers of Attorney and fees for copies of registered documents.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>0031 Estate Duty</b>		
<i>01 Agricultural Land</i>	101	Ordinary Collections
	800	Other Receipts
	901	Share of net proceeds assigned to State/Union Territory Governments (1)
<i>02 Property Other than Agricultural Land</i>	101	Ordinary Collections
	500	Receipts Awaiting Transfer To Other Minor Heads (2)
	800	Other Receipts
	901	Share of net proceeds assigned to States (1)

**Notes:**

- (1) The minor head will figure as a minus entry in the Central Govt. Accounts and as a plus entry in the States/U.T. Accounts.
- (2) See Note (5) below the major head "0020-Corporation Tax"

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>0032 Taxes on Wealth</b>		
<i>01 Agricultural Land etc.</i>	101	Ordinary Collections
	800	Other Receipts
<i>60 Other than Agricultural Land</i>	101	Ordinary Collections
	500	Receipts Awaiting Transfer To Other Minor Heads (1)
	800	Other Receipts

**Note:**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0033 Gift Tax.</b>	
	101 Ordinary Collections
	102 Advance Payments
	500 Receipts Awaiting Transfer To Other Minor Heads (1)
	800 Other Receipts

**Note :**

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

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

**Note:**

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

*(c) Taxes on Commodities and Services*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0037 Customs (1)</b>	101 Imports
	102 Exports
	103 Cesses on Exports (2)
	104 Sale of Gold by Public auction (4)
	105 Sale proceeds of confiscated goods (5)
	106 Receipts of advance payments from assesseees
	800 Other Receipts (3)

**Notes:**

- (1) 'Deduct-Refunds' will appear as a distinct sub-head under each of the minor heads below this major head. "Deduct Drawbacks" will appear as a distinct sub-head under 'Imports'.
- (2) The revenue under this head will be classified under the following sub-heads:
- (i) Coffee
  - (ii) Coir
  - (iii) Lac
  - (iv) Mica
  - (v) Tobacco (unmanufactured)
  - (vi) Oilcakes and meals
  - (vii) Marine Products
  - (viii) Cashew kernel
  - (ix) Black Pepper
  - (x) Cardamom (Act 65)
  - (xi) Cardamom (A.P. Cess)
  - (xii) Other agricultural produce
  - (xiii) Iron ore
  - (xiv) Animal feed
  - (xv) Turmeric
  - (xvi) Turmeric Powder
  - (xvii) Hides and Skins
  - (xviii) Raw Wool
  - (xix) Cardamom (A.P. Cess Act, 1940)
  - (xx) Other articles
- (3) This includes the following:
- (a) Recoveries on account of Customs Establishment at a private wharf unless credited by deduction from charges.
  - (b) Commission on little Bases Light Dues and on Straits' Light Dues.
  - (c) Ware houses and wharf rents.
  - (d) Fees for registration of Cargo boats.
- (4) The minor head shall record the gross sale proceeds of gold sold by public auction by the Reserve Bank of India. The conversion charges payable to Bombay Mint and the expenditure to be reimbursed to R.B.I. and other incidental expenses on the sale of gold by auction would be accounted for under the new sub head "Deduct - other charges" to be opened under this minor head.

- (5) This minor head will have the following sub-heads:-
- (i) Confiscated gold
  - (ii) Confiscated silver
  - (iii) Confiscated foreign currencies/instruments.
  - (iv) Fees, Fines, Forfeitures and Penalties.
  - (v) Other confiscated goods,

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>0038 Union Excise Duties (1)</b>		
<i>01 Shareable Duties</i>	101	Basic Excise Duties
	102	Auxiliary Duties of Excise
	103	Additional Excise Duties on mineral products
	104	Special Excise Duties
<i>02 Duties assigned to States</i>	101	Additional Excise Duties in lieu of Sales Tax
	102	Excise duty on generation of power
<i>03 Non-Shareable Duties</i>	101	Regulatory Excise Duties
	102	Auxiliary Duties of Excise (3)
	103	Special Excise Duties (2)
	104	Additional Excise Duties on Textiles and Textile Articles
	105	Additional Excise Duties on TV Sets
	106	Additional Excise Duties on indigenous motor spirit (7)
	107	Additional Excise Duty on High Speed Diesel Oil (7)
	800	Other Duties
<i>04 Cesses on Commodities</i>	A Minor head for each Commodity (4)	
<i>60 Other Receipts'</i>	101	Sale proceeds of confiscated goods (6)
	500	Receipts awaiting transfers to other minor heads etc (5)
	800	Other Receipts

**Notes:**

- (1) 'Deduct-Refunds and Draw-backs' will appear as distinct sub-head under each of the minor heads below the duty Sub-Major heads. The sub-head 'Deduct-Refunds' will appear under the minor heads below the sub-major heads "04 Cesses on Commodities" and "60, other Receipts".
- (2) This minor head has been provided for the account of arrears in respect of Special Excise Duties which were in force up to 16.3.1972.
- (3) This minor head is meant to record arrears of Auxiliary duties due upto 31.3.1976.
- (4) It will include "Textiles".
- (5) Receipts pertaining to this major head for which supporting challans or certificates in lieu thereof are awaited from Banks are to be booked under this minor head pending transfer to the minor head concerned on receipt of the said details from the Bank or from the departmental officer concerned.
- (6) This minor head will have the following sub-heads :-
  - (i) Sale proceeds of confiscated Goods.
  - (ii) Fees, Fines and penalties.
- (7) The receipts to the extent of 50% would be converted into a statutory cess and transferred to the Central Road Fund. 30% of the Fund would be transferred to the State Governments for development and maintenance of State Roads.

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

**Notes:**

- (1) The minor heads below this major head will record receipts from excise duties and other related receipts, for accountal of receipts on account of sale of liquor etc. undertaken as a trading operation by the States. Please see Note (4) below the major head" 1475 Other General Economic services".
- (2) Includes cocaine
- (3) Includes proceeds of fines and confiscations under the Opium and Abkari Acts and Sale proceeds of confiscated Cocaine. Proceeds of fines when realised by Judicial officers will be credited to "Administration of Justice" (Major head 0070)
- (4) The sub-heads 'Other Items' below this minor head will include rent of Ganja Gola in Excise office compound , rents of godowns, contributions towards Cost of Special establishment and other miscellaneous receipts which cannot be accommodated under other sub heads below this minor head.

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

**Notes:**

- (1) This minor head will be divided into the following sub heads:
- (i) Tax Collections
  - (ii) Surcharge
  - (iii) Licence and Registration fees
  - (iv) Other Receipts
  - (v) Deduct-Refunds
- The sub head "Surcharge" will record receipts on account of surcharge levied under the Sale Tax Act .The subhead "Other Receipts" will record miscellaneous receipts such as penalty, fines etc, in the administration of the Tax laws.
- (2) Surcharge levied under separate acts, other than those covered by Note 1 will be recorded under this minor head.
- (3) In States, where such receipts are levied under the Sales Tax Act, the same will be recorded under the minor head "State Sales Tax". These minor heads are intended to record receipts from taxes levied under separate legislations.
- (4) Each new tax levied in place of Sales Tax may be booked under this minor head e.g. Trade Tax, commerce Tax etc.

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

**Note:**

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

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

**Notes:**

- (1) This major head will cover the Taxes on goods and passengers carried by Road or Inland Water-Way only.
- (2) This minor head will record receipts relating to tolls on roads etc, when such tolls are levied by an Act of the Legislature. In other cases, these receipts will be recorded under the major head "1054-Roads and Bridges"
- (3) This minor head would be operated in the books of State Governments, which have levied a tax on entry of goods into local areas for consumption, use or sale of goods therein. This minor head will be divided into the following sub-heads:
- (a) Tax Collections
  - (b) Deduct-Refunds
- (4) This will include Inter State transit duties.

**MAJOR / SUB-MAJOR HEADS****0043 Taxes and Duties on  
Electricity****MINOR HEADS**

101	Taxes on consumption and sale of Electricity
102	Fees under the Indian Electricity Rules
103	Fees for the electrical inspection of cinemas
800	Other Receipts

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0044 Service Tax**

Minor Heads for each service tax may be opened as necessary (1).

**Note :***(1)* Each minor head will have the following sub-heads :-

- (a) Tax Collections
- (b) Other Receipts
- (c) Deduct Refunds

The sub-head (b) viz. 'Other Receipts' will record interest, penalty leviable on delayed payments of Service Tax.

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

**Notes :**

- (1) The minor heads will be divided into the following sub-heads:
- (a) Tax Collections
  - (b) Other Receipts
  - (c) Deduct-Refunds
- The sub-head "Other Receipts" will record miscellaneous receipts like penalties, fine etc. in the administration of the relevant Acts/Regulations.
- (2) Will have three sub-heads as under:
- (a) Tax on travel by Air
  - (b) Tax on travel by Sea
  - (c) Deduct-Refunds
- (3) This minor head will include receipts from cesses which are not accountable under other minor heads below this major head.
- (4) The sub-head "other Items" below this minor head will include "Tobacco Vend Fees", "Licence Fees" and other Miscellaneous Receipts.

**B. Non-Tax Revenue***(a) Fiscal Services*

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

**Notes:**

- (1) This minor head will record receipts of Currency Note Press, Nasik under the following sub-heads:-
- (i) Receipts from printing of Bank Notes.
  - (ii) Receipts from printing of one Rupee Notes.
  - (iii) Other Receipts
- (2) This minor head will record receipts from the Bank Note press, Dewas, M.P.
- (3) Separate sub-heads may be opened for "Nickel", 'Copper', 'Aluminium' and 'Silver Alloy Coins'.
- (4) Includes the sub-heads
- (a) Assay Fees
  - (b) Other Receipts.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0047 Other Fiscal Services</b>	101 Smugglers and Foreign Exchange Manipulator (Forfeiture of Property Act,1976) (1)
	102 Share of Profits on Sale of Gold by I.M.F.
	105 India Security Press,Nasik (2)
	107 Security Printing Press Hyderabad (2)
	800 Other Receipts

**Notes:**

- (1) This minor head will have the following sub-heads.
- (a) Rent
  - (b) Interest on Dividends
  - (c) Sale proceeds of properties
  - (d) Fines, Forfeitures and Miscellaneous
- (2) This minor head will record receipts under the following sub-heads :-
- (a) Value of stamps supplied to the P and T Department, State Governments etc
  - (b) Other receipts.

*(b) Interest Receipts , Dividends and Profits*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0049 Interest Receipts</b>	
<i>01 Interest from State Governments</i>	101 Interest on Loans for State Plan schemes
	102 Interest on Loans for Central Plan Schemes
	103 Interest on Loans for Centrally Sponsored Plan Schemes
	104 Interest on Loans for Non-Plan Schemes
	105 Interest on Loans for Special Plan Schemes
	106 Interest on Ways and Means Advances
	107 Interest on pre 1984-85 loans (7)
	108 Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the 9th Finance Commission.
	800 Miscellaneous interest receipts (1)
<i>02 Interest from Union Territory Governments</i>	101 Interest on loans for Union Territory Plan Schemes
	102 Interest on loans for Central Plan Schemes
	103 Interest on Loans for Centrally Sponsored Plan Schemes
	104 Interest on Loans for Non-Plan Schemes
	105 Interest on Loans for Special Plan Schemes
	800 Miscellaneous Interest receipts (1)
<i>03 Other Interest receipts of Central Government (2) (6)</i>	101 Interest from Railways (3)
	102 Interest from Posts and Telegraphs (3)
	103 Interest from Departmental Commercial Undertakings (4)
	107 Interest from Cultivators
	108 Interest from Port Trusts
	109 Interest from other parties
	110 Interest realised on investment of Cash balances
	111 Interest from Advances to Foreign Governments
	190 Interest from Public Sector and other Undertakings (8)
	191 Interest from Local Bodies
	195 Interest from Co-operative Societies
	800 Other Receipts (5)
<i>04 Interest Receipts of State/ Union Territory Governments (2)(6)</i>	103 Interest from Departmental Commercial Undertakings (4)
	107 Interest from Cultivators

110	Interest realised on investment of Cash balances
190	Interest from Public Sector and other Undertakings (8)
191	Interest from Local Bodies
195	Interest from Co-operative Societies
800	Other Receipts (9)

**Notes:**

- (1) This will include interest portion of equated payment on account of recovery of capitalised value of Sterling pensions from State Governments and U.T. Governments. See also Note (1) below "4075-Capital outlay on Miscellaneous General Services".
- (2) Interest which is in the nature of penalties for delayed payments like interest on arrears of revenue etc. will be adjusted as revenue receipts under the concerned receipt major heads and not here.
- (3) The interest element of the Contribution from Railways and Posts and Telegraphs to General Revenue at the rate charged to commercial Departments on the mean Capital on which the contribution is worked out, is recorded initially under the minor heads "Contribution from Railways" and "Contribution from Posts and Telegraphs" under the major head "0050 Dividends and Profits". These elements are subsequently transferred to these minor heads.
- (4) This minor head will accommodate the interest on Capital at charge of departmentally run commercial undertakings, which is adjusted by book transfer.
- (5) This minor head is intended to record interest received on all other accounts. It includes inter-alia
  - (a) Premium on Loans
  - (b) The fixed adjustment in Orissa Govt's. account of the interest on irrigation Capital outlay incurred before 1.4.1937, which is credited to this head (sub-major head 04) by contra debit to "2701 Major and Medium Irrigation"
  - (c) Interest portion of equated payments on account of write back of Capital Value of annuities in purchase of Sterling Pensions (in respect of sub-major head 03). Also see Note (1) below the major head "4075 Capital outlay on Miscellaneous General Services".
  - (d) Interest earned on Security Deposits with the banks under Emigration Rules, 1983 which are transferred by State Bank of India Bombay and State Bank of Patiala, New Delhi to Government Accounts.
- (6) Separate sub heads may be opened under the minor head below this sub-major head corresponding to minor heads under the various major heads in the sector "F-Loans and Advances".
- (7) This minor head is intended to account for interest receipts in respect of all central loans to States advanced upto 31.3.84 and outstanding as on 31.3.85 in terms of the Eighth Finance Commission 1984.
- (8) Includes interest on debentures.
- (9) See Note (3) below "MH 8222 Sinking Funds". If the State Government decides that interest realised from securities purchased and payment of advance interest on securities purchased out of "Sinking Fund Investment Account" should be taken to the revenue account, the interest receipts will be credited to this minor head while payment of advance interest thereon will be debited to the minor head "105 Interest on General or other Reserve Funds" below sub-major head "05 Interest on Reserve Funds" under "MH 2049 Interest Payments".

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

**Notes:**

- (1) Records dividends from investment in Statutory Corporations (other than LIC) and Govt. Companies.
- (2) Includes dividends from investments in other Joint stock Companies and Co-operative Societies.
- (3) Divided into the following sub-heads:-
  - (a) Gross Contributions-Current.
  - (b) Gross Contributions-Deferred dividends in respect of the period from 1978-79 onwards (for Railways only).
  - (c) Deduct-amount transferred to '0049-Interest receipts". See also note (3) below the major head "0049".
  - (d) Subsidy to Railways towards dividend relief and other Concessions (for Railways only).
- (4) Surplus profits payable by the R.B.I, under section 47 of the R.B.I. Act is recorded here.
- (5) Amounts of dividends and other receipts payable to the Govt. of India by the L.I.C. under the L.I.C. Act, 1956 and the rules and regulations made thereunder which are in the nature of share of profits are recorded under this minor head.

**(c) Other Non-Tax Revenue****(i) General Services**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>0051 Public Service Commission</b>	104	UPSC/SSC Examination Fees.
	105	State PSC Examination Fees.
	800	Other Receipts.

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

**Notes:**

- (1) This will have sub-heads for
  - (a) Contributions for Railway Police
  - (b) Recoveries from other Governments.
- (2) This minor head will include receipts on account of Police supplied to Private Companies and persons and recoveries on account of village Police, Police supplied to Municipal, Cantonment and Town Funds.
- (3) All receipts including fees, fines and forfeitures realised by State Head Quarters Police will be accounted for under this head.
- (4) Will have the following sub-heads:
  - (a) Collections by District authorities.
  - (b) Other Collections.
- (5) Includes fees for services of the Government. Examiner of questioned documents, receipts on account of public conveyances under the Public Conveyances Act, Fees for licenses for storing petroleum if issued by police officers and any other fees levied for services controlled by I.G.P, but excluding fees, fines and forfeiture realised by State H.Q. Police.
- (6) Includes recoveries from special Police for supplies made and other receipts.

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

**Notes:**

- (1) This will record receipts for services rendered by the jail and fees realised for services, if any, including hire of convicts and recoveries of transportation and jail charges from other Governments.
- (2) This records the sale proceeds of articles of jail manufactures supplied to other departments (If the manufactures are constituted on commercial lines and are declared as commercial activities of Jail Department) and other governments and private parties etc. If the Jail manufactures are not declared as commercial activities, the sale proceeds to other departments of the Government are treated as reduction of expenditure under "2056-Jail Manufactures". Receipts in respect of Jail Presses are creditable to "0058 Stationery and Printing".

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

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

**Notes:**

- (1) This includes sale proceeds of Plain papers used with Stamps.
- (2) This will record sale of Gazettes and Government Publications.

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

**Notes:**

- (1) This major head will record all receipts relating to Public Works (Non Residential Buildings).
- (2) Rents of buildings include P.W. Circuit houses and furniture and other special amenities will be recorded under this minor head.
- (3) This minor head will have the following sub-heads -
  - (i) Sale proceeds of dead stock, waste paper and other items, the cost of which was met from office expenses.
  - (ii) Other items.  
The sub-head "Other items" under this minor head includes receipts on account of lapsed deposits, fines and confiscations (not representing compensation for damage to works in progress), profits on revaluation of stores, surplus on stock verification and unclaimed balances under purchases. When a fine is imposed or a deposit confiscated with the object of defraying the expenditure caused by action of an individual or a firm as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of work the amount of the penalty may be taken in reduction of expenditure.
- (4) In respect of establishment charges relatable to works done for other Governments, Local Funds, Private Parties etc. recoveries made on percentage basis as determined by Government will be credited to this minor head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0070 Other Administrative Services**

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

**Notes:**

- (1) This minor head will include Court fees realised in cash (including Amins and Process Servers' fees and recoveries on account of pauper suits), Pleaders' and Mukhtearship examination fees, receipts of the Supreme Court, High Courts and other Courts, receipts of the official Assignees, Official Receiver, Administrator General, Official Trustees etc. Under this head the following items shall also be recorded:-
- (i) Fees received by Government Officers under Act L III of 1952, for performing duties as Notaries Public.
  - (ii) Fees realised towards the issue or renewal of certificate of practice or for extension of area of practice as Notaries, under the Notaries Rules, 1956.
  - (iii) Fees or expenses deposited in Civil and Criminal Courts for the traveling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases and civil cases to which Government is a party.

- (2) This head records all fines and confiscations imposed and realised by judicial officers and District Superintendents of Police acting magisterially. All Fines and confiscations imposed by Revenue authorities but realised by judicial officers will be credited to this head unless provided otherwise under the Act.
- (3) This minor head will include sale proceeds of unclaimed and escheated property under a distinct sub-head.
- (4) This minor head records Inspection Fees, Copying Fees, Other Fees, forfeited amount in connection with challenged votes, and forfeited amount of security deposits.
- (5) This will be divided into the following sub-heads: -
  - (a) Explosives Act
  - (b) Petroleum Act
  - (c) Indian Arms Act
  - (d) Carbide of Calcium Rules
  - (e) Rice-Milling Industry (Regulation) Act
  - (f) Other Acts and Regulations
- (6) This minor head will be divided into the following sub-heads (a) Collections by District authorities (b) Other Collections.
- (7) This will include receipt of the Central Bureau of Narcotics.
- (8) This minor head will record receipts for servicing of Vehicles in Government Workshops and hire charges of Government Motor Vehicles, Aeroplanes etc. not relating to any particular service/department
- (9) This minor head will record receipts on account of rent, catering and other miscellaneous items like trunk calls from Guest Houses, Government Hostels, M.L.A. Hostels etc.
- (10) This minor head will include receipts from Prize Competitions and other miscellaneous receipts. Receipts if any relating to Organs of State, Fiscal Services or any other expenditure head in the sub sector "Administrative Services" for which there is no corresponding separate receipt head will be recorded under this minor head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0071 Contributions and Recoveries towards Pension and Other Retirement Benefits**

<i>01 Civil</i>	101	Subscriptions and Contributions (1)
	106	Pensionary charges in respect of High Court Judges recovered from the State Governments (3)
	114	Burma Government's Contributions towards pre-separation pensionary liabilities
	800	Other Receipts (2)
 <i>02 Defence (4)</i>	101	Army
	102	Navy
	103	Air Force

**Notes:**

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

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

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

Contributions recovered from Foreign Employers towards Governments' liability under rule 11 of the I.C.S. (NEM) Provident Fund Rules is credited to this minor head.

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

(2) This minor head will include share of commuted value of pensions received from other Governments, etc.

- (3) This minor head will record the pensionary charges recoverable from State Governments under Article 290 of the Constitution. See also Note (8) below the major head "2071- Pension and other retirement benefits".
- (4) The receipts in respect of establishments (like Ministry of Defence, Defence Accounts Department, etc.) the expenditure of which is met from Civil Estimates will be accounted for under the Sub-major head '01-Civil'.

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

**Note :**

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

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

**Notes:**

- (1) Receipts representing (a) balances of pay, etc. of deserters and men sentenced to long term imprisonment which are finally credited to Government (b) recoveries from officers and other ranks towards equipment and clothing lost or damaged or found deficient, and other recoveries on account of pay and allowances of Army personnel are recorded under this minor head.
- (2) The minor head will record the receipts relating to M.E.S. under the following sub-heads:-
- (a) Rents of buildings, furniture etc.
  - (b) Recoveries on account of supply of water and electricity.
  - (c) Receipts from disposal of surplus lands, buildings etc.
  - (d) Receipts from Military Engineering Services Stores.
  - (e) Other receipts.
- (3) This minor head will have the following sub-heads:-
- (a) Sale of Dairy Products
  - (b) Sale of Grain and Fodder
  - (c) Other Receipts
- (4) This minor head will have the following sub-heads:-
- A. Army Service Corps Stores  
Recoveries on account of sale of surplus, etc., stores, value of stores issued on payment and other miscellaneous receipts.
    - (1) Provision
    - (2) Grains and Fodder
    - (3) Petrol, Oil and Lubricants
    - (4) Coal and Firewood
    - (5) Other stores
- Total sub-head A

- B. Animals
  - C. Army Ordnance Corps Stores  
Sale proceeds of surplus, etc. stores, value of stores issued on payment and other miscellaneous receipts
    - (1) Ordnance Stores
    - (2) Clothing Stores
    - (3) Mechanical transport vehicles and connected stores, recoveries on account of services rendered by M.T. units to Non-Military Depts., and others.Total Sub-Head C
  - D. Medical and veterinary stores  
Sale proceeds of surplus etc., stores, value of stores issued on payment and other miscellaneous receipts.
  - E. Engineer stores (E.S.Ds.) -  
Sale proceeds of surplus, etc., stores, value of stores issued on payment and other miscellaneous receipts.
- (5) This minor head will have the following sub-heads:
- (a) Contributions from Local Governments and other parties towards the cost of training their personnel.
  - (b) Hospital Stoppages.
  - (c) Other miscellaneous receipts.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0077 Defence services-Navy</b>	
	104 Receipts from Works
	109 Receipts from Services and Supplies
	110 Stores
	800 Other Receipts

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

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

101	Sale of surplus and obsolete stores
800	Other receipts

*(ii) Social Services*

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

**Notes:**

- (1) Tuition Fees', 'Examination Fees' and 'Other Fees' may be treated as separate sub-heads under the various minor heads below these sub-major heads, wherever possible and necessary.
- (2) Income from Endowments and contributions from local bodies may be adjusted under a separate sub-head "Contributions and Income from endowments".
- (3) Will be divided into the following sub-heads:-
  - (a) Collection by District authorities
  - (b) Other Collections.
- (4) Grants from University Grants Commission for Government Colleges may be recorded under a separate sub-head "Contributions from the University Grants Commission" under this head.

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

**Notes:**

- (1) This minor head will include the recoveries from patients for accommodation, supply of medicines, bacteriological and other tests, supply of blood and other services rendered.
- (2) Will record receipts from the sale of medicines, drugs, medical instruments and equipments etc. whose cost is debited to revenue under the expenditure major head "2210 Medical and Public Health".
- (3) Will include receipts from departmentally run drug manufacturing concerns. Distinct sub-heads with suitable detailed heads thereunder may be opened for each concern.

- (4) Will be divided into following sub-heads: -
  - (i) Bacteriological laboratory receipts.
  - (ii) Sale of blood to Institutions, etc. other than in-patients.
  - (iii) Sale of dead stock, waste paper and other items the cost of which was met from office expenses.
  - (iv) Leave salary contributions.
  - (v) Income from endowments.
  - (vi) Other items.
- (5) Will include licence fees, fines etc. under Drug Control Acts and Prevention of Food Adulteration Acts etc. realised by Public Health authorities.
- (6) Will include income from endowments.

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

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

**Note:**

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

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

**Notes:**

- (1) This Minor Head will also include receipts relating to Departmental Pool Accommodations. It will be divided into following sub-heads:
- (i) Rent/Licence Fee
  - (ii) Other items.
- (2) If the receipts are recurring and substantial the scheme will be classified as a separate minor head, otherwise not.

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

**Notes:**

- (1) Separate minor heads may be opened for receipts from any Urban Development Scheme other than those provided for. This major head will not include receipts from Urban Housing Schemes, which will be recorded under the major head "0216 Housing".
- (2) This minor head will record inter alia receipts on account of the Directorates of Municipalities' etc.

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>0221 Broadcasting</b>		
01 Sound Broadcasting	102	Commercial Services
	103	Receipts from Journals
	800	Other Receipts (1)
 02 Television	102	Receipts from Journals
	103	Commercial Services
	800	Other Receipts (1)

**Note:**

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

- (a) Commercial
- (b) Non-commercial.

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

**Note:**

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

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

**Note:**

(1) Please see note (7) below major head "2235"

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0250 Other Social Services</b>	
	101 Nutrition
	102 Welfare of Scheduled Castes, Scheduled Tribes and other backward classes
	800 Other Receipts (1)

**Note:**

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

## (iii) Economic Services

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

**Notes:**

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

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

**Note:**

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

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

**Note:**

(1) Receipts from each Milk supply scheme may be shown under a distinct minor head with suitable sub-heads thereunder.

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

**Notes:**

- (1) Includes receipts from auction of fishing rights.
- (2) Includes value of the sale of mechanised fishing boats treated as loans/subsidies.
- (3) Includes hire charges for mechanised fishing boats and fees for fishery education.

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

**Notes:**

- (1) This will include receipts on sale of timber and other produce removed from forest by Government and consumers and purchasers, drift and waif wood and confiscated forest produce.
- (2) Each Forestry will appear as a sub-head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>0407 Plantations</b>		
<i>01 Tea</i>	015	Cess
	800	Other Receipts(1)
<i>02 Coffee</i>	015	Cess
	800	Other Receipts (1)
<i>03 Rubber</i>	015	Cess
	800	Other Receipts (1)
<i>04 Spices</i>	015	Cess
	800	Other Receipts (1)
<i>60 Others</i>	533	Jute
	811	Coconuts
	813	Cashew
	822	Cinchona
	829	Arecaunut

**Note:**

(1) Will include sale of plantation products.

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

**Note:**

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

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0425 Cooperation</b>	
	101 Audit Fees
	800 Other Receipts

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

**Note:**

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

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

**Note :**

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

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

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

**0551   Hill Areas**

01 Western Ghats

60 Other Hill Areas

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

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

**0552   North Eastern Areas**

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

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0575   Other Special Areas programmes**

01 Dangs District

02 Backward Areas

03 Tribal Areas

60 Others

04 Ladakh Autonomous Hill  
Development Council05 Jharkand Area  
Autonomous Council

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0701 Major and Medium Irrigation</b>	
01 Major Irrigation-Commercial	(Each project will be a minor head) (1)
02 Major Irrigation-Non-Commercial	(Each project will be a minor head) (1)
03 Medium Irrigation-Commercial	(Each project will be a minor head) (1)
04 Medium Irrigation-Non-Commercial	(Each project will be a minor head) (1)
80 General	800 Other Receipts

**Notes:**

- (1) The receipts under these minor heads will be classified under the following sub-heads as deemed necessary.
- (i) Sale of water for irrigation purposes.
  - (ii) Sale of water for domestic purposes.
  - (iii) Sale of water for other purposes.
  - (iv) Sale proceeds from canal plantations.
  - (v) Navigation receipts.
  - (vi) Water Power.
  - (vii) Workshop receipts.
  - (viii) Other Receipts - to include receipts on account of rent of buildings, furniture etc. and fines for infringement of canal Rules.
  - (ix) Indirect Receipts- to include portions of Land revenue due to irrigation works, betterment levy and irrigation cess.
  - (x) Owners' rate.
  - (xi) Other items.



<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0801 Power</b>	
<i>01 Hydel Generation</i>	Each Scheme will be a minor head (1) Other Receipts
<i>02 Thermal power Generation</i>	800 Each Scheme will be a minor head (1) Other Receipts
<i>03 Nuclear Power Generation</i>	800 Each Scheme will be a minor head (1) Other Receipts
<i>04 Diesel/Gas Power Generation</i>	800 Each Scheme will be a minor head (1) Other Receipts
<i>05 Transmission &amp; Distribution</i>	800 Each Scheme will be a minor head (1)(2) Other Receipts
<i>06 Rural Electrification</i>	800 Other Receipts
<i>80 General</i>	800 Other Receipts

**Notes:**

- (1) Will be divided into the sub-heads 'Sale of Power' and 'Other receipts', of which the latter will include receipts under the 'Electricity (Supply) Act'.
- (2) This will include receipts of schemes such as the 'Load despatching Stations', which cannot be identified with any other sub-major head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0802 Petroleum</b>	
	101 Cess on indigenous crude oil
	103 Petroleum Concession Fees and Royalties
	104 Receipts under the Petroleum Act (1)
	105 Contribution towards redemption/servicing of Petroleum Bonds
	800 Other Receipts

**Note:**

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

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

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

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

**Note:**

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

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

*80 General*

**Notes:**

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

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

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

**Note:**

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

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

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>1001 Indian Railways - Miscellaneous Receipts</b>	
<i>01 Commercial Lines</i>	101 Special Surcharges on Passenger Fares (towards accident compensation etc.) (5)
	102 Subsidy from General Revenues towards Dividend Relief and other concessions (6)
	103 Government share of Surplus Profits from subsidised companies (2)
	104 Sale of Land-Subsidised Companies (3)
	105 Railway Recruitment Board
	200 Miscellaneous Receipts (4)
 <i>02 Strategic Lines</i>	101 Special Surcharge on Passenger Fares (towards accident compensation etc.) (5)
	102 Subsidy from General Revenues towards Dividend Relief and Other Concessions (6)
	103 Government share of Surplus Profits from subsidised companies (2)
	104 Sale of Land-Subsidised Companies (3)
	200 Miscellaneous Receipts (4)

**Notes:**

- (1) The major head will record miscellaneous receipts in respect of department not connected with the working expenses of railways.
- (2) This minor head record receipts from subsidised Railways in which Governments had no Capital interest
- (3) There will be a sub -head for each Railways.
- (4) This minor head includes all unclassified receipts e.g. receipts of the Coal Grading Board, interest on capital expenditure during construction on deposit works, dividends and profits from investment in commercial undertakings etc.
- (5) All amounts levied as surcharge on passengers Tickets (towards Accident Compensation etc. introduced from 1.1.74) will be booked under this head.
- (6) This minor head will have the following sub-heads: -
  - (i) Strategic lines.
  - (ii) National investments.
  - (iii) Ore lines.
  - (iv) Non strategic portion of North East Frontier Railways.
  - (v) Unremunerative branch lines.
  - (vi) New lines taken up on or after 1.4.55 on other than financial considerations.
  - (vii) Other new lines during the period of moratorium.
  - (viii) Works in progress.
  - (ix) Ferries.
  - (x) Welfare buildings

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

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

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

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

**Note:**

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

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

**Note:**

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

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

**Notes:**

- (1) Please refer to Note (2) below the major head '0042- Taxes on Goods and Passengers'.
- (2) Please see Note (1) below the major head '8225'. The fees collected shall be accounted for under a sub-head "Fees for use of National Highways permanent Bridges."
- (3) This minor head will also record receipts on accounts of Hire Charges of Machinery & equipment.

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

**Note:**

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

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

**Notes:**

- (1) Each Government run transport service will be treated as a sub-head with suitable detailed heads such as "Traffic Receipts", 'Workshop Receipts' etc.
- (2) Ferry receipts collected by Public Works Department will be credited under '1054-Roads and Bridges-Tolls on Roads'.

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

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

**Notes:**

- (1) Joint Postal and Telecommunication receipts may be accounted for under the minor head 'Other receipts' under a distinct sub-head prior to their allocation, and on their allocation, the amounts may be transferred to the concerned minor heads/sub-heads below '1201 Postal Receipts' and '1225-Telecommunication Receipts' as the case may be.
- (2) This minor head will include postage realised in cash and through sale of postage stamps which may be shown under distinct sub-heads.
- (3) One of these heads will be operated according as the transactions in a year results in net receipts or net payments, and if it is a net payment, it will be included in the relevant Demands for Grant.
- (4) This minor head will be divided into suitable sub-heads to record service fees for different types of services rendered by the P & T Department relating to postal services (e.g.) Fees for window delivery tickets, post boxes and bags, rent and taxes etc., special recoveries of rent from professional letter writers, recoveries from other Government departments for services rendered, advertisement receipts etc.
- (5) This will include receipts from sale of publications and forms and proceeds from sale of waste paper, dead stock etc., in respect of office furniture and other miscellaneous items.
- (6) This Minor Head will comprise of the following sub-heads :-
  - (i) Gross Amounts realised by sale of Passport fees stamps.
  - (ii) Deduct-Amounts transferred to "0070- Other Administrative Services- Other Services-Passport and visa fees."
  - (iii) Net Amount of fees retained by the Postal Department-Commission on sale of Passport fees stamps.
- (7) This minor head will have the following Sub-heads :
  - (i) Gross amount realised by sale of Central Recruitment Fee Stamps.
  - (ii) Deduct amount transferred to "0051-Public Service Commission-UPSC/SSC Examination Fees"
  - (iii) Net amount of fees retained by the department as Service Charges-Commission on sale of Recruitment Fee Stamps.

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

- (8) This minor head will comprise of the following sub-headr :-
- (i) Gross Amounts realised by sale of Passport Application Forms.
  - (ii) Deduct - Amounts transferred to "0070 Other Administrative Services – 60 Other Services - 116 Passport Fees",
  - (iii) Net amount of fees retained by the Postal Department - "Commission on sale of Passport Application Forms".
- (9) This minor head will he divided into following sub-heads
- (i) Gross amount realised by sale of UPSC Forms.
  - (ii) Deduct-Amount transferred to '0051-Public Service Commission-104 UPSC/SSC Examination Fees".
  - (iii) Net amount of fees retained by the Postal Department-Service Charges for sale of UPSC Forms.

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

<i>04 Registration Fees from Prospective Subscribers.</i>	101	Telephones
	102	Telex
	103	Leased Telecommunication Services.

**Notes:**

- (1) See Note (1) below Major Head 1201.
- (2) Suitable sub-heads may be opened for recording service fees for different types of services rendered. The following are some of the items covered by this minor head :-
  - (i) Installation, reconnection and shifting fees.
  - (ii) Charges for breakage, provision of additional facilities coloured sets etc.
- (3) This Minor head- will include the following items for which distinct sub-heads may be opened.
  - (i) Royalties
  - (ii) Miscellaneous items (Directories, Waste paper etc.)
- (4) This minor head will have the following sub-heads (Viz.)
  - (i) Telegrams-domestic and
  - (ii) Telegrams-International.
  - (iii) Besides, suitable sub-heads may be opened for revenue realised on Deposit Account systems, Press messages etc.
- (5) This minor head will have distinct sub heads for Rentals and Call charges
- (6) This minor head may be suitably divided into sub-heads to record the different types of services/Service fees recovered by the Telegraph Branch. The following are some of the items covered by this minor head.
  - (i) Charges for abbreviated telegraphic addresses
  - (ii) Miscellaneous fees
- (7) This minor head will record the following items for which distinct sub-heads may be opened
  - (i) Royalties
  - (ii) Receipts from Guarantors; and
  - (iii) Miscellaneous receipts
- (8) This minor head will have the following detailed heads.
  - (i) Advance Revenue
  - (ii) Accounts Receivable.

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>1275 Other Communication Services</b>	102 Receipts from Monitoring Organisation
	103 Receipts from Wireless Planning and Coordination Organisation
	104 Telecommunications License Fee (1)
	208 Satellite system
	800 Other Receipts

**Note:**

- (1) This minor head will record receipts under the following sub-heads :-
- (i) Cellular Services
  - (ii) Basic Services
  - (iii) Others (for Radio Paging etc.).

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>1425 Other Scientific Research</b>	101 Oceanographic Research
	102 Space Research
	103 National Test House
	201 Survey of India
	800 Other Receipts
<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>1452 Tourism</b>	103 Receipts from Tourists Transport
	104 Promotion and Publicity
	105 Rent and Catering Receipts
	800 Other Receipts

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>1453 Foreign Trade and Export Promotion</b>	101 Receipts from Export Trade
	102 Import licence Application fees
	103 Export Licence Application Fees
	201 Receipts from Kandia Free Trade Zone
	202 Receipts from Santacruz Electronic Export Processing Zone
	204 Receipts from NOIDA Export Processing Zone
	205 Receipts from Madras Export Processing zone
	206 Receipts from Cochin Export Processing Zone.
	207 Receipts from Visag Export Processing Zone.
	800 Other Receipts
	900 Deduct-Refunds

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>1456 Civil Supplies</b>	800 Other Receipts

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>1475 Other General Economic Services</b>	012 Statistics
	101 Fees realised under the Monopolies and Restrictive Trade Practices Act, 1969
	102 Patent Fees
	103 Fees for Registration of Trade Marks
	104 Receipts from certification marking and testing fees
	105 Regulation of Joint Stock Companies (1)
	106 Fees for stamping weights and measures
	107 Census
	108 Trade Demonstration and publicity
	109 Sale Proceeds of Liquor etc. (4)
	200 Regulation of other business undertakings (2)
	201 Land Ceilings (Other than agricultural land)
	202 Meteorology
	800 Other receipts (3)

**Notes:**

- (1) This will include fees and other receipts realised under the Companies Act and commission received by court liquidators under Banking Companies Act.
- (2) This minor head will include receipts from the Administration of Indian Partnership Act, Money Lenders Act, Chit Funds Act, and fees under Insurance Act.
- (3) Will include receipts towards issue of capital under the Capital Issues (Control) Act, 1947. Receipts on account of Emergency Risks (Goods) Insurance Schemes / Emergency Risks (Undertakings) Insurance Scheme / War Risks (Marine Hulls ) Reinsurance Scheme / Emergency Risks (Factories) Insurance Scheme may be recorded under distinct sub-heads under this minor head.
- (4) This minor head will record the sale proceeds (Other than portions pertaining to sales tax and Excise duties) on account of sale of liquor etc. in States/Union Territories which purchase and sell liquor, Country spirits, Country fermented liquor etc. as a trading operation. The excise duty on such sales, however continue to be recorded under "0039-State Excise".

**C - Grants-In-Aid And Contributions**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>1601 Grants-in-aid from Central Government</b>	
01 <i>Non-Plan Grants</i>	101 Grants under the Constitution (Distribution of Revenue order)
	102 Grants in lieu of Tax on Railway Passenger Fares
	103 Grants on account of Agricultural Wealth Tax
	104 Grants under the proviso to Article 275(1) of the Constitution
	105 Grants to meet non-plan revenue deficit (1)
	106 Grants from Central Road Fund
	107 Relief and Rehabilitation of Displaced persons and repatriates
	108 Grants in lieu of pension contributions
	109 Grants towards contribution to calamity Relief Fund.
	800 Other grants
02 <i>Grants for State/Union Territory Plan Schemes</i>	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
	800 Other Grants
03 <i>Grants for Central Plan Schemes</i>	103 National Rural Employment Programme
	104 Grants under Proviso to Article 275(1) of the Constitution
04 <i>Grants for Centrally Sponsored Plan Schemes</i>	104 Grants under Proviso to Article 275(1) of the Constitution
	800 Other grants
05 <i>Grants for Special Plan Schemes</i>	101 Schemes of North Eastern Council

**Notes:**

- (1) This minor head will be operated only in the books of the Union Territory Governments.
- (2) Grants as advance Plan assistance for drought relief will be adjusted under a distinct sub-head "Drought Relief."

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>1603 States' Share of Union Excise Duties</b>	
	101 States Share of Basic Union Excise Duties (1)
	102 States Share of Special Union Excise duties
	103 States Share of Additional Excise Duties in lieu of Sales Tax.

**Note:**

(1) This includes State share of additional excise duties on Mineral products.

**MAJOR /SUB-MAJOR HEADS**  
**1605 External Grant**  
**Assistance (1)**

**MINOR HEADS**

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

- 228 Other Miscellaneous assistance from the Government of U.S.A
- 229 Assistance from the Exim bank of U.S.A.
- 230 Assistance from the Government of Russian Federation
- 231 Assistance from the Government of United Arab Emirates
- 232 Assistance from the Central Republic of Yugoslavia
- 233 Assistance from the Government of Sweden
- 234 Swedish International Development Agency (SIDA)
- 235 Assistance from UN
- 236 Assistance from UNDP
- 237 Assistance from UNICEF
- 238 Assistance from WHO
- 239 Assistance from IAEA, Vienna
- 240 Assistance from DANIDA
- 241 Assistance from New Zealand
- 242 Assistance from the Government of Australia
- 243 Assistance under Colombo Plan
- 244 Assistance from I.L.O.
- 245 Assistance from UNFPA
- 246 Assistance from International Rice Research Institute
- 247 Assistance from Integrated Rural Development
- 248 Assistance from International Development Research Centre

**Note:**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>1606 Aid Material and Equipment (1)</b>	<ul style="list-style-type: none"> <li>201 Assistance from Abu Dhabi fund for Arab Economic Development</li> <li>202 Assistance from the Federal Austrian Government</li> <li>203 Assistance from the Government of the Kingdom of Belgium</li> <li>204 Assistance from the Government of Canada</li> <li>205 Assistance from the Government of Czechoslovak Republic</li> <li>206 Assistance from the Government of Denmark</li> <li>207 Assistance from the European Economic Community</li> <li>208 Assistance from the Government of France</li> <li>209 Assistance from the Government of Federal Republic of Germany</li> <li>210 Assistance from the Government of Hungarian People's Republic</li> <li>211 Assistance from the Government of Iraq</li> <li>212 Assistance from the Government of Italy</li> <li>213 Assistance from the International Development Association</li> <li>214 Assistance from I.F.A.D.</li> <li>215 Assistance from International Monetary Fund</li> <li>216 Assistance from the International Bank for Reconstruction and Development</li> <li>217 Assistance from the Government of Japan</li> <li>218 Assistance from Kuwait Fund for Arab Economic Development</li> <li>219 Assistance from the Government of Norway</li> <li>220 Assistance from the Government of Netherlands</li> <li>221 Assistance from the O.P.E.C. Special Fund</li> <li>222 Assistance from the Government of Polish People's Republic</li> <li>223 Assistance from the Government of Swiss Confederation and Swiss Banks</li> <li>224 Assistance from Saudi fund for Development</li> <li>225 Assistance from the Government Of United Kingdom</li> <li>226 Assistance from the Agency for International Development - U.S.A.</li> <li>227 Assistance from the Government of U.S.A. under PL-480 Convertible Local Currency Credits</li> </ul>

- 228 Other miscellaneous assistance from the Government of U.S.A.
- 229 Assistance from the Exim bank of U.S.A.
- 230 Assistance from the Government of Russian Federation
- 231 Assistance from the Government of United Arab Emirates
- 232 Assistance from the Central Republic of Yugoslavia
- 233 Assistance from the Government of Sweden
- 234 Swedish International Development Agency (SIDA)
- 235 Assistance from UN
- 236 Assistance from UNDP
- 237 Assistance from UNICEF
- 238 Assistance from WHO
- 239 Assistance from IAEA, Vienna
- 240 Assistance from DANIDA
- 241 Assistance from New Zealand
- 242 Assistance from the Government of Australia
- 243 Assistance under Colombo Plan
- 244 Assistance from I.L.O.
- 245 Assistance from UNFPA
- 246 Assistance from International Rice Research Institute
- 247 Assistance from Integrated Rural Development
- 248 Assistance from International Development Research Centre

**Note:**

- (1) See Note (1) below Major Head 1605

**EXPENDITURE HEADS (REVENUE ACCOUNT)****A. General Services****(a) Organs of State**

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

**Note:**

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

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

**Notes:**

- (1) The charges on account of the establishment of the Military Secretary to the President, Comptroller of Government House and of his establishment and contingencies are recorded under this head. But the pay and allowances of the Military Secretary himself, Aides-de-Camp and Body Guards of the President are debited to Defence Estimates. If however, the incumbent of the post of Military Secretary to President is not a serving member of the Indian Armed Forces, his pay and allowances are debited to this head as a civil charge. This head includes the expenditure on the purchase of motor cars for the President.
- (2) Under this head are included charges on account of the purchases, upkeep and feed of State horses, repairs and upkeep of State Carriages and the maintenance of State Motor Cars.

- (3) These heads are meant for expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants, etc., incurred by the President and the Governors, which is met from the contract grant. Charges on account of maintenance of State motor cars are also debited to this head, in the sub-major head "03".
- (4) This head includes all charges on account of pay and allowances etc. of the Military Secretary, Aid-de-camp and other staff and house hold personnel of the Governors of the States/Administrators of UT's and of their establishments and contingencies. This head also includes Entertainment allowance provided in column 4 of the second schedule to the Governors' (Allowances and Privileges) Order.
- (5) As the Governors of Maharashtra and Tamilnadu have a separate provision for "Surgeon and his establishments" in the second schedule to the Governors (Allowances and Privileges ) order, the expenses on their medical facilities will not be included under this minor head. In these States, expenditure on surgeon and his establishment will be recorded under the minor head "Household Establishment".
- (6) Charges of Lt. Governors/Chief commissioners of UTs administered by the Central Government and having no Legislature of their own are recorded under this head.
- (7) This head inter-alia includes:
  - (i) Travelling and equipment allowances of the President and Heads of States on appointment;
  - (ii) Travelling allowance of Governors on retirement; and
  - (iii) Expenditure on purchase of motor cars for Heads of States / Union Territories.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**2013    Council of Ministers**

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

**Notes:**

- (1) The term "Ministers" will include Prime Minister and Chief Ministers. The minor head will also include the salary and allowances of "Parliamentary Secretaries". The expenditure on personal staff attached to Ministers/Deputy Ministers etc. will be recorded under Secretariat expenditure major head concerned except in the case of Prime Minister's office, which will be recorded under the minor head "Prime Minister's office" under this major head.
- (2) This minor head will include expenditure on telephone charges, light and water charges, maintenance and running of vehicles etc; rent of buildings, if any, acquired for residence of Ministers, and paid by the Public Works Department will, however, be recorded under "2216 Housing-01 Government. Residential Buildings-Lease charges".

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

**Notes:**

- (1) This minor head will include Attorney General, Advocate General, Standing Counsels, and Solicitors, Legal Remembrance, Public Prosecutors, Government Pleaders etc. Legal charges including Pleaders' fees for instituting and defending suits etc. will be debited to the department concerned.
- (2) This minor head will include pleadership and mukhtiarship examination charges.
- (3) This minor head will record transactions of special courts established under the Special Courts Act.1979.

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

**Notes:**

- (1) This minor head will include expenditure on Chief Electoral Officers of the States and their establishment at State Headquarters and the districts.
- (2) This minor head includes expenditure on preparation and printing of electoral rolls for Assembly and Parliamentary constituencies. Separate sub-heads may be opened to record distinguishable expenditure on assembly and parliamentary constituencies.
- (3) This minor head will include expenditure on conduct of election to Rajya Sabha and Legislative Council respectively, and also expenditure on Bye-elections. Separate sub-heads may be opened, if necessary, to record expenditure on election to Lok Sabha, Rajya Sabha, Legislative Assembly and Legislative Council.
- (4) This minor head will include charges for election of the President/Vice-President

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

**Notes:**

- (1) This major head will include expenditure of the Indian Audit and Accounts department under the Comptroller and Auditor General of India. The expenditure on the Internal audit organisation of the various departments and charges relating to the audit of Cooperative Societies will be recorded under the concerned functional Major heads.
- (2) This minor head will include the expenditure on the salary and allowances of the officers and establishment of the Comptroller and Auditor General of India.
- (3) The expenditure in respect of railway audit proper and on audit of Metropolitan Transport Project shall be booked separately under two distinct sub-heads viz (i) Railway Audit proper and (ii) M.T.P. audit.

**(b) Fiscal Services****(i) Collection of Taxes on Income and Expenditure**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2020 Collection of Taxes on Income and Expenditure(1)</b>	
	001 Direction and Administration (1) (2)
	101 Collection Charges-Income Tax (1)
	102 Collection Charges-Corporation Tax (1)
	103 Collection Charges-Expenditure Tax (1)
	104 Collection Charges-Agriculture Income Tax
	105 Collection Charges-Taxes on Professions, Trades Callings and Employment.
	106 Collection Charges-Interest Tax Act-1974
	107 Collection charges-Hotel Receipt Tax
	108 Interest paid on delayed refunds of disputed tax.
	109 Authority for Advance Rulings
	901 Deduct-Proportionate charges transferred to other heads (1)

**Notes:**

- (1) All charges for collection of "Corporation Tax", "Taxes on income other than Corporation Tax" "Estate Duty"," Taxes on Wealth" and "Gift Tax" are in the first instance accounted for under the Minor Heads "Direction and Administration" and "Collection charges-Income Tax" below this Major Head and at the end of the year the total cost of collection is apportioned among "Income Tax", "Estate Duty"," Taxes on Wealth", and "Gift Tax" in the ratio of 90%, 2%, 7% & 1% respectively. The inter se allocation of expenses between "Corporation Tax" and "Taxes on income other than Corporation Tax" is done in the ratio of 1:7 out of the 90% amount retained under "Taxes on Income". The shares of the cost of collection so worked out are transferred to the minor heads "Estate Duty", "Taxes on Wealth", "Gift Tax" (under the major head "2031-Collection of Estate Duty, Taxes on Wealth and Gift Tax") and "Collection charges-Corporation Tax" under this major head respectively.
- (2) Includes charges on account of Directorates of Inspection-Income Tax, Investigation and Research, Statistics and Publications.

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

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

**Note:**

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

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

**Notes:**

- (1) The distribution of charges under these heads between "Judicial" and "Non Judicial" will be made according to the decision of the Government concerned. Where this is not possible, the charges may be shown under one of the heads which would account for the major expenditure.
- (2) This minor head will record "Commission," 'discount', and pay and allowances of official vendors for sale of stamps.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2031 Collection of Estate Duty, Taxes on Wealth and Gift Tax</b>	
	101 Estate Duty (1)
	102 Taxes on Wealth (1)
	103 Gift Tax (1)

**Note:**

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

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

## (iii) Collection of Taxes on Commodities and Services

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2037 Customs</b>	
	001 Direction and Administration
	101 Revenue-cum-Import/Export Trade Control Functions (1)
	102 Preventive and Other functions (2)
	800 Other Expenditure

**Notes:**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2038 Union Excise Duties</b>	001 Direction and Administration
	101 Collection Charges (1)
	800 Other Expenditure

**Note:**

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

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

**Notes:**

- (1) This will include charges for "Excise Bureau" and charges on account of regulation and control of private distilleries. Departmental distilleries will be recorded under the major head. "2875-Other Industries-60-Other Industries-Other Expenditure".
- (2) This minor head will record the cost of opium supplied by the opium factories to the State Government and the cost of purchase of Bhang, Ganja etc.

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2041 Taxes on Vehicles</b>	001 Direction and Administration
	101 Collection Charges
	102 Inspection of Motor Vehicles
	800 Other expenditure

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

**Notes:**

- (1) This minor head will include the expenditure on the establishment of Electrical Inspectorate.
- (2) This minor head includes charges if any, in connection with collection of tobacco vend fees, license fees etc

*(iv) Other Fiscal Services*

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

**Notes:**

- (1) These minor heads will be divided into the following sub-heads to record working expenses and other expenditure with suitable detailed heads there under.
- (i) Management
  - (ii) Operation and Maintenance
  - (iii) Renewals and Replacements
  - (iv) Machinery and Equipments
  - (v) Other Expenditure (To include pension/gratuities and interest on Capital, and Transfer to Depreciation Fund)
  - (vi) Land
  - (vii) Buildings
  - (viii) Deduct depreciation (for presses only).
- (vi, vii, and viii do not form part of working expenditure)
- (2) This minor head records the loss incurred on the re-coinage of old and uncurrent coins taken over at par in the Mints. It also includes loss on circulation of small coins, if any, which may be recorded under a separate sub-head
- (3) The minor head will have sub heads for
- (i) Mint Masters, Estt for each of the Mints covering 'Mint Organisations', including Assay Bullion and Operating Depts.
  - (ii) Works
  - (iii) Suspense, to record expenditure on purchase of Gold, Silver, Platinum, etc for manufacture of medals.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2047 Other Fiscal Services</b>	
	101 Regulation of Foreign Exchange
	102 Smugglers and Foreign exchange Manipulators' (Forfeiture of Property Act, 1976)
	103 Promotion of Small Savings (1)
	104 Additional Emoluments (Compulsory Deposit Act, 1974 (2)
	105 India Security Press, Nasik (3)
	106 State Stamps Depot
	107 Security Printing Press, Hyderabad (3)
	108 Customs, Central Excise and Gold (Control) Appellate Tribunal
	800 Other expenditure (4)

**Notes:**

- (1) This minor head will record the expenditure on 'National Savings Organisation' and also the State Small Savings Organisation.
- (2) This minor head will have the following sub heads:
  - (i) Payment to Employees Provident Fund Organisations
  - (ii) Payments to State Governments etc.
  - (iii) Interest on Deposits in the Additional Wages Deposits Account
  - (iv) Interest on Deposits in the Addl D.A. Deposit Account
  - (v) Interest on Deposits in the Addl D.A. Deposits Account (New)

Each of the above three Interest sub-heads will have the following detailed heads:

- (i) Central Government Employees and Employees of U.Ts without Legislature
  - (ii) Employees of U.Ts with Legislature
  - (iii) State Government Employees
  - (iv) Local Authority Employees
  - (v) Non- Government Employees, other than Local Authority Employees
- (3) This minor head will be divided into the sub heads as mentioned in Foot Note (1) below the Major head 2046.
  - (4) This minor head will also record expenditure on account of the Central Stamp Office, Calcutta, and the Central Stamp Store, Nasik under distinct sub heads.

*(c) Interest payment and servicing of debt*

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

**Notes:**

- (1) Separate sub head may be opened for each loan for which sinking fund is created.
- (2) This minor head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly Constituted Sinking Funds.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2049 Interest Payments</b>	
<i>01 Interest on Internal Debt.</i>	
	101 Interest on Market Loans (1)
	102 Discount on Loans (2)
	103 Interest on Treasury Bills and connected securities issued to R.B.I
	107 Interest on Special Securities issued to the R.B.I.(8)
	108 Interest on 182 Days-Treasury Bills
	110 Interest on 364-Days-Treasury Bills.
	111 Interest on Gold Bonds, 1998
	112 Interest on 10% Relief Bonds, 1993
	113 Discount on Zero Coupon Bonds, 1999 (9)
	114 Interest on 12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001.
	115 Interest on Ways & Means Advances from Reserve Bank of India (10)
	116 Interest on 14 Day Treasury Bills (11).
	117 Interest on 28 Day Treasury Bills.
	118 Interest on Marketable Securities issued in Conversion of Special Securities
	121 Interest on Investment in Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-99
	122 Interest on Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-99
	123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government
	200 Interest on Other Internal Debts (3)
	305 Management of Debt (4)
<i>02 Interest on External Debt (5)</i>	
	102 Discount on Loans (2)
	201 Interest on Loans from Abu Dhabi fund for Arab Economic Development
	202 Interest on Loans from the Federal Austrian Government.
	203 Interest on Loans from the Government of the Kingdom of Belgium
	204 Interest on Loans from the Government of Canada

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

- 230 Interest on Loans from the Government of Russian Federation
- 231 Interest on Loans from the Government of United Arab Emirates
- 232 Interest on Loans from the Republic of Yugoslavia
- 233 Interest on loans from the Govt. of Sweden
- 234 Interest on loans from Swedish Int. Development Agency (SIDA)
- 235 Interest on loans from UN
- 236 Interest on loans from UNDP
- 237 Interest on loans from UNICEF
- 238 Interest on loans from WHO
- 239 Interest on loans from IAEA, Vienna
- 240 Interest on loans from DANIDA
- 241 Interest on loans from New Zealand
- 242 Interest on loans from the Govt. of Australia
- 243 Interest on loans under Colombo Plan
- 244 Interest on loans from I.L.O.
- 245 Interest on loans from UNFPA
- 246 Interest on loans from International Rice Research Institute
- 247 Interest on loans from Integrated Rural Development
- 248 Interest on loans from International Development Research Centre
- 249 Interest on Loans from Asian Development Bank
- 250 Interest on Loans from Government of Spain.
- 305 Management of Debt (4)

*03 Interest on Small Savings  
Provident Funds etc. (6)*

- 104 Interest on State Provident Funds
- 106 Incentive Bonus to Provident Fund Subscribers
- 107 Interest on Trusts and Endowment
- 108 Interest on Insurance and Pension Fund
- 109 Interest on Special Deposits and Accounts
- 110 Bonus on Field Deposits
- 111 Interest on Other Deposits and Accounts

*04 Interest on Loans and  
Advances from Central  
Government.*

- 101 Interest on Loans for State/Union Territory Plan Schemes
- 102 Interest on Loans for Central Plan Schemes
- 103 Interest on Loans for Centrally sponsored Plan Schemes
- 104 Interest on Loans for Non-Plan Schemes

105	Interest on Loans for Special Plan Schemes
106	Interest on Ways and Means Advances
107	Interest on Pre-1984-85 Loans (7)
108	Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the 9th Finance Commission.

*05 Interest on Reserve Funds*

101	Interest on Depreciation Renewal Reserve Funds
102	Interest on Revenue Reserve Funds
103	Interest on Railway Development Fund
104	Interest on Capital Reserve Fund (Posts & Telegraphs)
105	Interest on General and other Reserve Funds

*60 Interest on Other Obligations*

101	Interest on Deposits
102	Interest on Advance Deposit Scheme for giving Telephone Connections
103	Interest on Deposits for Leased Telecommunication Services
104	Interest on Advance Deposit Scheme for giving Telex Connections
105	Interest on deposits of SBI under NRI Bonds Scheme
106	Interest on Petroleum Bonds
701	Miscellaneous

**Notes:**

- (1) Please refer to Note (1) below the major heads 6001/6003-Internal Debt of the Central/State Governments. Interest on loans notified for discharge and subsequently paid (except payments which are barred by limitation) should be debited to a separate sub head "interest on loans in course of discharge" under the minor head "Payment of interest", if time barred as well as on loans if paid after the expiry of 20 years, when the loans themselves do not form part of Public debt, will be debited to the head "2075 Miscellaneous General Services-Other expenditure".
- (2) Separate sub heads may be opened for each denomination of loan.
- (3) Separate sub heads may be opened for interest paid on internal debt relating to each autonomous or statutory organisation.
- (4) Includes expenditure incurred in connection with issue of new loans and the sale of securities held in cash balance investment account.
- (5) A separate sub head may be opened under the various minor heads below this sub major head for each denomination of loans from each country and also for the loans from the International Banks or Institutions for each project. Additional-sub heads viz "Commitment Charges" and "Incidental expenses" may also be opened. The sub head 'Incidental Expenses' would accommodate all incidental expenses including brokerages, commission etc, which do not fall under the Category of "Interest "or "Commitment charges".

- (6) Separate sub head may be opened under each minor head except under the minor head "Management of small savings scheme" below this sub major head corresponding to minor heads in the sector "I - Small Savings, Provident Funds etc" in the Public Account.
- (7) This minor head is intended to record the payments of interest on all Central Loans to States advanced upto 31-03-84 and outstanding as on 31-03-85.
- (8) This minor head shall account for interest on securities issued to R.B.I. for acquisition of special Drawing rights etc.
- (9) Please see Note (1) below the major head '6001 - Internal Debt of Central Government" and Note (19) below the major head "8658 -Suspense Accounts".
- (10) This minor head shall account for interest on Ways & Means Advances from Reserve Bank of India booked under Major Head 6001/6003.
- (11) This minor head will also include interest on the transactions relating to 13/15 days Treasury Bills.

*(d) Administrative services*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2051 Public Service Commission</b>	
	101 Union Public Service Commission
	102 State Public Service Commission
	103 Staff Selection Commission

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

**Notes:**

- (1) Separate sub-heads may be opened for each wing of the secretariat (e.g. Chief Secretariat, Finance Department, Home Department, Law Department, Revenue Department etc.) dealing with policy formulation etc. of functions under "A-General Services".
- (2) These minor heads will record expenditure on attached offices of the Govt. of India, other offices of the State Govt. not identifiable with any particular function.

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

**Note:**

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

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

**Note:**

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

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

**Notes:**

- (1) This minor head includes expenditure on State Militia and Armed Police.
- (2) This minor head includes charges for "Crime" and "Order" police. Expenses in connection with "Order" police are ultimately recoverable from Railways.
- (3) This minor head includes expenditure on all amenities for the police personnel in general (e.g Subsidised rations, Contributions to amenities funds, running expenses of police, Hospital etc.).

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

**Notes:**

- (1) This minor head includes charges for convict labour 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.

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

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2058 Stationery and Printing</b>	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

**Notes:**

- (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".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2059 Public Works (1)</b>	
<i>01 Office Buildings</i>	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)
<i>60 Other Buildings</i>	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)
<i>80 General</i>	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)

**Notes:**

- (1) This Major Head and the Minor Head "Construction" thereunder 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. 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 Education-02-Secondary-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 Deptt., Government may prescribe that expenditure on construction and repairs upto 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 -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(18) below Major Head "8658-Suspense Accounts".
- (10) This minor head is intended to record expenditure, which cannot be recorded under any of the other minor heads e.g., Land Development office, temporary structures not forming part of estimates of any capital work.
- (11) This minor head may be divided into the following sub-heads:-
  - (i) Work Charged Establishment
  - (ii) Other maintenance expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2061 External Affairs</b>	

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

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2070 Other Administrative Services</b>	
	003 Training (8)
	101 Metropolitan Council (1)
	102 Pradesh Councils (11)
	103 Zonal Councils
	104 Vigilance (2)
	105 Special Commission of Enquiry (3)
	106 Civil Defence
	107 Home Guards
	108 Fire Protection and Control (4)
	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)

**Notes:**

- (1) Records expenditure on Metropolitan Council, Delhi.
- (2) This minor head will record expenditure on Vigilance Commissioner, Vigilance Tribunals, Vigilance Departments, Lokayukta/Up-Lokayukta/Lokpal etc.
- (3) This minor head will record expenditure on Commissions and Committees the charges on which according to their importance or for any other reason, cannot conveniently be adjusted under functional major heads.
- (4) 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, 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*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2071 Pensions and other</b>	
<b>Retirement Benefits (1)</b>	
<i>01 Civil</i>	
	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)
	200 Other Pensions (5)
	800 Other expenditure (6)
<i>02 Defence</i>	
	101 Army (9)
	102 Navy (9 )
	103 Air Force (9)
	104 Pensions paid through Public Sector Banks awaiting transfers to other minor heads

**Notes:**

- (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 pensions 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 debitible 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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2075 Miscellaneous General Services</b>	
	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 <sup>th</sup> Finance Commission.
	791 Loss by Exchange
	800 Other expenditure (2)

**Notes:**

- (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'.

*(f) Defence services*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2076 Defence Services-Army</b>	101 Army Personnel (including Reservists)
	103 Auxiliary Forces (1)
	104 Civilians
	105 Transportation.
	106 Military Farms
	108 Research and Development Organisations
	109 Inspection Organisation
	110 Stores
	111 Works (2)
	112 Rashtriya Rifles.
	113 National Cadet Corps.
	800 Other expenditure (3)

**Notes:**

- (1) This will include expenditure on Territorial Army, etc.
- (2) This minor head will include expenditure on construction, maintenance etc. of buildings and other revenue works of the Army, by the Military Engineering Service other than those relating to ordnance factories, research and development organisations. Military farms and Inspection organisations for which separate minor heads have been provided.
- (3) This minor head includes expenditure on 'Research and Development' relating to the Defence Production Department which may be shown under a distinct sub-head, if necessary.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2077 Defence Services-Navy</b>	
	101 Navy (1)
	102 Navy Reservists
	104 Civilians
	105 Transportation
	110 Stores
	111 Works
	800 Other expenditure

Note:

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

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

**Note :**

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

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2079    Defence Services-Ordnance  
Factories**

001	Direction and Administration
004	Research and Development
053	Maintenance - Machinery and Equipment
054	Manufacture (1)
105	Transportation
106	Renewals and Replacements
110	Stores
111	Works
800	Other Expenditure
901	Deduct-Recoveries for supply made to - Army
902	Deduct-Recoveries for supply made to - Navy
903	Deduct-Recoveries for supply made to - Air Force
904	Deduct-Recoveries from other Deptts (2)

**Notes:**

- (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.

**B. Social Services****(a) Education, Sports, Art and culture**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2202 General Education (1)</b>	
<i>01 Elementary Education (10)(2)</i>	001 Direction and Administration 052 Equipment 053 Maintenance of Buildings 101 Government Primary Schools 102 Assistance to Non Government Primary Schools 103 Assistance to Local Bodies for Primary Education 104 Inspection 105 Non-Formal Education 106 Teachers and other Services 107 Teachers Training 108 Text Books (4) 109 Scholarships and Incentives 110 Examinations 800 Other expenditure (3)
<i>02 Secondary Education(2)(12)</i>	001 Direction and Administration 004 Research and Training (11) 052 Equipments 053 Maintenance of Buildings 101 Inspection 103 Non-formal Education 104 Teachers and Other Services 105 Teachers Training 106 Text Books (4) 107 Scholarships 108 Examinations 109 Government Secondary Schools 110 Assistance to Non-Govt. Secondary Schools 191 Assistance to Local Bodies for Secondary Education 800 Other expenditure (3)
<i>03 University and Higher Education</i>	001 Direction and Administration 102 Assistance to Universities. 103 Government Colleges and Institutes

	104	Assistance to Non-Government Colleges and Institutes
	105	Faculty Development Programme (8)
	106	Text Books Development (9)
	107	Scholarships
	112	Institutes of higher learning (7)
	800	Other expenditure
<i>04 Adult Education</i>		
	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
<i>05 Language Development</i>		
	001	Direction and Administration
	102	Promotion of Modern Indian Languages and Literature (5)
	103	Sanskrit Education
	200	Other Languages Education (6)
	800	Other expenditure
<i>80 General</i>		
	001	Direction and Administration
	003	Training
	004	Research
	107	Scholarships
	108	Examinations
	798	International Co-operation
	800	Other expenditure

**Notes:**

- (1) This major head will record the expenditure on all activities connected with education except Agricultural Education, Medical Education, Animal Husbandry Education and other special types of education, the expenditure on which will be recorded under the respective functional head, viz. "Crop Husbandry", "Medical and Public Health", etc. Expenditure on special programmes for the scheduled castes, scheduled tribes and other backward classes intended to supplement benefits and facilities available to the whole community should be recorded under the major head "2225 - Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes" and expenditure on special programmes for physically handicapped should be booked under the major head "2235 Social Security and Welfare".
- (2) Expenditure common to both Elementary and Secondary Education such as common directorate at Headquarters and District level, common Inspectorate etc., will be recorded below the respective minor heads under the sub-major head "02-Secondary Education".
- (3) School lunch/ mid day meal programme will be recorded under a distinct sub head under this minor head.

- (4) Expenditure on Text Book Committee, printing, publication and distribution of Text Books will be recorded under this minor head.
- (5) Expenditure on teaching of modern Indian languages in Government schools and colleges as part of wider curricula will be recorded under the relevant minor head below the sub major heads "01 Elementary Education", "02-Secondary Education", "03 -University and other higher education". The minor head 'Promotion of modern Indian languages and literature' under the sub major head "05 Language Development", will record other expenditure either directly by Government or as grant for promotion of modern Indian languages including Hindi and Urdu.
- (6) This minor head will record expenditure on promotion of other languages like Russian, French, Persian, German etc. Expenditure in connection with the teaching of these languages in schools and colleges will however be recorded under the relevant minor heads below the sub major heads 02, 03, 04 as the cases may be.
- (7) This minor head will record expenditure of other Institutions of-higher learning not affiliated to any university e.g. Indian Institute of Management.
- (8) This minor head will record expenditure on orientation courses, summer seminars etc.
- (9) These minor heads will record expenditure on bringing out the cheap editions of textbooks for university and higher education and technical education.
- (10) This will include pre-primary, primary and middle school education.
- (11) This excludes teachers' training.
- (12) This will include pre-university education.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2203 Technical Education</b>	
	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

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2204 Sports and Youth Services</b>	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

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2205 Art and Culture (1)</b>	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

**Notes:**

- (1) This major head will record transactions connected with promotion of art and culture, including educational institutions imparting education on art and culture.
- (2) This minor head will record expenditure on government institutions for imparting education in fine arts like Music, Drama, Art, Sculpture etc. and assistance to non-government institutions imparting such education.
- (3) This minor head will include expenditure relating to literary awards.
- (4) The minor head "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*

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

*06 Public Health*

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

*80 General*

004	Health Statistics & Evaluation
798	International Co-operation
800	Other expenditure

**Notes:**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2211 Family Welfare</b>	
	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

**Notes:**

- (1) This minor head will record expenditure of (i) State Level Organisation (ii) City Family Welfare Bureaus, and District Family Welfare Bureaus in the States. In the Centre the expenditure on the following items is recorded under this Head.
  - (i) Technical Wing at Headquarters.
  - (ii) Regional Health Offices and
  - (iii) Other Offices.
- (2) This minor head will include expenditure on (i) immunisation of infants and pre-school children against diphtheria, polio and typhoid and of expectant mothers against tetanus and (ii) prophylaxis against nutritional anaemia for mothers and children and nutritional programme for control of blindness among children.
- (3) This will cover expenditure on (i) maintenance of vehicles and supply of vehicles at Primary Health Centres, (ii) Supply of additional vehicles for supervision at District Family Welfare Bureaus, (iii) Supply of vehicles and equipment to regional Family Welfare Training Centres and (iv) Health Transport Organisation at the Centre.
- (4) This will cover expenditure under the items:

**State Sector**

- (i) Sterility Centres and Helpers Scheme;
- (ii) Supply of surgical equipment to rural and urban family welfare Centres;
- (iii) Maintenance of beds and static sterilisation units;
- (iv) Conventional contraceptives;
- (v) Post Partam 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) Post Partam Centres;
- (8) This will include expenditure on Post Partam 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.*

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

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2216 Housing (1)</b>	
<i>01 Government Residential Buildings</i>	106 General Pool accommodation (2)
	107 Police Housing (2)
	700 Other Housing (2)
<i>02 Urban Housing</i>	(Each class of scheme will be a minor head)
	103 Assistance to Housing Boards
	104 Housing Co-operatives
	190 Assistance to Public Sector and Other Undertakings (3)
	800 Other expenditure
<i>03 Rural Housing</i>	(Each class of scheme will be a minor head)
	102 Provision of house site to the landless
	103 Assistance to Housing Boards
	104 Housing Co-operatives
	190 Assistance to Public Sector and Other Undertakings (3)
	800 Other expenditure
<i>04 Bombay Building Repairs and Reconstructions Scheme(4)</i>	001 Direction and Administration
	051 Construction
	052 Machinery and Equipment
	053 Maintenance and Repairs
	799 Suspense
	800 Other expenditure
<i>80 General</i>	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

**Notes:**

- (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.

- (2) This will have the following sub-heads;
  - (i) Direction and Administration
  - (ii) Construction
  - (iii) Maintenance and Repairs
  - (iv) Furnishing
  - (v) Lesve Charges
  - (vi) Estate Management
  - (vii) Machinery and Equipment
  - (viii) Suspense
  - (ix) Other Expenditure
- (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".

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

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

**Notes:**

- (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***

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

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2221 Broadcasting (1)</b>	
<i>01 Sound Broadcasting</i>	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)
<i>02 Television</i>	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)
<i>80 General</i>	001 Direction and Administration
	003 Training
	004 Research and Development
	101 Satellite Systems
	102 Grants to Prasar Bharti
	800 Other expenditure

**Notes:**

- (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*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2225 Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes</b>	
<i>01 Welfare of Scheduled Castes</i>	001 Direction and Administration 102 Economic Development 190 Assistance to Public Sector and Other Undertakings 277 Education 282 Health 283 Housing (1) 793 Special Central Assistance for Scheduled Castes Component Plan
<i>02 Welfare of Scheduled Tribes</i>	001 Direction and Administration 102 Economic Development 190 Assistance to Public Sector and Other Undertakings 277 Education 282 Health 283 Housing (1) 794 Special Central Assistance for Tribal sub-Plan 800 Other expenditure
<i>03 Welfare of Backward Classes</i>	001 Direction and Administration 102 Economic Development 190 Assistance to Public Sector and Other Undertakings 277 Education 282 Health 283 Housing(1) 800 Other expenditure
<i>80 General</i>	001 Direction and Administration 101 Welfare of denotified and other nomadic tribes 102 Aid to voluntary Organisations 190 Assistance to Public Sector and Other Undertakings 800 Other expenditure

**Note:**

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

*(f) Labour and Labour Welfare*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2230 Labour and Employment</b>	
<i>01 Labour(1)</i>	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)
	195 Assistance to Labour Cooperatives
	277 Education (7)
	798 International Cooperation
	800 Other expenditure
<i>02 Employment Service (10)</i>	
	001 Direction and Administration (11)
	004 Research, Survey and Statistics
	101 Employment Services
	102 Assistance to the Urban poor
	800 Other expenditure
<i>03 Training</i>	
	001 Direction and Administration
	003 Training of Craftsmen & Supervisors
	004 Research and Statistics
	101 Industrial Training Institutes
	102 Apprenticeship Training
	800 Other expenditure

**Notes:**

- (1) The expenditure on Special Commissions of Enquiry relating to labour will be recorded under a distinct sub head under the programme minor heads to which the terms of reference to the Committee/Commission are closely related. Expenditure relating to International Labour Conference and other General National 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.

**(g) Social Welfare and Nutrition****MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2235 Social Security and Welfare**

<i>01 Rehabilitation (1)</i>	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	Rehabilitaion of repatriates from other countries
	200	Other Relief Measures (2)
	202	Other Rehabilitation Schemes
	800	Other expenditure
 <i>02-Social Welfare (3)</i>		
	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
 <i>03 National Social Assistance Programme.</i>		
	101	National Old Age Pension Scheme.
	102	National Family Benefit Scheme.
	103	National Maternity Benefit Scheme.

*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)
200	Other Programmes (5)
800	Other expenditure

**Notes:**

- (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 are 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.

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2245 Relief on account of</b>	
<b>Natural Calamities (1)</b>	
<i>01 Drought</i>	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
<i>02 Floods, Cyclones etc.</i>	101 Gratuitous Relief (2)
	102 Drinking Water Supply
	104 Supply of Fodder
	105 Veterinary care
	106 Repairs and restoration of damaged roads and bridges
	107 Repairs and restoration of damaged Government Office Buildings
	108 Repairs and Restoration of damaged Government Residential buildings
	109 Repairs and restoration of damaged water supply, drainage and sewerage works
	110 Assistance for repairs and restoration of damaged water supply, drainage and sewerage works
	111 Ex-gratia payments to bereaved families
	112 Evacuation of population
	113 Assistance for repairs/reconstruction of Houses
	114 Assistance to Farmers for purchase of Agricultural inputs
	115 Assistance to Farmers to clear sand/silt/salinity from land
	116 Assistance to Farmers for repairs of damaged tube wells, pump sets etc.
	117 Assistance to Farmers for purchase of live stock
	118 Assistance for repairs/replacement of damaged boats and equipment for fishing
	119 Assistance to artisans for repairs/replacement of damaged tools and equipments
	120 Assistance to owners of salt works

	121	Afforestation
	122	Repairs and restoration of damaged irrigation and flood control works
	193	Assistance to Local bodies and other non-Government Bodies/Institutions
	282	Public Health
<i>03 Unspent Margin Money Fund</i>	101	Transfers to Reserve funds and Deposit Accounts-Natural Calamities unspent Margin Money Fund
<i>04 Famine Relief Fund</i>	101	Transfers to Reserve Funds and Deposit Accounts-Famine Relief Fund
<i>05 Calamity Relief Fund</i>	101	Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund'.
	901	Deduct - Amount met from Calamity Relief Fund.
<i>80 General</i>	001	Direction and Administration
	101	Centre for Training in disaster preparedness
	102	Management of Natural Disasters, Contingency Plans in disaster prone areas
	800	Other expenditure (3)

**Notes:**

- (1) All expenditure incurred directly for the relief of distress shall be debited to this major head. Expenditure incurred indirectly due to any natural calamity shall be debited to appropriate functional major head.
- (2) This will be sub-divided into:-
 

(i) Cash doles	(vi) Supply of seeds, fertilizers and Agricultural implements
(ii) Food and clothing	(vii) Supply of fodder
(iii) Housing	(viii) Other items
(iv) Educational Concessions	
(v) Supply of medicines	
- (3) This minor head will record expenditure on prevention of cattle epidemic and other miscellaneous expenditure not identifiable with other sub-major/minor heads.

*(h) Others*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2250 Other Social Services</b>	101 Donations for Charitable purposes
	102 Administration of Religious and Charitable Endowments Acts
	103 Upkeep of Shrines, Temples etc.
	800 Other expenditure (1)

**Note:**

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

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

**Notes:**

- (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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2401 Crop Husbandry</b>	
	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)
	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.'

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2402 Soil and Water Conservation</b>	
	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

**Notes:**

- (1) This minor head will include schemes relating to desert areas, saline, alkaline and water logged areas, reclamation of ravine, heavy rainfall areas and forest areas, besides bunding works on agricultural lands.
- (2) This will include a sub-head "Water Conservation".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2403 Animal Husbandry</b>	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

**Notes:**

- (1) Will include expenditure on prevention and control of animal diseases.
- (2) This minor head will include cattle breeding, cattle shows etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2404 Dairy Development (1)</b>	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

**Notes:**

- (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 thereunder, 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 Dairy Development Board will be a Sub-head under this minor Head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2405 Fisheries</b>	
	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
	190 Assistance to Public Sector and Other Undertakings
	195 Assistance to Shipping Credit and Investment Company and other bodies
	800 Other expenditure (3)

**Notes:**

- (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 and schemes for relief and welfare of fishermen.

<b>MAJOR/SUB. MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2406 Forestry and Wild Life</b>	
<i>01 Forestry</i>	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 Rasin and Turpentine Factories (2)
	190 Assistance to Public Sector and Other Undertakings
	800 Other expenditure
<i>02 Environmental Forestry and Wild Life</i>	
	110 Wild Life Preservation
	111 Zoological Park
	112 Public Gardens
	798 International Co-operation
	800 Other expenditure
<i>04 Afforestation and Ecology Development</i>	
	101 National Afforestation and Ecology Development programme.

**Notes:**

- (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, Ecalyptus, Bamboo, Matchwood etc.
- (2) Each factory will be recorded as a minor head with suitable sub-head thereunder.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2407 Plantations</b>	
<i>01 Tea</i>	015 Payment against collection of Cess 016 Subsidy for replantation 800 Other expenditure
<i>02 Coffee</i>	015 Payment against collection of Cess 016 Subsidies for Plantation 800 Other expenditure
<i>03 Rubber</i>	015 Payments against collection of Cess 800 Other expenditure
<i>04 Spices</i>	015 Payments against collection of Cess 800 Other expenditure
<i>60 Others</i>	533 Jute 811 Coconuts 813 Cashew 822 Cinchona 829 Arecanut

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2408 Food, Storage and Warehousing (1)</b>	
<i>01 Food</i>	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)
<i>02 Storage and Warehousing (6)</i>	001 Direction and Administration 003 Training (4) 004 Research and Evaluation (4) 101 Rural Godowns Programme 190 Assistance to Public Sector and Other Undertakings 195 Assistance to Co-operatives 800 Other expenditure

**Notes:**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2415 Agricultural Research and Education</b>	
<i>01 Crop Husbandry</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R. 277 Education 800 Other expenditure
<i>02 Soil and Water Conservation</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R. 277 Education 800 Other expenditure
<i>03 Animal Husbandry</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R. 277 Education 800 Other expenditure
<i>04 Dairy Development</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R. 277 Education 800 Other expenditure
<i>05 Fisheries</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R. 277 Education 800 Other expenditure
<i>06 Forestry</i>	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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2435 Other Agricultural Programmes</b>	
<i>01 Marketing and quality control (I)</i>	
	101 Marketing facilities
	102 Grading and quality control facilities
	190 Assistance to Public Sector and Other Undertakings
	800 Other expenditure
 <i>60 Others</i>	
	101 Scheme for Debt relief to farmers. Each Programme not covered elsewhere in this sub-sector will be a minor head

**Note:**

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

**(b) Rural Development**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2501 Special Programmes for Rural Development</b>	
<i>01 Integrated Rural Development programme</i>	001 Direction and Administration 003 Training (Will cover TRYSEM Training of Rural Youth for self employment) 101 Subsidy to District Rural Development Agencies 800 Other expenditure
<i>02 Draught Prone Areas Development Programme</i>	001 Direction and Administration 101 Minor Irrigation 102 Afforestation 103 Pasture Development 307 Soil and water conservation 310 Animal Husbandry and Dairying 800 Other expenditure
<i>03 Desert Development Programme</i>	001 Direction and Administration 101 Minor Irrigation 102 Afforestation 307 Soil and water conservation 310 Animal Husbandry and Dairying 800 Other expenditure
<i>04 Integrated Rural Energy Planning Programme</i>	003 Training 101 Development of Design and Approach for Area bound Block level IRE Projects 105 Project Implementation 109 Monitoring
<i>05 Waste Land Development</i>	101 National Waste Land Development Programme
<i>06 Self Employment Programmes</i>	101 Swarnajayanti Gram Swarozgar Yojana 800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2505 Rural Employment (1)</b>	
<i>01 National Programmes</i>	702 Jawahar Gram Samridhi Yojan'
 <i>60 Other programmes</i>	
	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".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2506 Land Reforms (1)</b>	
	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

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2515 Other Rural Development programmes</b>	
	001 Direction and Administration
	003 Training
	004 Research
	101 Panchayati Raj
	102 Community Development
	103 Dry land Development Programme
	800 Other expenditure

*(c) Special Areas Programmes*

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

**MAJOR / SUB-MAJOR HEADS**  
**2552 North Eastern Areas**

**MINOR HEADS**

- 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**  
**2553 MPs Local Area**  
**Development Scheme**

**MINOR HEADS**

- 101 Assistance to District Rural Development Agencies
- 102 Assistance to Local Bodies.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2575    Other Special Area  
Programmes***01 Dangs District**02 Backward Areas**03 Tribal Areas**04 Ladakh Autonomous Hill  
Development Council**05 Jharkand Area  
Autonomous Council**60 Others*

(Minor heads corresponding to functional major heads sub-major heads may be opened under the sub-major heads as necessary)

*(d) Irrigation and Flood Control*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2701 Major and Medium Irrigation</b>	
<i>01 Major Irrigation-Commercial</i>	001 Direction and Administration 052 Machinery and Equipment 799 Suspense
<i>02 Major Irrigation-Non-Commercial</i>	001 Direction and Administration 052 Machinery and Equipment 799 Suspense
<i>03 Medium Irrigation-Commercial</i>	001 Direction and Administration 052 Machinery and Equipment 799 Suspense
<i>04 Medium Irrigation - Non-commercial</i>	001 Direction and Administration 052 Machinery and Equipment 799 Suspense (Each Project under each sub-major head will be a minor head (2))
<i>80 General(1)</i>	001 Direction and Administration 002 Data Collection 003 Training 004 Research 005 Survey and Investigation 006 Consultancy 052 Machinery and Equipment 190 Assistance to Public Sector and Other Undertakings 799 Suspense 800 Other expenditure 901 Deduct-amount recovered from other Governments and agencies for common works

**Notes :**

- (1) 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 heads under various sub-major heads.
  - (iii) Expenditure on general planning and research connected with Irrigation, Navigation, Embankment and Drainage works.
- (2) Each project minor head will have the following sub-heads:
- Direction and Administration (a)
  - Machinery and Equipment (a)
  - Suspense (a)
  - Other expenditure (b)
  - Each part or aspect of a project as may be found convenient (c)
- (a) These sub-heads will record expenditure on establishment, special tools and plant and suspense transactions relating to the project as a whole and not identifiable with any particular scheme of the project.
  - (b) This sub-head will include interest on capital.
  - (c) Expenditure on extension and improvements, maintenance, etc, will be shown under the detailed heads 'Major/Minor works', 'Maintenance', etc. under each sub-head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2702 Minor Irrigation</b>	
01 Surface Water	101 Water Tanks
	102 Lift Irrigation Schemes
	103 Diversion Schemes
	104 Ayacut Development
	800 Other expenditure
02 Ground water	005 Investigation
	016 Subsidy
	052 Machinery and Equipment
	103 Tube wells
	800 Other expenditure
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.

**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.

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

*(e) Energy*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2801 Power</b>	
<i>01 Hydel Generation</i>	001 Direction and Administration 005 Investigation 052 Machinery and Equipment 101 Purchase of Power 799 Suspense 800 Other expenditure Each Hydroelectric Scheme will be a minor head (1).
<i>02 Thermal Power Generation</i>	001 Direction and Administration 005 Investigation 052 Machinery and Equipment 101 Purchase of Power 102 Badarpur Thermal Power Station. 799 Suspense 800 Other expenditure Each Thermal Power Scheme (2)
<i>03 Nuclear Power Generation</i>	001 Direction and Administration 005 Investigation 052 Machinery and Equipment 101 Fuel Inventory 103 Waste Management 799 Suspense 800 Other expenditure Each Nuclear Power Scheme
<i>04 Diesel/Gas Power Generation</i>	001 Direction and Administration 005 Investigation 052 Machinery and Equipment 799 Suspense 800 Other expenditure Each Diesel/Gas Power Scheme (3)
<i>05 Transmission and Distribution (4)</i>	001 Direction and Administration 005 Investigation 052 Machinery and Equipment 799 Suspense 800 Other expenditure Each Transmission/ Distribution Scheme

<i>06 Rural Electrification</i>	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	101	Purchase of Power
	799	Suspense
	800	Other expenditure
<i>80 General</i>	001	Direction and Administration
	003	Training
	004	Research and Development
	005	Investigation
	101	Assistance to Electricity Boards (5)
	800	Other expenditure

**Notes:**

- (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 either 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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2802 Petroleum</b>	
<i>01 Exploration and     Production of Crude Oil and     Gas</i>	<ul style="list-style-type: none"> <li>001 Direction and Administration</li> <li>003 Training</li> <li>004 Research and Development</li> <li>101 Assistance for Oil and Gas Exploration</li> <li>102 Off-Shore oil Development and Production</li> <li>104 On-shore oil Development and Production</li> <li>105 Gas Development and Production</li> <li>106 Payment of net proceeds of cess on Indigenous Crude to Oil Industry Development Board</li> <li>800 Other expenditure</li> </ul>
<i>02 Refining and Marketing of     Oil and Gas</i>	<ul style="list-style-type: none"> <li>001 Direction and Administration</li> <li>101 Refining of Oil</li> <li>102 Marketing of Oil</li> <li>103 Marketing of Gas</li> <li>800 Other expenditure</li> </ul>
<i>80 General</i>	<ul style="list-style-type: none"> <li>101 Payment to Oil Companies in settlement of their claims under administered pricing</li> </ul>

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2803 Coal and Lignite</b>	001 Direction and Administration (1)
	003 Training
	004 Research and Development
	101 Assistance to coal and lignite companies
	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, expenditure on schemes for guarantee of advances to collieries etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2810 Non-Conventional Sources of Energy</b>	
<i>01 Bio-energy</i>	001 Direction and Administration 003 Training 004 Research and Development 101 National Programme for biogas development 102 Community and Institutional Biogas Development. 103 Biomass 800 Other expenditure
<i>02 Solar</i>	101 Solar Thermal Energy Programme. 102 Photovoltaic 800 Other expenditure
<i>03 Wind</i>	004 Research and Development 103 Demonstration 104 Wind Energy Centre. 800 Other expenditure
<i>60 Others</i>	101 Choolah 103 Energy from Urban and Agricultural Wastes 600 Other Sources of Energy. 800 Other expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2820 Energy Co-ordination and Development</b>	

*(f) Industry and Minerals*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2851 Village and Small Industries (1)</b>	
	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

**Notes:**

- (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) This 'minor heads' will be down graded to the level of sub-heads when expenditure on them is solely for a specific industry (e.g.) Handloom, Handicrafts, 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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>2852 Industries (1)</b>		
<i>01 Iron and Steel Industries (2)</i>	101	Mining
	105	Manufacture
<i>02 Cement and Non-metallic Mineral Industries (2)</i>	205	Cement
	600	Others
<i>03 Fertilizer Industries</i>	004	Research and Development
	101	Fertilizer Subsidy
	800	Other expenditure
<i>04 Petrochemical industries</i>		
<i>05 Chemical and Pharmaceutical Industries</i>	205	Chemicals and Pesticides
	206	Drugs and Pharmaceuticals
<i>06 Engineering Industries (2)</i>	101	Other Industrial machinery Industries
	102	Transport Equipment Industries
	103	Other Engineering Industries
	203	Electrical Engineering Industries
<i>07 Telecommunication and Electronic Industries</i>	101	Telecommunications
	202	Electronics
	800	Other expenditure
<i>08 Consumer Industries (3)</i>	101	Edible Oils
	201	Sugar
	202	Textiles
	204	Leather
	206	Distilleries
	215	Paper and Newsprint
	600	Others (4)
<i>09 Atomic Energy Industries</i>	001	Direction and Administration
	101	Isotopes
	102	Atomic Fuels
	103	Thorium Extraction
	104	Fabrication of Equipment
	106	Waste Treatment Facilities
	200	Common Facilities

	201	Atomic Minerals Development
	202	Nuclear Fuel Complex
	203	Fuel Reprocessing
	204	Heavy Water Plant
	208	Rare Earth Development
	209	Centre for Advanced Technology
	800	Other expenditure
<i>80 General</i>		
	001	Direction and Administration
	003	Industrial Education-Research and Training
	101	Standardisation and Quality Control
	102	Industrial Productivity
	103	Tariff and Price Regulation
	800	Other expenditure

**Notes:**

- (1) Each departmental commercial undertaking will appear as a minor head under the sub-major heads appropriate to the nature of industry developed by the undertaking. The minor head for each departmental commercial undertaking may have the following standard sub heads with suitable detailed heads thereunder:-
- |                           |                         |
|---------------------------|-------------------------|
| Management                | 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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2853 Non ferrous Mining and metallurgical Industries</b> <i>01 Geological Survey of India</i>	001 Direction and Administration (1) 003 Training 004 Research and Development 005 Investigation 101 Survey and Mapping 102 Mineral Exploration 200 Other Explorations 800 Other expenditure
<i>02 Regulation and Development of Mines</i>	001 Direction and Administration (1) 003 Training 004 Research and Development 101 Survey and Mapping 102 Mineral Exploration 104 Bureau of Mines 190 Assistance to Public Sector and other undertakings for Mineral Exploration 800 Other expenditure (2)

**Notes:**

- (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.

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

**Notes:**

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

Working Expenses- Management  
Purchase of Opium  
Repairs and Maintenance  
Buildings  
Machinery and Equipment  
Suspense  
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 thereunder:-

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".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2885 Other Outlays on Industries and Minerals</b>	
<i>01 Industrial Financial     Institutions</i>	101 Assistance to Industrial Finance Institutions
	102 Payments to Development Bank out of the Research and Development Cess.
	800 Other Expenditure
<i>02 Development of Backward     Areas</i>	101 Subsidies
	800 Other expenditure
<i>60 Others</i>	800 Other expenditure

*(g) Transport*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3001 Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisation</b>	
	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 (6)
	104 Appropriation to Accident Compensation Safety and Passengers Amenity Fund (2)(5)
	799 Suspense-Miscellaneous Advances (3)
	810 Miscellaneous charges (1)(2)
	901 Deduct-Amount met from Railway Pension Fund(2)

**Notes:**

- (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) This head will be operated by the Indian Railways only and will record the appropriation to Accident Compensation, Safety and Passenger Amenities Fund. The amount will be equal to the receipts and recorded under the minor head "Surcharge on passenger fares (towards Accident Compensation etc.)" under the major head "1001-Indian Railways-Miscellaneous Receipts".
- (6) 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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3002 Indian Railways- Commercial Lines- Working Expenses</b>	
<i>01 General Superintendence and Services</i>	108 General Management including general management services
	109 Financial Management
	110 Personnel Management
	111 Materials Management
	112 Way and Works Management
	113 Rolling Stock Management
	114 Electrical Management
	115 Signal and Telecommunication Management
	116 Traffic Management
 <i>02 Repairs and Maintenance of Permanent Way and Works</i>	
	117 Establishment in offices
	118 Maintenance of permanent way
	119 Maintenance of Bridge work and Tunnels including over/under bridges
	120 Maintenance of Service buildings (other than staff quarters and Welfare buildings)
	121 Water Supply, Sanitation and Roads (Other than staff quarters and welfare buildings)
	122 Other repairs and maintenance
	123 Special repairs pertaining to breaches, accidents including special revenue work
	129 Credits or Recoveries
 <i>03 Repairs and Maintenance of Motive power</i>	
	117 Establishment in offices
	125 Steam Locomotives
	126 Diesel Locomotives
	127 Electric Locomotives
	128 Rail cars, ferry steamers and other maintenance expenses
	129 Credits or recoveries
 <i>04 Repairs and Maintenance of Carriage and Wagons</i>	
	117 Establishment in offices
	129 Credits or recoveries
	130 Carriages
	131 Wagons

132	Electric Multiple Unit Coaches
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-Signalling
142	Plant and Equipment-Telecommunication
143	Rental to P and T for Signalling 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	EMU Coaches
145	Traction (other than rolling stock) and General electrical services
146	Signalling 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
900	Deduct-payment from ACSPF for accident compensation

*11 Provident Fund, Pension and Other Retirement Benefits*

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

*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

**Note**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3003 Indian Railways-Strategic Lines-Working Expenses</b>	
<i>01 General Superintendence and Services</i>	108 General management including general management services
	109 Financial management
	110 Personnel management
	111 Materials management
	112 Way and Works management
	113 Rolling stock management
	114 Electrical management
	115 Signal and Telecommunication management
	116 Traffic management
<i>02 Repairs and Maintenance of permanent Way and Works</i>	
	117 Establishment in offices
	118 Maintenance of permanent Way and Works
	119 Maintenance of Bridge work and Tunnels including roads over/under Bridges
	120 Maintenance of service buildings (other than staff quarters and Welfare buildings)
	121 Water Supply, Sanitation and Roads (other than Colonies, Staff quarters and Welfare buildings)
	122 Other repairs and Maintenance
	123 Special repairs pertaining to breaches, accidents etc. including special revenue work
	129 Credits or recoveries
<i>03 Repairs and Maintenance of Motive Power</i>	
	117 Establishment in offices
	125 Steam locomotives
	126 Diesel locomotives
	127 Electric Locomotives
	128 Rail cars, Ferry steamers and other maintenance expenses
	129 Credits or recoveries
<i>04 Repairs and Maintenance of Carriages and Wagons</i>	
	117 Establishment in offices
	129 Credits or recoveries
	130 Carriages
	131 Wagons
	132 Electric Multiple unit coaches

- 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 -Signalling
- 142 Plant and Equipment-Telecommunication
- 143 Rental to P and T for signalling 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 EMU Coaches
- 145 Traction (other than Rolling stock) and General electrical services
- 146 Signalling 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 Miscellaenous 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
901	Deduct-Payment from ACSPF for Accident compensation

*11 Provident Fund, Pension and Other Retirement benefits*

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

*12 Appropriaton 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

**Notes:**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3004 Indian Railways-Open Line Works (Revenue)</b>	
<i>01 Commercial Lines-Revenue Works</i>	101 Amount Transferred from Major Head 5002
<i>02 Strategic Lines-Revenue works</i>	101 Amount Transferred from Major Head 5003

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3005 Payments to General Revenues</b>	
	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
	903 Deduct-Amount met from Railway Revenue Reserve Fund

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3006 Appropriation from Railway Surplus</b>	
	101 Appropriation to Railway Revenue Reserve Fund
	102 Appropriation to Railway Development Fund
	103 Appropriation to Railway Capital Fund.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3007 Repayment of Loans taken from General Revenues</b>	
	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
	105 Repayment of loans-Railway Revenue Reserve Fund
	106 Interest on Loans-Railway Revenue Reserve Fund
	107 Payment of deferred Dividend liability in respect of the period prior to 1978-79
	901 Deduct-Amount met from Railway Development Fund-Commercial lines
	902 Deduct-Amount met from Railway Development Fund-Strategic lines
	903 Deduct-Amount met from Railway Revenue Reserve Fund

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3025 Payment towards amortisations of over capitalisation</b>	
	101 Payment towards amortisation of over capitalisation
	903 Deduct-Amount met from Railway Revenue Reserve Fund

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3051 Ports and Light Houses</b>	
<i>01 Major Ports</i>	001 Direction and Administration
	005 Investigation (1)
	101 Construction and Repairs
	102 Port Management (2)
	103 Dredging and Surveying (3)
	104 Piloting (4)
	105 Dockyard and Dry docking (5)
	106 Stevedoring (6)
	107 Ferry Services (7)
	108 Assistance to Port Trusts
	800 Other expenditure
<i>02 Minor Ports</i>	001 Direction and Administration
	005 Investigation (1)
	101 Construction and Repairs
	102 Port Management (2)
	103 Dredging and Surveying (3)
	104 Piloting (4)
	105 Dockyard and Dry docking (5)
	106 Stevedoring (6)
	107 Ferry Services (7)
	800 Other expenditure
<i>03 Light Houses and Light Ships</i>	001 Direction and Administration
	101 Light Houses - Working Expenses
	102 Light Ships - Working Expenses
	800 Other expenditure
<i>80 General</i>	001 Direction and Administration
	003 Training
	004 Research and Development
	190 Assistance to Public Sector and Other Undertakings
	800 Other expenditure

**Notes:**

- (1) This minor head will record expenditure on preliminary investigations not related to any specific capital project.
- (2) This minor head will record expenditure on administrative, engineering and other staff, which cannot be adjusted under the other minor heads.
- (3) This minor head will record expenditure on Dredging and Survey Organisation, operation of dredgers and also payments to other parties for dredging and survey works.

- (4) This minor head will record expenditure on pilotage operations including salary of staff employed.
- (5) This minor head will record operating expenses of dockyards including work-shops attached to them.
- (6) This minor head will record expenditure on stevedoring staff and also cost of casual labour employed for stevedoring where stevedoring is done departmentally.
- (7) This minor head will record expenditure on running harbour ferry services including salaries and wages, petrol oil and lubricant charges, repairs to crafts etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3052 Shipping</b>	
<i>01 Overseas Shipping</i>	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)
<i>02 Coastal Shipping</i>	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)
<i>80 General</i>	001 Direction and Administration (1)
	003 Training
	004 Research and Development
	800 Other expenditure (6)

**Notes:**

- (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".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3053 Civil Aviation (8)</b>	
<i>01 Air Services</i>	190 Assistance to Public Sector and Other Undertakings (7)
	800 Other expenditure
<i>02 AirPorts</i>	102 Aerodromes (3)
	190 Assistance to Public Sector and Other Undertakings
	800 Other expenditure
<i>60 Other Aeronautical Services</i>	101 Communications (4)
	102 Navigation and Air Route Services (3)
	103 Safety
	104 Traffic Control
	800 Other expenditure
<i>80 General</i>	001 Direction and Administration (1)
	003 Training and Education (5)
	004 Research and Development (6)
	101 Inspection (2)
	283 Housing
	800 Other expenditure

**Notes:**

- (1) This minor head will record expenditure on Director General of Civil Aviation and his headquarters establishment.
- (2) This minor head will record expenditure on inspection, issue of airworthiness certificates, registration of 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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3054 Roads and Bridges</b>	
<i>01 National Highways</i>	052 Machinery and Equipment
	101 National Highways Permanent Bridges (3)
	104 National Highways Urban Links (4)
	337 Roadworks
	799 Suspense
	800 Other expenditure
<i>02 Strategic and Border Roads</i>	
	052 Machinery and Equipment
	102 Bridges
	337 Roadworks
	799 Suspense
	800 Other expenditure
<i>03 State Highways</i>	
	052 Machinery and Equipment
	102 Bridges
	103 Maintenance and Repairs (5)
	337 Roadworks
	799 Suspense
	800 Other expenditure
<i>04 District and Other Roads (2)</i>	
	105 Maintenance and Repairs (6)
	337 Roadworks
	800 Other expenditure
<i>05 Roads of Inter State or Economic Importance</i>	
	052 Machinery and Equipment
	102 Bridges
	337 Roadworks
	799 Suspense
	800 Other expenditure
<i>80 General</i>	
	001 Direction and Administration (1)
	004 Research and Development
	052 Machinery and Equipment
	107 Railway Safety Works
	190 Assistance to Public Sector and Other Undertakings
	797 Transfers to/from Reserve Fund/Deposit Account
	799 Suspense
	800 Other expenditure

**Notes:**

- (1) This minor head will record expenditure on general establishment. The actual cost of construction, development, maintenance and repairs will be accounted for under distinct sub-heads below 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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3055 Road Transport</b>	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)

**Notes :**

- (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 thereunder:-
  - (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).

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3056 Inland Water Transport</b>	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)

**Notes :**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3075 Other Transport Services</b>	
<i>01 River Training Works</i>	201 Farakka Project
	600 Other River Training Works
<i>60 Others</i>	001 Direction and Administration
	003 Training
	004 Research
	101 Subsidy to Railways towards Dividend Relief and other concessions
	800 Other expenditure

**(h) Communications**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3201 Postal Services</b>	
<i>01 General Administration</i>	001 Direction and Administration (1) 101 Control and Supervision (2)
<i>02 Operation</i>	003 Training 101 Postal Net Work 102 Mail sorting 103 Conveyance of Mails (3) 104 Mechanisation and Modernisation
<i>03 Agency Services</i>	101 Banking and Life Insurance (4) 200 Other Services
<i>04 Accounts and Audit</i>	101 Audit (5) 102 Accounts
<i>05 Engineering</i>	053 Maintenance 101 Petty Works
<i>06 Amenities to Staff</i>	101 Amenities to Staff (6)
<i>07 Pension</i>	101 Superannuation and retirement allowances 102 Commuted value of Pension 103 Compassionate allowances 104 Gratuities 106 Contribution to Employees' Provident Fund 107 Family Pension 108 Leave Encashment Benefits (8) 200 Other Pensions
<i>08 Stationery and Printing</i>	101 Postcards, envelopes, stamps etc. 102 Stationery and forms printing, storage and distribution
<i>60 Other Expenses</i>	009 Depreciation (7) 101 Contribution towards Capital Expenditure 102 Social Security and Welfare Programmes 800 Other expenditure

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3225 Telecommunication Services</b>	
<i>01 General Administration</i>	001 Direction and Administration (1) 101 Control and Supervision (2) 799 Suspense (6)
<i>02 Operation</i>	003 Operational Training 101 Telephone Exchanges 102 Telephone Revenue Accounts 103 Telegraphs 104 Radio 799 Suspense (6)
<i>03 Stores and Factories</i>	101 Stores Depots 102 Stores Accounting 103 Factories 799 Suspense (6) 800 Miscellaneous expenditure
<i>04 Research and Development</i>	
<i>05 Engineering</i>	004 Telecommunication Engineering Centre 799 Suspense (6)  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)
<i>06 Accounts and Audit</i>	101 Audit 102 Accounts 799 Suspense (6)
<i>07 Amenities to Staff</i>	101 Amenities to Staff 799 Suspense (6)
<i>08 Pension</i>	101 Superannuation and retirement allowances 102 Commuted value of Pension 103 Compassionate allowances 104 Gratuities 106 Contribution to Employees' Provident Fund 107 Family Pensions 108 Leave Encashment Benefits (7) 200 Other Pensions

*09 Stationery and Printing*

101 Stationery and Printing

*60 Other Expenses*

009 Depreciation (5)

101 Contribution towards capital Expenses

102 Social Security and Welfare Programmes

190 Assistance to Public Sector and Other  
Undertakings

800 Other expenditure

**Notes:**

- (1) See Notes (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3230 Dividends to General Revenues</b>	
	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.

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

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3252 Satellite systems</b>	
	001 Direction and Administration
	003 Training
	004 Research and Development
	053 Operation and Maintenance
	101 Management
	800 Other expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3275 Other Communication Services</b>	
	101 Wireless Planning and Coordination
	102 Monitoring Services
	800 Other expenditure

*(i) Science Technology and Environment*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3401 Atomic Energy Research</b>	
	004 Research and Development
	101 Control and Regulatory functions
	102 Surveys and Prospecting for Atomic Minerals
	104 Health Schemes
	200 Common Facilities
	283 Housing
	798 International Cooperation
	800 Other expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3402 Space Research</b>	
	001 Direction and Administration
	101 Space Technology
	102 Space Applications
	103 Space Sciences
	104 Health Schemes
	200 Common Services
	283 Housing
	800 Other expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3403 Oceanographic Research</b>	
	003 Training
	004 Research and Development
	101 Oceanographic Survey (1)
	102 Antarctic Research
	103 Assistance for Oceanographic Research
	104 Polymetallic Nodules Programme
	200 Other Research Schemes
	800 Other expenditure

**Note:**

- (1) Expenditure on Research expedition to South Indian Ocean will be booked under a sub-head "Research Expedition to South Indian Ocean" under this minor head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3425 Other Scientific Research</b>	
<i>01 Survey of India</i>	001 Direction and Administration
	003 Training
	101 Topographical Survey
	102 Assistance to Scientific bodies
	103 Publications of map, charts, reports etc.
	104 Surveys of Developmental Projects
	283 Housing
	800 Other expenditure
 <i>60 Others</i>	
	001 Direction and Administration
	004 Research and Development
	101 National Test Houses
	102 National Atlas and Thematic Mapping Organisation
	151 Assistance to Council of Scientific and Industrial Research
	200 Assistance to other Scientific bodies
	600 Other Schemes
	800 Other expenditure (1)

**Note:**

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

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

*(j) General Economic Services*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3451 Secretariat-Economic Services (1)</b>	
	090 Secretariat (1)
	091 Attached Offices (2)
	092 Other Offices (2)
	101 Planning Commission / Planning Board
	102 District Planning Machinery

**Notes:**

- (1) See Note (1) under "2052- Secretarial-General Services".
- (2) See Note (2) under "2052- Secretariat-General Services",

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3452 Tourism</b>	
<i>01 Tourist Infrastructure (1)</i>	101 Tourist Centre (2)
	102 Tourist Accommodation
	103 Tourist Transport service(4)
	190 Assistance to Public Sector and Other Undertakings
	800 Other expenditure
<i>80 General</i>	
	001 Direction and Administration
	003 Training
	104 Promotion and Publicity (3)
	798 International Cooperation
	800 Other expenditure

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3453 Foreign Trade and Export Promotion</b>	
	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)
	190 Assistance for Public Sector and other undertakings
	194 Assistance for export promotion and market Development (4)
	798 International Cooperation
	800 Other expenditure

**Notes:**

- (1) This minor head will record expenditure on Trade Commissioners abroad.
- (2) Tills minor head will record expenditure on commercial intelligence and statistics.
- (3) This minor head will record expenditure of the Directorate of Export Promotion.
- (4) Tills 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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3454 Census Surveys and Statistics</b>	
<i>01 Census</i>	001 Direction and Administration
	101 Computerisation of census Data
	800 Other expenditure
<i>02 Surveys and Statistics</i>	110 Gazetter and Statistical Memoirs
	111 Vital Statistics (1)
	112 Economic Advice and Statistics
	201 National Sample Survey Organisation
	202 Indian Statistical Institute
	203 Computer Services
	204 Central Statistical Organisation
	205 State Statistical Agency
	800 Other expenditure

**Note:**

- (1) Includes the organisation of "Registrar of Births, Deaths and Marriages."

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3455 Meteorology (1)</b>	
	001 Direction and Administration
	003 Training
	004 Research and Development (3)
	101 Satellite Services (will include space and ground equipment exclusively provided for meteorology)
	102 Observatories and Weather Stations
	104 Instrumentation (2)
	200 Other Meteorological Services
	798 International Cooperation
	800 Other expenditure

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3456 Civil Supplies (1)</b>	
	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 provide 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'.

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

**Note:**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3466 International Financial Institutions</b>	
	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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3475 Other General Economic Services</b>	
	101 Regulation of Monopolies and Restrictive Trade Practices
	102 Regulation of Patents, Designs and Trade Marks
	103 Quality Control and Standardisations
	105 Regulation of Joint Stock Companies
	106 Regulation of Weights and Measures
	107 Regulation of Markets
	108 Urban Oriented Employment Programmes (5)
	109 Nehru Rozgar Yojana.
	110 Exchange loss under Foreign Currency (Non-Resident) Accounts Scheme".
	111 Exchange Loss under Resurgent India Bonds
	200 Regulation of Other Business Undertakings (3)
	201 Land Ceilings (other than agricultural land)(1)
	798 International Cooperation
	800 Other expenditure (4)

**Notes:**

- (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
<b>3601 Grants-in-aid to State Governments (1) (3) (4)</b>	
<i>01 Non-Plan Grants</i>	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
	108 Grants in lieu of pension contributions
	109 Grants towards contribution to Calamity Relief Fund.
	110 Grants to cover gap in resources.
	111 States' share in the proceeds of the Voluntary Disclosure of Income Scheme, 1997
<i>02 Grants for State Plan Schemes</i>	
	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
<i>03 Grants for Central Plan Schemes (1)</i>	
	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
<i>04 Grants for Centrally Sponsored Plan Schemes</i>	
	104 Grants under Proviso to Article 275 (1) of the Constitution
<i>05 Grants for Special Plan Schemes</i>	
	101 Schemes of North Eastern Council
	102 Development of Border Areas.

**Notes:**

- (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.
- (2) Grants as advance plan 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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3602 Grants-in-aid to Union Territory Governments (1) (3)</b>	
<i>01 Non-Plan Grants</i>	101 Grants to meet Non-Plan deficit
	102 Grants in lieu of share in Central Taxes and Duties
	105 Grants from Central Road Fund
<i>02 Grants for Union Territory Plan Schemes</i>	
	101 Block Grants
	102 Grants as advance Plan Assistance for relief on account Natural Calamities (2)
	103 Grants against External Assistance received in kind
<i>03 Grants for Central Plan Schemes (1)</i>	
<i>04 Grants for Centrally Sponsored Plan Schemes</i>	103 National Rural Employment Programme
<i>05 Grants for Special Plan Schemes</i>	
	101 Schemes of North Eastern Council

**Notes:**

- (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'.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****3603    Payment of States' Share of  
Union Excise Duties**

101	States' Share of Basic Union Excise Duties (1)
102	States' Share of Special Union Excise Duties
103	States' Share of Additional Excise Duties in lieu of Sales tax

**Notes:**

- (1) Will include States' share of additional excise duties on mineral products.

**MAJOR 1 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".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3605 Technical and Economic Cooperation with other countries (2)</b>	
	101 Cooperation with other countries (1)
	102 Contribution to United Nations Development Programmes(1)
	103 Contribution to Global Environment Trust Fund.

**Notes:**

- (1) These minor heads will include general assistance to other countries and U. N. Programmes. See also General Direction No. 3.2.
- (2) See Note (1) below Major Head '1605'.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3606 Aid Materials and Equipments (1)</b>	
	201 Assistance from Abu Dhabi fund for Arab Economic Development
	202 Assistance from the Federal Austrian Government
	203 Assistance from the Government of the Kingdom of Belgium
	204 Assistance from the Government of Canada
	205 Assistance from the Government of Czechoslovak Republic
	206 Assistance from the Government of Denmark
	207 Assistance from the European Economic Community
	208 Assistance from the Government of France
	209 Assistance from the Government of Federal Republic of Germany
	210 Assistance from the Government of Hungarian People's Republic
	211 Assistance from the Government of Iraq
	212 Assistance from the Government of Italy
	213 Assistance from the International Development Association
	214 Assistance from I.F.A.D.
	215 Assistance from International Monetary Fund
	216 Assistance from the International Bank for Reconstruction and Development
	217 Assistance from the Government of Japan
	218 Assistance from Kuwait fund for Arab Economic Development
	219 Assistance from the Government of Norway
	220 Assistance from the Government of Netherlands
	221 Assistance from the O.P.E.C. Special Fund
	222 Assistance from the Government of Polish People's Republic
	223 Assistance from the Government of Swiss Confederation and Swiss Banks
	224 Assistance from Saudi fund for Development
	225 Assistance from the Government of United Kingdom
	226 Assistance from the Agency for International Development -U.S.A.

- 227 Assistance from the Government of U.S.A. under PL-480 convertible local currency credits
- 228 Other miscellaneous Loans from the Government of U.S.A.
- 229 Assistance from the Exim Bank of U.S.A. (Repayable in U.S. Dollars)
- 230 Assistance from the Government of Russian Federation
- 231 Assistance from the Government of United Arab Emirates
- 232 Assistance from the Central Republic of Yugoslavia
- 233 Assistance from the Government of Sweden
- 234 Swedish International Development Agency (SIDA)
- 235 Assistance from UN
- 236 Assistance from UNDP
- 237 Assistance from UNICEF
- 238 Assistance from WHO
- 239 Assistance from IAEA, Vienna
- 240 Assistance from DANIDA
- 241 Assistance from New Zealand
- 242 Assistance from the Government of Australia
- 243 Assistance under Colombo Plan
- 244 Assistance from I.L.O.
- 245 Assistance from UNFPA
- 246 Assistance from International Rice Research Institute
- 247 Assistance from Integrated Rural Development
- 248 Assistance from International Development Research Centre

**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/UT Governments" or "7601/7602-Loans to State /UT Governments", as the case may be, depending upon the manner of the utilisation of the aid by the State/U.T. Governments and provisions made therefore in the Central Budget. In the books of the State/U.T. Governments, the corresponding receipt will be shown against the major head "1601—Grants-in-aid from Central Government-02 Grants, for State/Union Territory Plan Schemes—103 Grants against External Assistance received in kind" or "6004—Loans and Advances from the Central Government-02 Loans for State/Union Territory Plan Schemes-103 Loans

against External Assistance received in kind," as the case may be, per contra debit to '3606—etc.' which will be relieved on the basis of sanctions after the materials are issued/utilised. The expenditure by State/U.T. will be shown in their books against the relevant functional major/ minor etc. head. In cases where there is an obligation to create a fund for the aid materials, accounts of such funds will be maintained on pro-forma by the departments concerned.

**RECEIPT HEADS**  
**(Capital Account)**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4000 Miscellaneous Capital Receipts</b>	
<i>01 Civil</i>	101 Grants From U.S.A under the agreement on PL480 and other Funds 1974
	102 Value of Bonus Shares
	103 Sale proceeds of American and Lease Lend Surpluses
	104 Disinvestment of Government's equity holdings
	800 Other Receipts
<i>02 Telecommunications</i>	101 O.Y.T Deposits
	102 Leased Telecommunication Services Deposits
	103 General and Special Category Telephone Deposits
	104 Tatkal-Telephone Scheme Deposits.
	901 Deduct-amount Transferred to major head 5225-Capital Outlay on Telecommunication Services (including Wireless)

***EXPENDITURE HEADS***  
***(Capital Account)***

***A. Capital Account of General Services***

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4046 Capital Outlay on Currency, Coinage and Mint</b>	
	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
	800 Other expenditure
	901 Deduct-Receipts and Recoveries on Capital Account (3)

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4047 Capital Outlay on Other Fiscal Services</b>	
	037 Customs
	038 Union Excise
	039 State Excise
	105 India Security Press, Nasik (1)
	107 Security Printing Press, Hyderabad (2)
	800 Other expenditure

**Notes:**

- (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.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4055 Capital Outlay on Police</b>	
	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
	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.

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4058 Capital Outlay on Stationery and Printing</b>	
	103 Government Presses (1)
	800 Other expenditure

**Note:**

- (1) Sub-heads will be "Buildings", "Machinery and Equipments" and "Other Expenditure"

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS.</b>
<b>4059 Capital Outlay on Public Works (1)</b>	
<i>01 Office Buildings</i>	001 Direction and Administration (2)
	051 Construction (1) (4)
	052 Machinery and Equipment (5)
	201 Acquisition of Land (3)
	799 Suspense (6)
	800 Other expenditure
<i>60 Other Buildings (7)</i>	051 Construction (1) (4)
	800 Other Expenditure
<i>80 General</i>	001 Direction and Administration
	051 Construction (1) (4)
	052 Machinery and Equipment
	201 Acquisition of Land
	799 Suspense (6)
	800 Other expenditure

**Notes:**

- (1) This Major Head and the Minor Head 'Construction' thereunder is intended to record the Capital expenditure by Public Works Department on all non-residential buildings in respect of the following categories: -
- (a) Functions/Organisations covered by the major/sub-major heads falling in the sector "General Services" except the "India Security Press", "Currency Note Press", "Bank Note Press", "Security Paper Mill", 'Mints' and 'Police' for which separate major head have been provided for in the sector.
- (b) All general-purpose office and administrative buildings, irrespective of the function to which they relate. Other principles explained in Note (1) below the Major Head '2059 Public Works' shall apply mutatis mutandis for the accountal of Capital Outlay on construction and acquisition.
- (2) This minor head will record the expenditure on establishment of P.W.D exclusively engaged for capital works relating to non-residential buildings. Where such establishment caters to the expenditure on buildings for residential and other functional purposes and also roads and bridges, proportionate establishment charges should be transferred pro-rata to those heads of account from this minor head. For this purpose, a deduct sub-head "Deduct-Establishment charges transferred pro-rata to other capital major heads" may be opened. The contra debits for these adjustments will appear as object classification under the sub-head 'Buildings' below the programme minor heads under the functional capital major head concerned or under appropriate programme minor head below '4216- Capital Outlay on Housing' or '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'.

<b>MAJOR / <i>SUB-MAJOR HEADS</i></b>	<b>MINOR HEADS</b>
<b>4070 Capital Outlay on Other Administrative Services</b>	
	003 Training
	800 Other expenditure

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4075 Capital Outlay on Miscellaneous General Services</b>	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)

**Notes:**

(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 instalments 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 instalments 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-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 instalments over a period of 30 years, assuming the same rate of interest as for the annuities.

These payments will be debited to the minor head "Equated Payment on account of capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments" under the Major Head "2071-Pension and Other Retirement Benefits" by per contra credit, in the books of Government to the heads:-

- (a) "Deduct-Receipts and recoveries on capital account" under the minor head "Payment to the Government of U. K. for the purchase of sterling annuities" (in respect of principal portion) and
  - (b) "Miscellaneous Interest Receipts" under the sub-major head "01-Interest from State Governments" and "02-Interest from Union Territory Governments" below the major head "0049 Interest Receipts" (in respect of interest portion).
- (2) The receipts on account of the sale proceeds may be booked to a deduct head with the nomenclature "Deduct-Receipts on account of sale of immovable properties under Chapter XX-C of Income Tax Act, 1961".

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4076 Capital Outlay on Defence Services</b>	
<i>01 Army</i>	050 Land (1)
	101 Aircraft and aeroengine
	102 Heavy and Medium vehicles
	103 Other Equipments
	105 Military Farms
	106 Procurement of Rolling Stock.
	112 Rashtriya Rifles
	113 National Cadet Corps.
	202 Construction Works
	799 Stock Suspense
<i>02 Navy</i>	050 Land (1)
	101 Aircraft and aeroengine
	102 Heavy and Medium vehicles
	103 Other Equipments
	202 Construction Works
	204 Naval Fleet
	205 Naval Dockyards/Projects.
<i>03 Air Force</i>	050 Land (1)
	101 Aircraft and aeroengine
	102 Heavy and Medium vehicles
	103 Other Equipments
	202 Construction Works
	206 Special Projects
<i>04 Ordnance Factories</i>	052 Machinery and Equipment
	111 Works
	799 Suspense
<i>05 Research &amp; Development Organisation</i>	111 Works
<i>06 Inspection Organisation</i>	111 Works
<i>07 Special metals and Super Alloys Project</i>	208 Special metals and super Alloys Project

**Note:**

- (1) This will record expenditure on acquisition of land other than that required for specific work projects.

## B. Capital Account of Social Services

### (a) Capital Account of Education, Sports, Art and Culture

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>	
<i>01 General Education</i>	
	201 Elementary Education (1)
	202 Secondary Education (1)
	203 University and Higher Education (1)
	204 Adult Education (1)
	205 Languages Development
	600 General
	800 Other expenditure
<i>02 Technical Education</i>	
	103 Technical Schools (1)
	104 Polytechnics (1)
	105 Engineering Technical Colleges and Institutes (1)(2)
	800 Other expenditure
<i>03 Sports and Youth Services</i>	
	101 Youth Hostels
	102 Sports Stadia
	800 Other expenditure
<i>04 Art and Culture</i>	
	101 Fine Arts Education (1 )
	104 Archives (1)
	105 Public Libraries (1)
	106 Museums (1)
	108 Anthropological Survey
	109 Acquisition of Nizam's Jewellery.
	800 Other expenditure

**Notes:**

- (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*

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4210 Capital Outlay on Medical and Public Health</b>	
<i>01 Urban Health Services</i>	102 Employees State Insurance Scheme
	103 Central Govt. Health Scheme
	104 Medical Stores Depot (1)
	108 Departmental Drug Manufacture (2)
	109 School Health Scheme
	110 Hospital and Dispensaries (4)
	200 Other Health Schemes
	800 Other expenditure
<i>02 Rural Health Services</i>	
	101 Health sub-centres
	102 Subsidiary Health Centres
	103 Primary Health Centres
	104 Community Health Centres
	110 Hospitals and Dispensaries (4)
	800 Other expenditure
<i>03 Medical Education Training and Research</i>	
	101 Ayurveda
	102 Homeopathy
	103 Unani
	104 Siddha
	105 Allopathy
	200 Other Systems
<i>04 Public Health</i>	
	101 Prevention and Control of Diseases
	106 Manufacture of Sera/Vaccine
	107 Public Health Laboratories (3)
	112 Public Health Education
	200 Other Programmes
<i>80 General</i>	
	190 Investments in Public Sector and other Undertakings
	800 Other expenditure

**Notes:**

- (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.

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4211 Capital Outlay on Family Welfare</b>	
	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*

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

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

**Note:**

- (1) For adjustment of debits on account of charges of Establishments/Tools and plant charges transferred from "2059"/"4059". Please see Note 2 below those major heads.
- (2) The expenditure on Police Housing will be classified under the major head '4055 - Capital Outlay on Police'.

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

*60 Other Urban  
Development Schemes*

001	Direction and Administration
050	Land
051	Construction
052	Machinery and Equipment
190	Investments in Public Sector and other Undertakings

*(d) Capital Account of Information and Broadcasting*

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4221 Capital Outlay on Broadcasting</b>	
<i>01 Sound Broadcasting</i>	052 Machinery and Equipment
	201 Studios (1)
	202 Transmitters (1)
	799 Suspense
	800 Other expenditure
<i>02 Television</i>	052 Machinery and Equipment
	201 Studios (1)
	202 Transmitters (1)
	799 Suspense
	800 Other expenditure
<i>80 General</i>	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***

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>	
<i>01 Welfare of Scheduled Castes</i>	
	102 Economic Development
	190 Investments in Public Sector and other Undertakings
	277 Education
	282 Health
	283 Housing
	800 Other expenditure
<i>02 Welfare of Scheduled Tribes</i>	
	102 Economic Development
	190 Investments in Public Sector and other Undertakings
	277 Education
	282 Health
	283 Housing
	800 Other expenditure
<i>03 Welfare of Backward Classes</i>	
	102 Economic Development
	190 Investments in Public Sector and other Undertakings
	277 Education
	282 Health
	283 Housing
	800 Other expenditure
<i>80 General</i>	
	190 Investments in Public Sector and other Undertakings
	800 Other expenditure

**(g) Capital Account of Social Welfare and Nutrition**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4235 Capital Outlay on Social Security and Welfare</b>	
<i>01 Rehabilitation</i>	101 Dandakamaya Development Scheme
	105 Repatriates from Sri Lanka
	109 Development of Andaman and Nicobar Islands for Rehabilitation
	140 Rehabilitation of repatriates from other countries
	201 Other Rehabilitation Schemes
	800 Other Expenditure
	Each major scheme will be a minor head
<i>02 Social Welfare</i>	
	101 Welfare of handicapped
	102 Child Welfare
	103 Women's Welfare
	104 Welfare of aged, infirm and destitute
	105 Prohibition
	106 Correctional Services
	190 Investments in Public Sector and other Undertaking
	800 Other expenditure
	Each Scheme will be a minor head
<i>60 Other Social Security and Welfare Programmes</i>	
	800 Other expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>4236 Capital Outlay on Nutrition</b>		
<i>01 Production of Nutritious Foods and Beverages</i>	190	Investments in Public Sector and other Undertakings
	800	Other expenditure
<i>02 Distribution of Nutritious Foods and Beverages</i>	190	Investments in public sector and other Undertakings
	800	Other expenditure
<i>80 General</i>	190	Investments in Public sector and other Undertakings
	800	Other expenditure

*(h) Capital Account of Others Social Services*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>4250 Capital Outlay on other Social Services</b>		
	101	Natural Calamities
	201	Labour
	203	Employment
	800	Other expenditure

## C. Capital Account Of Economic Services

### *(a) Capital Account of Agriculture and Allied Activities*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4401 Capital Outlay on Crop Husbandry (1)</b>	
	101 Farming Cooperatives
	102 Food Grains Crops
	103 Seeds (2)
	104 Agricultural Farms (3)
	105 Manures and Fertilisers
	107 Plant Protection
	108 Commercial Crops
	112 Development of Pulses
	113 Agricultural Engineering
	114 Development of Oil Seeds
	119 Horticulture and Vegetable Crops
	190 Investments in Public Sector and other Undertakings (4)
	800 Other expenditure

**Notes:**

- (1) Sub-heads "Buildings" and "Equipments" may be opened below the concerned programme minor heads, wherever necessary.
- (2) This will include expenditure on seed farms.
- (3) This will include expenditure on commercial, experimental and other agricultural farms other than seed farms.
- (4) The name of each Public Sector and other Undertaking will appear as a distinct Sub-head below this Minor Head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4402 Capital Outlay on Soil and Water Conservation</b>	101 Soil Survey and Testing 102 Soil Conservation 203 Land Reclamation and Development 800 Other expenditure
<b>4403 Capital Outlay on Animal Husbandry</b>	101 Veterinary Services and Animal Health 102 Cattle and Buffalo Development 103 Poultry Development 104 Sheep and Wool Development 105 Piggery Development 106 Other Live Stock Development 107 Fodder and Feed Development 109 Extension and Training 111 Meat Processing 190 Investments in Public Sector and Other Undertakings 800 Other expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4404 Capital outlay on Dairy Development (1)</b>	
	102 Dairy Development Projects
	109 Extension and Training Each Milk supply scheme will be a minor head
	190 Investments in Public Sector and other Undertakings
	800 Other expenditure

**Note:**

- (1) This major head will record the capital expenditure on the various departmentally run milk supply schemes also.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4405 Capital Outlay on Fisheries</b>	
	001 Direction and Administration
	101 Inland Fisheries
	102 Estuarine/Brackish Water Fisheries
	103 Marine Fisheries
	104 Fishing Harbour and Landing Facilities
	105 Processing, Preservation and Marketing
	109 Extension and Training
	190 Investments in Public Sector and other Undertakings
	191 Fishermen's Cooperatives
	800 Other expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4406 Capital Outlay on Forestry and Wild Life</b>	
<i>01 Forestry</i>	070 Communication and Buildings
	101 Forest Conservation, Development and Regeneration (2)
	102 Social and Farm Forestry
	105 Forest Produce
	112 Rosin and Turpentine Factories
	190 Investments in Public Sector and other Undertakings (1)
	800 Other expenditure
<i>02 Environmental Forestry and Wild Life</i>	
	110 Wildlife
	111 Zoological Park
	112 Public Gardens
	800 Other expenditure

**Notes:**

- (1) The name of each Public Sector and other Undertaking will appear as & Sub-head below this minor head.
- (2) This minor head will include expenditure on acquisition and development of forests.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4407 Capital Outlay on Plantations</b>	
<i>01 Tea</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>02 Coffee</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other expenditure
<i>03 Rubber</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other expenditure
<i>04 Spices</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other expenditure
<i>60 Others</i>	310 Jute 811 Coconuts 813 Cashew 829 Arccanut

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4408 Capital Outlay on food</b>	
<b>Storage and Warehousing</b>	
<i>01 Food</i>	
	101 Procurement and Supply (1)
	103 Food processing
	190 Investments in Public Sector and other Undertakings
	800 Other expenditure
<i>02 Storage and Warehousing</i>	
	101 Rural Godown programmes
	190 Investments in Public sector and other Undertakings
	800 Other expenditure

**Note:**

- (1) This minor head will record the expenditure on Government Grain Supply Schemes relating to procurement, storage and distribution of food grains and pulses. Each such scheme will appear as a sub-head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>4415 Capital Outlay on Agricultural Research and Education</b>		
<i>01 Crop Husbandry</i>	004	Research
	277	Education
	800	Other expenditure
<i>02 Soil and Water Conservation</i>	004	Research
	277	Education
	800	Other expenditure
<i>03 Animal Husbandry</i>	004	Research
	277	Education
	800	Other expenditure
<i>04 Dairy Development</i>	004	Research
	277	Education
	800	Other expenditure
<i>05 Fisheries</i>	004	Research
	277	Education
	800	Other Expenditure
<i>06 Forestry</i>	004	Research
	277	Education
	800	Other expenditure
<i>07 Plantations</i>	004	Research
	277	Education
	800	Other expenditure
<i>80 General</i>	004	Research
	277	Education
	800	Other expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4416 Investments in Agricultural Financial Institutions</b>	
	190 Investments in Public sector and other Undertakings
	200 Other Investments

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4425 Capital Outlay on Co- operation</b>	
	001 Direction and Administration
	003 Training
	004 Research and Evaluation
	106 Investments in multi-purpose Rural Cooperatives
	107 Investments in Credit Cooperatives
	108 Investments in other Cooperatives
	190 Investments in Public Sector and other Undertakings
	200 Other Investments

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4435 Capital Outlay on Other Agricultural Programmes</b> <i>01 Marketing and Quality Control</i>	101 Marketing facilities 102 Grading and quality control facilities 190 Investments in Public sector and other Undertakings 800 Other expenditure
<i>60 Others</i>	Each programme not covered elsewhere will be a minor head

*(b) Capital Account of Rural Development*

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4515 Capital Outlay on other Rural Development Programmes</b>	101 Panchayati Raj 102 Community Development 103 Rural Development 800 Other expenditure

*(c) Capital Account of Special Areas Programme*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4551 Capital Outlay on Hill Areas</b>	
<i>01 Western Ghats</i>	
<i>60 Other Hill Areas</i>	Minor heads corresponding to functional major heads/sub major heads may be opened as necessary

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4552 Capital Outlay on North Eastern Areas</b>	
	Minor heads corresponding to functional major heads/sub major heads may be opened as necessary

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****4575 Capital Outlay on other  
Special Areas Programmes***01 Dangs District**02 Backward Areas**03 Tribal Areas**04 Ladakh Autonomous Hill  
Development Council**05 Jharkand Area Autonomous  
Council**60 Others*

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

*(d) Capital Account of Irrigation and Flood Control*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4701 Capital outlay on Major and Medium Irrigation (1)</b>	
<i>01 Major Irrigation-Commercial</i>	Each project will be a minor head (2)
	001 Direction and Administration
	052 Machinery and Equipment
	799 Suspense
<i>02 Major Irrigation -Non-Commercial</i>	Each project will be a minor head (2)
	001 Direction and Administration
	052 Machinery and Equipment
	799 Suspense
<i>03 Medium Irrigation-Commercial</i>	Each project will be a minor head (2)
	001 Direction and Administration
	052 Machinery and Equipment
	799 Suspense
<i>04 Medium Irrigation-Non-Commercial</i>	Each project will be a minor head (2)
	001 Direction and Administration
	052 Machinery and Equipment
	799 Suspense
<i>80 General</i>	
	001 Direction and Administration
	002 Data Collection
	003 Training
	004 Research
	005 Survey and Investigation
	052 Machinery & Equipment
	190 Investments in Public Sector and other Undertakings
	799 Suspense
	800 Other Expenditure

**Notes:**

(1) Sec Notes (1) and (2) under the major head "2701"

- (2) (a) For 'Irrigation Projects', the sub heads will be 'Reservoirs', 'Dam and Appurtenant Works', 'Spill Way', 'Barrage', 'Wier', 'Buildings', 'Canals', 'Branches', 'Distributories', 'Water Courses'. In addition, sub-heads with nomenclature "Advances to other Governments and agencies for common works" and "Deduct-Advances recovered from other Governments and agencies for common works", may be opened wherever necessary (b) For "Navigation Schemes", the sub heads will be 'Interconnecting channels', 'Locks', 'Quays', 'Wharfs and jetties' 'Dredging' and 'Buildings'.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4702 Capital Outlay on Minor Irrigation</b>	
	101 Surface Water
	102 Ground Water
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4705 Capital Outlay on Command Area Development</b>	
	Each Command Area Development (1)

**Note:**

(1) See Note (1) below the major head "2705 Command Area Development".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4711 Capital Outlay on Flood Control projects</b>	
<i>01 Flood Control</i>	001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure Each Hood Control Project will be a Minor Head (1)
<i>02 Anti-sea Erosion Projects</i>	001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure
<i>03 Drainage</i>	001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure

**Note:**

- (1) For this minor head the sub heads will be embankments, Protective works and Buildings.

*(e) Capital Account of Energy*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4801 Capital Outlay on Power Projects</b>	
<i>01 Hydel Generation</i>	001 Direction and Administration
	052 Machinery and Equipment
	190 Investments in Public Sector and other Undertakings
	799 Suspense Each Hydel-Electric Scheme (1)
	800 Other Expenditure
<i>02 Thermal Power Generation</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	190 Investments in Public Sector and other Undertakings
	799 Suspense Each Thermal Power Scheme (2)
	800 Other Expenditure
<i>03 Nuclear Power Generation</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	102 Fuel
	103 Waste Management
	104 Fast Breeder Reactor.
	190 Investments in Public Sector and other undertakings
	799 Suspense Each Nuclear Power Scheme
	800 Other Expenditure
<i>04 Diesel/Gas Power Generation</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	190 Investments in Public Sector and other undertakings
	799 Suspense Each Diesel/Gas Power Scheme (3)
	800 Other Expenditure

*05 Transmission and  
Distribution (4)*

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other undertakings
799	Suspense
	Each Transmission and Distribution Scheme (5)
800	Other Expenditure

*06 Rural Electrification*

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other Undertakings
799	Suspense
800	Other Expenditure

*80 General*

001	Direction and Administration
003	Training
004	Research and Development
101	Investments in State Electricity Boards
190	Investment in Public Sector and Other Undertakings
800	Other Expenditure

**Notes:**

- (1) The sub heads will be 'Dams', 'Barrage', 'Power House', 'Water Conduit System', 'Tail Race Channel', 'Generating Plant and Machinery', 'Transmission', 'Distribution', 'Ancillary Works', 'Machinery and equipment, 'Buildings' and 'Other expenditure'.
- (2) The sub-heads will be 'Power House', 'Boiler Plants and Turbines', 'Coal and ash handing systems', 'Water Treatment and Cooling', 'Transmission', 'Distribution', 'Ancillary Works', 'Buildings' and 'Other expenditure'.
- (3) The sub-heads will be 'Power House', 'Power Plant' and 'Ancillary Works'.
- (4) This sub-major head will record the expenditure on general transmission and distribution schemes, which cannot be related as such to specific generating systems such as 'Hydro' or 'Thermo' electric schemes.
- (5) Each scheme such as the "Load Despatching Station" will appear as a minor-head with suitable sub-heads thereunder. Expenditure of non-scheme nature such as that on "Load Despatching Institute" will however be recorded under the major head "4701-Capital Outlay on Major and Medium Irrigation" and "4801-Capital Outlay on Power Projects" as the case may be.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4802 Capital Outlay on Petroleum</b>	
<i>01 Exploration and Production of Crude Oil and Gas</i>	
	190 Investments in Public Sector and other undertakings
	800 Other Expenditure
<i>02 Refining and Marketing of Oil and Gas</i>	
	190 Investments in Public Sector and other undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4803 Capital outlay on Coal and Lignite</b>	
	190 Investments in public sector and other undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4810 Capital Outlay on Non-Conventional sources of Energy</b>	
	101 Bio-energy.
	102 Solar
	103 Wind
	600 Others

*(f) Capital Account of Industry and Minerals*

<b>MAJOR / SUB-MAJOR BEADS</b>	<b>MINOR HEADS</b>
<b>4851 Capital Outlay on Village and Small Industries</b>	
	101 Industrial Estates
	102 Small scale Industries
	103 Handloom Industries
	104 Handicraft Industries
	105 Khadi and Village Industries
	106 Coir Industries
	107 Sericulture Industries
	108 Powerloom Industries
	109 Composite Village and Small Industries Cooperatives
	200 Other village Industries (1)
	800 Other Expenditure

**Note:**

(1) Not covered by Khadi Village Industry Commission

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4852 Capital Outlay on Iron and Steel Industries</b>	
<i>01 Mining</i>	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other expenditure
<i>02 Manufacture</i>	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries</b>	
<i>01 Mineral Exploration and Development (1)</i>	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other Expenditure
<i>02 Non-Ferrous Metals</i>	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other Expenditure
<i>60 Other Mining and Metallurgical Industries</i>	004 Research and Development
	190 Investments in Public sector and other undertakings
	800 Other Expenditure

**Note:**

- (1) This sub-major head will include capital expenditure on general schemes of mineral exploration and development (e.g.) Geological Survey of India.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4854 Capital outlay on Cement and Non-metallic Mineral Industries</b>	
<i>01 Cement</i>	004 Research and Development
	190 Investments in Public sector and other undertakings
	800 Other Expenditure
<i>60 Others</i>	004 Research and Development
	190 Investments in Public sector and other undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4855 Capital Outlay on Fertilizer Industries</b>	
	004 Research and Development
	101 Investments in Cooperative Fertilizer Factories
	190 Investment in Public sector and other undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4856 Capital Outlay on Petrochemical Industries</b>	
	004 Research & Development
	190 Investments in Public Sector and other undertakings
	200 Other Investments

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4857 Capital Outlay on Chemicals and Pharmaceutical Industries</b>	
<i>01 Chemical and Pesticides Industries</i>	
	004 Research and Development
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure
<i>02 Drugs and Pharmaceutical Industries</i>	
	004 Research and Development
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4858 Capital Outlay On Engineering Industries</b>	
<i>01 Electrical Engineering Industries</i>	004 Research and Development 190 Investment in Public sector and other undertakings 800 Other Expenditure
<i>02 Other Industrial Machinery Industries</i>	004 Research and Development 190 Investments in Public Sector and other undertakings 800 Other Expenditure
<i>03 Transport Equipment Industries</i>	004 Research and Development 190 Investment in Public Sector and Other undertakings 800 Other Expenditure
<i>04 Ship-Building Industries</i>	004 Research and Development 190 Investment in Public Sector and Other undertakings 800 Other Expenditure
<i>05 Air Craft Industries</i>	004 Research and Development 190 Investment in Public Sector and Other undertakings 800 Other Expenditure
<i>60 Other Engineering Industries</i>	004 Research and Development 190 Investment in Public sector and other Undertakings 800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4859 Capital Outlay on Telecommunication and Electronic Industries</b>	
<i>01 Telecommunications</i>	004 Research and Development
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure
<i>02 Electronics</i>	004 Research and Development
	190 Investment in Public Sector and Other Undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4860 Capital Outlay on Consumer Industries (1)</b>	
<i>01 Textiles</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>03 Leather</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>04 Sugar</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>05 Paper and Newsprint</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>60 Others</i>	101 Edible Oils 102 Foods and Beverages 206 Distilleries 212 Soap 213 Plastics 214 Toilet Preparation 216 Photo Films 217 Jute 218 Salt 600 Others

**Note:**

- (1) Minor heads below sub major heads 01 to 05 will appear as sub-heads below each of the minor heads below sub major head "60 others".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4861 Capital Outlay on Atomic Energy Industries</b>	
<i>01 Heavy Water</i>	Each Heavy Water Plant will be a Minor Head (1)
	204 Heavy Water Production (2)
	207 Feed Stock Materials
	208 Improvements/modifications to Heavy Water Plants.
	209 Housing Colonies for Heavy Water Plants.
	800 Other Expenditure
<i>02 Atomic Minerals</i>	201 Atomic Mineral Division
	800 Other Expenditure
<i>60 Others</i>	103 Thorium Extraction
	105 Waste Treatment Facility
	190 Investments in Public sector and other undertakings
	201 Bhabha Atomic Research Centre
	202 Nuclear Fuel Complex
	203 Fuel Reprocessing
	204 Radiation
	205 Centre for Advanced Technology.
	208 Rare Earth Development
	800 Other Expenditure

**Notes:**

- (1) This minor head is intended to record only the cost of installation of heavy water plants.
- (2) This minor head will record the operational expenses of Heavy Water Plants in operation on gross basis and cost of the finished product at predetermined rates shall be deducted to arrive at the net operational cost.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4875 Capital Outlay on Other Industries</b>	
<i>01 Opium and Alkaloid Industries</i>	
	107 Ghazipur Opium Factory
	108 Neemuch Opium Factory
	109 Ghazipur Alkaloid Works
	110 Neemuch Alkaloid Works
<i>60 Other Industries</i>	
	004 Research and Development
	190 Investments in Public sector and other undertakings (1)
	800 Other Expenditure

**Note:**

- (1) This minor head will record investments in industries which cannot be accommodated under any other major head in the sector "Industries", such as the National Buildings Construction Corporation, Engineers (India) Ltd. etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4885 Other Capital Outlay on Industries and Minerals</b>	
<i>01 Investments in Industrial Financial Institutions</i>	
	190 Investments in Public sector and other undertakings (1)
	200 Other Investments
<i>02 Development of Backward Areas</i>	
	190 Investments in Public sector and other undertakings
	800 Other Expenditure
<i>60 Others</i>	
	800 Other Expenditure

**Note:**

- (1) This minor head will include investments in "State Financial Corporations".

**(g) Capital Account Of Transport**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5002 Capital Outlay on Indian Railways-Commercial Lines</b>	
<i>01 New Lines</i>	121 Construction of New Lines 122 Purchase of New lines and restoration of dismantled lines 800 Other Expenditure
<i>02 Traffic Facilities</i>	134 Gauge Conversion 135 Doubling 200 Other Traffic Facilities (This will include Yard remodelling and others as sub heads)
<i>03 Rolling Stock</i>	131 Wagons 136 Locomotives 137 EMUs 200 Other Rolling stock
<i>04 Track Renewals</i>	
<i>05 Bridge Works</i>	
<i>06 Signalling and Telecommunication</i>	159 Taking over of lines from P&T 160 Original Works 200 Others
<i>07 Electrification</i>	160 Original works 200 Others
<i>08 Road Safety</i>	101 Road Safety Works-Conversion of Unmanned Level Crossing into Manned Level Crossings 102 Road Safety Works-Conversion of Level Crossing into Road over Bridges/Road under Bridge
<i>09 Machinery and Plant</i>	
<i>10 Workshops</i>	162 Production Units 200 Other Workshops and Sheds

*11 Staff Welfare**12 Staff Quarters**13 User's Amenities*

101	Passenger Amenities
200	Other Amenities

*14 Investments in Government Commercial Undertakings*

101	Roadways
200	Other undertakings

*15 Inventories*

101	Manufacturing Suspense
700	Miscellaneous Advances
799	Stores Suspense

*16 Metropolitan Transport Projects**18 Deduction of Expenditure*

901	Receipt on Capital Account
902	Amount met from Railway Depreciation Reserve Fund
903	Amount met from Railway Development Fund
904	Amount met from Railway Accident Compensation, Safety and Passenger Amenities Fund
905	Amount met from Railway Pension Fund
906	Transferred amount to Major Head 3004-Open Line Works (Revenue Works) from which the expenditure is met
907	Deduct amount met from Capital Fund.

*60 Other Electrical Works*

161	DMC Renewals
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*80 General*

117	Computerisation
118	Railway Research

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5003 Capital Outlay on Indian Railways-Strategic Lines</b>	
	101 Manufacturing Suspense
	102 Rolling Stock
	103 Track Renewals
	104 Bridge Works
	105 Taking over of line wires from P & T Deptt.
	106 Electrification Projects
	107 Other Electrical Works
	108 Machinery and Plant
	109 Workshops including Production Units
	110 Staff Quarters
	111 Amenities for Staff
	112 Passenger Amenities
	113 Other Railway User's Amenities
	114 Investment in Govt. Commercial undertakings- Road Services
	115 Signalling and Telecommunication Works
	116 Other Specified Works
	117 Computerisation
	118 Railway Research
	119 Transport Projects
	120 New lines (Construction)
	121 Purchase of new lines
	122 Restoration of dismantled lines
	123 Traffic Facilities-Yard remodelling and Others
	124 Road Safety Works-Conversion of Unmanned Level Crossing into Manned Level Crossings
	125 Road Safety Works-Conversion of Level Crossing into Road over Bridges/Road under Bridge
	134 Gauge Conversion
	135 Doubling
	190 Investment in Govt. Commercial undertakings- Other public sector undertakings
	700 Miscellaneous Advance
	799 Stores Suspense
	901 Deduct-Receipt on Capital Accounts
	902 Deduct-Amount met from Railway Depreciation Reserve Fund
	903 Deduct-Amount met from Railway Development Fund

- 904 Deduct-Amount met from Railway Accident Compensation, Safety and Passengers Amenities fund
- 905 Deduct-Amount met from Railway Pension Fund
- 906 Transfer amount to major Head 3004-Open Line Works (Revenue Works) from which expenditure is met

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>5051 Capital Outlay on Ports and Light Houses</b>		
<i>01 Major Ports</i>	001	Direction and Administration A minor head for each Major Port (1)
<i>02 Minor Ports</i>	200	Other Small Ports A minor head for each Minor Port
<i>03 Light Houses and light ships</i>	101	Construction and Development of Light Houses
	103	Construction and Development of other Navigational Aids (2)
	799	Suspense
	800	Other Expenditure (3)
<i>80 General</i>	001	Direction and Administration
	003	Training
	004	Research and Development
	190	Investments in Public Sector and other undertakings
	800	Other Expenditure

**Notes:**

- (1) The minor heads will record the expenditure on development under the following sub-heads with suitable detailed heads thereunder-
  - (1) Preliminary Expenses.
  - (2) Acquisition of Land.
  - (3) Construction of docks, berths and jetties.
  - (4) Port equipment and machinery.
  - (5) Transport facilities and fleet.
  - (6) Floating craft.
  - (7) Warehousing facilities.
  - (8) Buildings.
  - (9) Suspense.
  - (10) Other expenditure.
- (2) This minor head will include expenditure on lightships, beacons, radar reflectors, buoys, launches, etc.
- (3) This minor head will include expenditure on buildings for offices of the Department of lighthouses and lightships.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**5052    Capital Outlay on Shipping**

*01 Overseas Shipping*

190	Investments in Public sector and other undertakings
201	Acquisition and Expansion of Tonnage (1)
800	Other Expenditure

*02 Coastal Shipping*

190	Investments in public sector and other undertakings
201	Acquisition and Expansion of Tonnage (1)
800	Other Expenditure

*80 General*

190	Investments in public sector and other undertakings
201	Acquisition and Expansion of Tonnage (1)
800	Other Expenditure (2)

**Notes:**

- (1) This minor head will record expenditure on purchase of ships for departmentally run services.
- (2) This minor head will include expenditure on buildings for offices of the Department of shipping.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5053 Capital Outlay on Civil Aviation</b>	
<i>01 Air Services</i>	190 Investments in public sector and other undertakings
	800 Other Expenditure
<i>02 Air Ports</i>	102 Aerodromes
	190 Investments in Public Sector and Other undertakings
	800 Other Expenditure
<i>60 Other Aeronautical Services</i>	
	052 Machinery and Equipment
	101 Communications
	102 Navigation and Air Route Services
	103 Safety
	104 Traffic Control
	800 Other Expenditure
<i>80 General</i>	
	003 Training and Education
	004 Research and Development
	101 Inspection
	283 Housing
	799 Suspense
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5054 Capital Outlay on Roads and Bridges (1) (3)</b>	
<i>01 National Highways (2)</i>	052 Machinery & Equipment 101 Permanent Bridges (2) 337 Road Works 799 Suspense 800 Other Expenditure
<i>02 Strategic and Border Roads</i>	052 Machinery and Equipment 101 Bridges 337 Road works 799 Suspense 800 Other Expenditure
<i>03 State Highways</i>	052 Machinery and Equipment 101 Bridges 337 Road works 799 Suspense 800 Other Expenditure
<i>04 District &amp; Other Roads</i>	101 Bridges 337 Road works 800 Other Expenditure
<i>05 Roads</i>	052 Machinery and Equipment Inter-State or Economic Importance. 101 Bridges 337 Roads Works 799 Suspense 800 Other Expenditure.
<i>80 General</i>	003 Training 004 Research 190 Investments in public sector and the undertakings 800 Other Expenditure

**Notes:**

- (1) For adjustment of debits on account of pro-rata charges of establishment /tools and plants charges transferred from 2059/4059 public works/capital outlay on Public works see note below these major heads.

- (2) The expenditure to be met out of the "National Highways Permanent Bridges Fees Fund" will be exhibited under the detailed head "Major Works" below the sub-head "Works financed from National Highways Permanent Bridges Fees Fund".
- (3) The expenditure to be met out of the Police Funds will be classified under the major head '4055 -Capital Outlay on Police'.

**MAJOR / SUB-MAJOR HEADS**  
**5055 Capital Outlay on Road  
 Transport**

**MINOR HEADS**

	Each Departmental Undertaking will be a Minor Head
050	Lands and Buildings
102	Acquisition of Fleet
103	Workshop Facilities
190	Investments in Public sector and other undertakings
799	Suspense
800	Other Expenditure

**MAJOR / SUB-MAJOR HEADS**  
**5056 Capital Outlay on Inland  
 Water Transport**

**MINOR HEADS**

	Each Departmental Undertaking will be a Minor Head
101	Landing Facilities
102	Workshop Facilities
104	Navigation
190	Investments in Public Sector and other undertakings
800	Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5075 Capital Outlay on Other Transport Services</b>	
<i>01 River Training Works</i>	201 Farakka Project
	600 Other River Training Works
<i>60 Others</i>	190 Investments in Public Sector and other undertakings
	800 Other Expenditure

*(h) Capital Account Of Communication*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5201 Capital Outlay on Postal Services</b>	
	003 Training
	101 Postal Network (1)
	104 Mechanisation and Modernisation of Postal Services
	202 Administrative Offices (2)
	203 Staff Quarters (2)
	204 R.M.S.Vans
	205 Civil Engineering Suspense (3)
	901 Deduct amount met from - Capital Reserve Fund
	902 Deduct amount met from - Depreciation on historical costs

**Notes:**

- (1) This minor head will have the following sub-heads:-
  - (a) Land
  - (b) Buildings
  - (c) Mail motor vehicles
  - (d) Other motor vehicles and launches; and
  - (e) Internal plant
- (2) These minor heads will have the following sub-heads
  - (i) Land
  - (ii) Buildings
- (3) This minor head will have the following sub-heads/Detailed heads :
  - (i) Civil Engineering store suspense
    - (a) Debit Stock
    - (b) Credit Issued to New Assets
    - (c) Net Deposits
    - (d) Recoveries:
      - (i) Issued to working Expenses.
      - (ii) Issued to sales, transfers etc.
    - (e) Net Suspense
      - (ii) Purchase
        - (a) Debits
        - (b) Credits
        - (c) Net Debits
  - (iii) Miscellaneous Civil Engineering Advances.
    - (a) Debits
    - (b) Credits
    - (c) Net Debits

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5225 Capital Outlay on Telecommunication Services (I)</b>	
<i>01 Telegraph and Telex Systems</i>	201 Telegraphs Offices 202 Telex System
<i>02 Local Telephone systems</i>	201 Telephone Exchange (Automatic) 202 Telephone Exchanges (Manual) 204 Indian Mobile Personal Communication Services 205 Inet and Internet
<i>03 Long distance switching systems</i>	201 Trunk Automatic Exchanges 202 STD and other trunk dialing systems 203 Manual Trunk Exchanges
<i>04 Long distance Transmission systems</i>	201 Coaxial cable systems 202 Other Trunk cable systems 203 Microwave Radio Relay systems 204 U.H.F. and V.H.F. Relay Systems 205 Open Wire and Courier Systems 206 H.F. Radio systems 207 Voice Frequency Telegraphy 208 Satellite Schemes 209 Optical Fibres Cable System 210 Village Public Telephones 799 Suspense(2)
<i>05 Ancillary Systems</i>	201 Telecommunication Engineering Centres 202 Training Centres 203 Technical and Development Circles 204 Stores Depots 205 Telecommunication Factories 206 Telecommunication Industries (3) 207 Posts and Telegraphs Civil Engineering wing (4) 208 Telecommunication computer system 209 Quality Assistance Circle
<i>60 Other Lands and Buildings</i>	202 Administrative Offices 203 Staff Quarters

*80 General*

102	Stores suspense Account
103	Manufacturing Suspense Account
190	Investment in Public sector and other undertakings
201	Civil Engineering Stores Suspense Accounts
800	Other Expenditure
901	Deduct-Amount met from advance Rentals under O.Y.T. and other schemes
902	Deduct- Expenditure met from Capital Reserve Fund
903	Deduct- Depreciation historical cost transferred from revenue
904	Deduct-Amount transferred from revenue
905	Deduct-Amount met from Deposits on leased Telecommunication Services.
906	Deduct-Amount met from Deposits for Tatkal Telephone Scheme.

**Notes:**

- (1) The following sub-heads may be opened under any of the minor heads below this major head by the P&T Board depending upon the necessity.
  - (i) land
  - (ii) Building
  - (iii) Apparatus and Plant
  - (iv) Teleprinter and subscriber's installations
  - (v) Motor vehicles and launches
  - (vi) Installation Test equipment
  - (vii) Cables
  - (viii) Lines and Wires
  - (ix) Subscribers' Installations
  - (x) Direction and Administration
  - (xi) Masts and Aerials
  - (xii) Direction and Execution
- (2) Please see Note (6) below the major head '3225'.
- (3) Each industry/Company will appear as a distinct sub-head e.g. "Telecommunication Consultants India Ltd."
- (4) Even though the Civil Engineering wing looks after the civil engineering works of Postal and Telecom wings, it forms part of Telecommunications wing. Accordingly the capital expenditure on this wing forms part of the capital outlay on Telecommunications.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5252 Capital Outlay on Satellite system</b>	
	201 Project Management
	202 Launch Services
	203 Space Crafts
	204 Master Control Facility
	283 Housing
	800 Other Expenditure

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5275 Capital Outlay on other Communication Services</b>	
	101 Other Communication Facilities (1)
	190 Investments in Public Sector and other undertakings
	800 Other Expenditure

**Note:**

- (1) This minor head will include expenditure on buildings etc. for the Monitoring Organisation.

*(i) Capital Account Of Science Technology and Environment*

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5401 Capital Outlay on Atomic Energy Research</b>	
	201 Bhabha Atomic Research Centre
	202 Indira Gandhi Centre for Atomic Research
	205 Pilot Plants
	206 Centre for Advanced Technology
	283 Housing
	400 Other Research Facilities
	800 Other Expenditure (1)

**Note:**

- (1) This will include expenditure on investment in co-operative societies and expenditure on the acquisition of common land. The expenditure on the acquisition of land relating to a programme will, however, be booked under a sub-head "Land" under the relevant programme minor head.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5402 Capital Outlay on Space Research</b>	
	052 Machinery and Equipment
	101 Space Technology
	102 Space Applications
	103 Space Science
	283 Housing
	800 Other Expenditure

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5403 Capital Outlay on Oceanographic Research</b>	003 Training
	004 Research and Development
	101 Oceanographic Survey
	102 Antarctic Research
	103 Polymetallic Nodules Programme Research and Development
	800 Other Expenditure

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5425 Capital Outlay on other Scientific and Environmental Research</b>	201 Survey of India (1)
	208 Ecology and Environment
	600 Other Services
	800 Other Expenditure

**Note:**

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

*(j) Capital Account Of General Economic Services*

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5452 Capital Outlay on Tourism</b>	
<i>01 Tourist Infrastructure</i>	
	101 Tourist Centre
	102 Tourist Accommodation
	103 Tourist Transport
	190 Investments in Public Sector and other Undertakings
	800 Other Expenditure
<i>80 General</i>	
	003 Training
	104 Promotion and Publicity
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5453 Capital Outlay on Foreign Trade and Export Promotion</b>	
<i>01 Kandla Free Trade Zone</i>	001 Direction and Administration 051 Construction and Development
<i>02 Santacruz</i>	001 Direction and Administration 051 Construction and Development
<i>03 EPZ (Salt Lake)</i>	001 Direction and Administration 051 Construction and Development
<i>04 FALTA (EPZ)</i>	001 Direction and Administration 051 Construction and Development
<i>05 Madras EPZ</i>	001 Direction and Administration 051 Construction and Development
<i>06 Cochin EPZ</i>	001 Direction and Administration 051 Construction and Development
<i>07 NOIDAE/PZ</i>	001 Direction and Administration 051 Construction and Development
<i>08 New (EPZ)(1)</i>	001 Direction and Administration 051 Construction and Development
<i>80 General</i>	190 Investments in Public Sector and other Undertakings 800 Other Expenditure

**Note:**

- (1) Minor heads "001 Direction and Administration" and "051 Construction and Development" may be opened under each new EPZ.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5455 Capital Outlay on Meteorology</b>	
	001 Direction and Administration
	003 Training
	101 Satellite Service
	102 Observatories and Weather Stations
	103 Research Programmes
	200 Other Meteorological Services
	800 Other Expenditure

<b>MAJOR/ SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5465 Investments in General Financial and Trading Institutions</b>	
<i>01 Investments in General Financial Institutions</i>	
	190 Investments in Public Sector and Other Undertakings Banks, etc.
	800 Other Expenditure
<i>02 Investment in Trading Institutions</i>	
	190 Investments in Public Sector and Other Undertakings (1)
	800 Other Expenditure

**Note:**

- (1) This minor head will record expenditure on investments in trading Institutions like State Trading Corporation, Minerals and Metals Trading Corporation, etc.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**5466    Investment in International  
 Financial Institutions**

- 201    Investments in the International Bank for  
 Reconstruction and Development.  
 202    Subscriptions to International Association.  
 203    Investments in the Asian Development Bank.  
 Similarly a Minor Head for investments in  
 each other International Institutions.

**MAJOR/ SUB-MAJOR HEADS    MINOR HEADS**  
**5475    Capital Outlay on other  
 General Economic  
 Services.**

- 101    Land Ceilings (other than agricultural  
 land) (1) (3)  
 102    Civil Supplies (4)  
 103    Land Ceiling for Agricultural Land.(1) (3)  
 107    Census  
 112    Statistics  
 202    Compensation to Land holders on abolition of  
 Zamindari System (2) (3)  
 800    Other Expenditure

**Notes:**

- (1)    Compensation Bonds issued under Land ceiling laws will be accounted for under this head.
- (2)    This head will record payments of compensation to Landholders on the abolition of Zamindari system, when it is decided to capitalise the expenditure.
- (3)    In case where Bonds are issued in lieu of cash payments the value of the bonds is debited to this head by per contra credit to the head '6001-Internal Debt of the Central Government-compensation and other Bonds/'6003 Internal Debt of the State Government-compensation and other Bonds' as the case may be in the sector 'Public Debt'.
- (4)    Please see Note (1 ) below the Major Head '4408 Capital Outlay on Food, Storage and Warehousing'. This minor head will record expenditure on civil supply schemes other than those relating to food grains and pulses such as on procurement and distribution of Vanaspati, Edible Oils, Kerosene etc.

## D. Grants-in-aid and Contributions

### E. Public Debt

<b>MAJOR/ SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6001 Internal Debt of Central Government</b>	
	101 Market Loans (1)
	103 Treasury Bills and connected Securities issued to R.B.I. (2)
	105 Securities issued to International Financial Institutions (3)
	106 Compensation and other Bonds (9)
	107 Special securities issued to Reserve Bank of India (5)
	108 182-Days-Treasury Bills (6)
	110 364-Days-Treasury Bills (6)
	111 Gold Bonds 1998
	112 10% Relief Bonds, 1993
	113 12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001 (7)
	114 Ways & Means Advances from Reserve Bank of India
	115 14 Day Treasury Bills (8)
	116 28 Day Treasury Bills
	117 Marketable Securities Issued In Conversion of Special Securities
	121 Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-99
	122 Special Central Government Securities issued against net collections of Small Savings from 1-4-99
	800 Other Loans (4)

**Notes:**

- (1) This minor head shall have three sub heads namely: -
- (a) Market loans bearing interest
  - (b) Market loans not bearing interest
  - (c) Market Loans suspense.

Each denomination of loan will appear as a distinct detailed head under the sub-head (a) above. The amounts representing unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge will be transferred from the sub-head (a) above to the sub-head (b) and will appear under corresponding detailed heads under the latter sub-head.

These unclaimed balances are usually retained in Government Accounts as debt for 20 years from the date of discharge of the loans, after which, the balances are transferred to Revenue by credit to the head "0075 Miscellaneous General Services - Other Receipts". Repayments of these amounts subsequently claimed likewise will be debited to the head "2075 - Miscellaneous General Services - Other Expenditure".

The full nominal value of Zero Coupon Bonds, 1999 will also be credited under a detailed head "Zero Coupon Bonds, 1999" below the sub-head (b) above and the amount of discount on the Bond will be debited to the minor head "136 - Discount Sinking Fund" with sub-head "Sinking Fund for Zero Coupon Bonds, 1999" thereunder below the major head "8663- Accounting Adjustment Suspense". The amount debited to the minor head '136- Discount Sinking Fund' below the major head '8663- Accounting Adjustment Suspense' will be written back to revenue in equal instalment over the currency of loan by debiting one fifth of the amount initially debited to "Discount Sinking Fund" to the expenditure major/sub-major/minor head "2049- Interest Payments - 01 - Interest on Internal Debt - 113 Discount on Zero Coupon Bonds, 1999" per contra credit i.e. minus Debit to the minor head "136- Discount Sinking Fund' below the major head "8663- Accounting Adjustment Suspense". On maturity of the Bonds, the entire amount will be repaid by debiting major/minor/ sub/detailed head "6001 - Internal Debt of Central Government - 101 Market Loans -Market Loans not bearing interest - Zero Coupon Bonds, 1999.

The subscriptions towards Market Loans received initially will be credited under a distinct detailed head below the sub-head (c) above. The amount of accepted subscription for which scrips are issued by the RBI will be transferred to the sub-head (a). The over -subscribed amount which will not bear any interest may be refunded by minus credit to the sub-head (c) and no budget provision will be necessary for this purpose.

- (2) This minor head shall have two sub-heads, namely: -
  - (a) Treasury Bills with 91 days currency.
  - (b) Treasury Bills Converted as securities.

The sub-head at (a) will cater to investments in Government of India Treasury Bills subscribed to by the State Governments, Banks, Corporations etc of their surpluses and the repayments thereto. The subhead at (b) shall account for Treasury Bills converted special securities and issued to Reserve bank of India.
- (3) Each institution, namely, the International Monetary Fund, the International Bank for Reconstruction and Development, the International Development Association etc. will appear as sub-heads under this minor head with Detailed Heads for each denomination of the Security for such Institutions.
- (4) This minor head will record transactions in respect of loans for construction/ Acquisition of residential/Non-residential buildings constructed by the Government of India missions abroad from foreign branches of Indian financial institutions like L.I.C., Banks etc.
- (5) This minor head shall account for securities issued to Reserve Bank of India for acquisition of Special Drawing Rights etc.
- (6) This minor head will record investment made by all parties other than Reserve Bank of India.
- (7) When the bonds are issued, the full nominal value of the bonds will be credited under this minor head per contra debit to a minor head '137-Suspense Account - Redemption of 12.08% Government of India compensation (Project Exports to Iraq) Bonds, 2001 below the major head '8663- Accounting Adjustment Suspense'. Also please see Note (4) below the major head '8663 Accounting Adjustment Suspense'. On redemption of bonds the amount will be debited under this minor head after making necessary budget provision of that year.

- (8) The temporary cash surpluses of State Governments, foreign central banks and other specified bodies so invested will be classified under this minor head. This minor head will include transactions of '14-Days Treasury Bills' through auction and also transactions relating to 13/15 days Treasury Bills"
- (9) The unclaimed balances of these bonds are usually retained in Government Accounts for 20 years from the date of their maturity after which the balances are transferred to Revenue by credit to the head '0075 Miscellaneous General Services - Other Receipts'. Repayments of these amounts subsequently claimed likewise will be debited to the head '2075-Miscellaneous General Services - Other Expenditure'.

**MAJOR /SUB-MAJOR HEADS**  
**6002 External Debt (1)**

**MINOR HEADS**

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

230	Loans from the Government of Russian Federation
231	Loans from the Government of United Arab Emirates
232	Loans from the Central Republic of Yugoslavia
233	Loans from the Govt. of Sweden
234	Loans from Swedish Int. Development Agency (SIDA)
235	Loans from UN
236	Loans from UNDP
237	Loans from UNICEF
238	Loans from WHO
239	Loans from IAEA, Vienna
240	Loans from DANIDA
241	Loans from New Zealand
242	Loans from the Govt. of Australia
243	Loans under Colombo Plan
244	Loans from I.L.O.
245	Loans from UNFPA
246	Loans from International Rice Research Institute
247	Loans from Integrated Rural Development
248	Loans from International Development Research Centre
249	Loans from the Government Qatar in connection with retirement of Indian Currency.
250	Loans from Asian Development Bank
251	Loans from Government of Spain.
298	Defence Certificates
299	Loans for Construction/acquisition of buildings by Indian Missions abroad

**Note:**

- (1) Each denomination of loan received from each foreign counter/Institution will appear as a sub-head under the relevant minor heads.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6003 Internal debt of the State Government</b>	
	101 Market Loans (1)
	103 Loans from Life Insurance Corporation of India
	104 Loans from General Insurance Corporation of India
	105 Loans from the National Bank for Agricultural and Rural Development
	106 Compensation and other Bonds (3)
	107 Loans from the State Bank of India and other Banks
	108 Loans from National Co-operative Development Corporation
	109 Loans from other Institutions (2)
	110 Ways and Means Advances from the Reserve Bank of India
	111 Special Securities issued to National Small Savings Fund of the Central Government
	800 Other Loans

**Notes:**

- (1) See Note 1 below "6001-Internal Debt of the Central Government".
- (2) Each institution from which loans are received will appear as a distinct sub-head under this minor head,
- (3) The unclaimed balances of these bonds are usually retained in Government Accounts for 20 years from the date of their maturity after which the balances are transferred to Revenue by credit to the head '0075 Miscellaneous General Services - Other Receipts'. Repayments of these amounts subsequently claimed likewise will be debited to the head '2075-Miscellaneous General Services - Other Expenditure.

<b>MAJOR/ SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6004 Loans and Advances from the Central Government</b>	
<i>01 Non-Plan Loans</i>	101 Loans to cover gap in resources
	102 Share of Small Savings Collections
	201 House Building Advances
	800 Other Loans
<i>02 Loans for State/Union Territory Plan Schemes</i>	
	101 Block Loans
	102 Loans as Advances Plan Assistance for relief on account of Natural Calamities (6)
	103 Loans against External Assistance received in kind
	104 1984-89 State Plan Loans Consolidated in terms of recommendations of the 9th Finance Commission '.
<i>03 Loans for Central Plan Schemes</i>	
	321 Village and Small Industries
	800 Other Loans
<i>04 Loans for Centrally Sponsored Plan Schemes</i>	
<i>05 Loans for Special Schemes</i>	
	101 Schemes of North Eastern Council
	102 Development of Border Areas.
<i>06 Ways and Means Advances</i>	
	101 Ways and Means Advances for Plan Schemes
	102 Ways and Means Advances towards Expenditure on upgradation of Standards of Administration (5)
	103 Ways and Means Advances towards Expenditure on net Interest liability on account of fresh borrowings and lending (5)
	800 Other Ways and Means Advance
<i>07 Pre-1984-85 Loans (1)</i>	
	101 Rehabilitation of Displaced Persons, Repatriates etc. (2)
	102 National Loan Scholarship Scheme (3)
	103 Loans to clear overdrafts advanced during 1982-83 and 1983-84 (3)
	104 Consolidated Loans to Orissa for Hirakund Project - Stage I

105	Small Savings Loans
106	Pre-1979-80 consolidated Loans for Productive and Semi productive purposes (4)
107	Pre-1979-80 consolidated loans reconsolidated into 25 year and 30 year loans (7)
108	1979-84 consolidated Loans (8)
109	Rehabilitation of Gold Smiths
800	Other Loans (9)

**Notes:**

- (1) This sub-major head has been provided to account for the outstanding balance of the central loans advanced to States upto 31.3.1984 as on 1.4.85.
- (2) This minor head will have the following three sub-heads.--
  - (i) Pre 1974 loans written off
  - (ii) 1974-84 Relending loans written off.
  - (iii) 1979-84 Straight loans-in respect of these loans, the repayments by the State Government, to the Centre would be according to the terms on which the loans were sanctioned.
- (3) In respect of these loans, the repayments by the State Government to the Centre would be according to the terms on which the loans were sanctioned.
- (4) This minor head will have the following sub-heads: -
  - (i) Loans for productive purposes repayable over 15 years from 1979-80.
  - (ii) Loans for semi-productive purposes repayable over 30 years from 1979-80.
- (5) This minor head shall be operated to classify temporarily the advances received by the State Government as recommended by the 7th Finance commission pending issue of presidential order within the close of the Financial year and such advances shall be free of interest. The advances so classified shall be withdrawn within the account of the same financial year by minus credit and shall be brought to account under the major head "1601-Grants-in-aid from central Government",
- (6) Loans as advanced Plan assistance for drought relief will be adjusted under distinct sub-head Drought-Relief.
- (7) This minor head will have the following two sub-heads.
  - (i) Loan repayable annually over 25 years
  - (ii) Loans repayable annually over 30 years
- (8) This minor head will have the following four sub-head: -
  - (i) Loans repayable annually over 15 years
  - (ii) Loans repayable annually over 20 years
  - (iii) Loans repayable annually over 25 years
  - (iv) Loans repayable annually over 30 years
- (9) This minor head would include write off of overpayments during 1985-89 as recommended by the Eighth Finance Commission. The balances of the pre 1984-85 'Orissa Hirakund project Stage I' loans and the 1979-84 consolidated loans will also initially be debited to this minor head. The final allocation of the amounts of loans under these categories will follow formal sanction of the Government of India.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**6005    External Debt Suspense (1)**

101    Disbursement under Direct Payment  
 Procedure (1)

**Note :**

- (1) This major/minor head will account for the external loan transaction under the Direct Payment Procedure i.e. when the amount is required to be paid by the importer. Payments to Suppliers abroad out of external loans by the Donors will initially be taken as a credit against the relevant grant/loan minor head under the major heads '1605 External Grant Assistance', '6002 External Debt' per contra minus credit to this major/minor head. This minus credit will be relieved when the deposit is received from the Indian importer.

**F. Loans and Advances**

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**6075    Loans for Miscellaneous**  
**General services**

800    Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6202 Loans for Education, Sports, Art and Culture.</b>	
<i>01 General Education</i>	201 Elementary Education
	202 Secondary Education
	203 University and Higher Education
	204 Adult Education
	205 Languages Development
	600 General
<i>02 Technical Education</i>	103 Technical Schools
	104 Polytechnics
	105 Engineering/Technical colleges and Institutes (Will also accommodate Management and Commercial Institutes.)
	800 Other Loans
<i>03 Sports and Youth Services</i>	800 Other Loans
<i>04 Art and Culture</i>	101 Fine Arts Education
	102 Promotion of Arts and Culture
	104 Archives
	105 Public Libraries
	106 Museums
	800 Other Loans
<i>80 General</i>	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6210 Loans for Medical and Public Health</b>	
<i>01 Urban Health Services</i>	201 Drug Manufacture 800 Other Loans
<i>02 Rural Health Services</i>	
<i>03 Medical Education, Training and Research</i>	101 Ayurveda 102 Homeopathy 103 Unani 104 Siddha 105 Allopathy 200 Other Systems
<i>04 Public Health</i>	106 Manufacture of Sera/Vaccine 107 Public Health Laboratories 282 Public Health 800 Other Loans
<i>80 General</i>	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6211 Loans for Family Welfare</b>	
	190 Loans to Public Sector and other Undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6215 Loans for Water Supply and Sanitation</b>	
<i>01 Water Supply</i>	
	101 Urban Water Supply Programmes
	102 Rural Water Supply Programmes (1)
	190 Loans to Public Sector and other undertakings
	800 Other Loans
<i>02 Sewerage and Sanitation</i>	
	190 Loans to Public Sector and other undertakings
	800 Other Loans

**Note:**

(1) Please see Note 2 below the major head 2215.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6216 Loans for Housing</b>	
<i>02 Urban Housing</i>	190 Loans to Public sector and other undertakings
	201 Loans to Housing Boards
	800 Other Loans
<i>03 Rural Housing</i>	190 Loans to Public sector and other undertakings
	201 Loans to Housing Boards
	800 Other Loans
<i>80 General</i>	190 Loans to Public sector and other undertakings
	201 Loans to Housing Boards
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>6217 Loans for Urban Development</b>		
<i>01 State Capital Development</i>	800	Other Loans
<i>02 National Capital Region</i>	800	Other Loans
<i>03 Integrated Development of Small and Medium Towns (1)</i>	800	Other Loans
<i>04 Slum Area Development</i>	800	Other Loans
<i>60 Other Urban Development Schemes</i>	800	Other Loans

**Note:**

- (1) The name of each township undertaken under the scheme of Integrated Development of small and medium towns will appear as distinct sub-head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****6220    Loans for Information and  
Publicity***01 Films*

190	Loans to Public sector and other undertakings
800	Other Loans

*60 Others*

190	Loans to Public Sector and other undertakings
800	Other Loans

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****6221    Loans for Broadcasting**

101	Loans to Prasar Bharti
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<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>		
<i>01 Welfare of Scheduled Castes</i>	190	Loans to Public Sector and other Undertakings
	193	Loans to Voluntary Organisations
	800	Other Loans
<i>02 Welfare of Scheduled Tribes</i>	190	Loans to Public Sector and other Undertakings
	193	Loans to Voluntary organizations
	800	Other Loans
<i>03 Welfare of Backward Classes</i>	190	Loans to Public Sector and other Undertakings
	193	Loans to Voluntary Organisations
	800	Other Loans
<i>80 General</i>	800	Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6235 Loans for Social Security and Welfare</b>	
<i>01 Rehabilitation</i>	101 Dandakaranya Development Scheme
	102 Displaced Persons from former West Pakistan
	103 Displaced Persons from former East Pakistan
	105 Repatriates from Sri Lanka
	108 Migrants from Pak held Territories of J&K.
	109 Development of Andaman and Nicobar Islands for Rehabilitation
	110 Tibetan Refugees
	112 Relief and Rehabilitation of persons affected by Indo-Pak conflict 1971
	140 Rehabilitation of repatriates from other countries
	200 Other relief measures
	202 Other rehabilitation schemes
	800 Other Loans
<i>02 Social Welfare</i>	101 Welfare of handicapped
	102 Child Welfare
	103 Women's Welfare
	104 Welfare of aged, infirm and destitute
	105 Prohibition
	106 Correctional Services
	108 Ex-gratia payments to Indian Nationals for properties seized by Pakistan during and after 1965 conflict
	190 Loans to Public Sector and Other Undertakings
	193 Loans to Voluntary Organisations
	200 Other Programmes
	800 Other Loans
<i>60 Other Social Security and Welfare programmes</i>	200 Other Programmes
	800 Other Loans

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**6245   Loans for Relief on account**  
**of Natural Calamities**

*01 Drought (1)*

- 101    Gratuitous Relief
- 102    Drinking Water Supply
- 103    Special Nutrition
- 104    Supply of Fodder
- 105    Veterinary Care
- 282    Public Health
- 800    Other Loans
- 901    Deduct-Amount met from Natural Calamities  
         unspent Margin Money Fund.
- 902    Deduct-Amount met from the Famine Relief  
         Fund

*02 Floods Cyclones(1)*

- 101    Gratuitous Relief
- 102    Drinking Water Supply
- 103    Special Nutrition
- 104    Supply of Fodder
- 105    Veterinary Care
- 106    Repairs and restoration of damaged roads and  
         bridges
- 107    Repairs and restoration of damaged office  
         buildings
- 108    Repairs and restoration of damaged Govt.  
         residential buildings
- 109    Repairs and restoration of damaged water  
         supply, drainage and sewerage works
- 111    Ex-Gratia payment to bereaved families
- 112    Evacuation of population
- 113    Repairs/reconstruction of houses
- 114    Loans to farmers for purchase of agricultural  
         inputs
- 115    Loans to farmers to clear sand/ silt/salinity  
         from lands
- 116    Loans to farmers for repairs of damaged tube  
         wells/pumping sets etc.
- 117    Loans to farmers for purchase of live stock
- 118    Repairs /replacement of damaged boats and  
         equipment for fishing
- 119    Loans to artisans for repairs/replacements of  
         damaged tools and equipment

120	Loans to owners of salt works
121	Afforestation
122	Repairs and restoration of damaged irrigation and flood control works
282	Public health

**Note:**

- (1) Sub-heads corresponding to minor heads in the major head "2245- Relief on account of Natural calamities" may be opened.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6250 Loans for other Social Services</b>	
<i>01 Nutrition</i>	201 Production of nutritious foods and Beverages. 202 Distribution of Nutritious food and Beverages 800 Other Loans
<i>60 Others</i>	201 Labour 800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6401 Loans for Crop Husbandry</b>	
	103 Seeds 104 Agricultural Farms 105 Manures and Fertilisers 106 High Yielding Varieties Programmes 107 Plant Protection 108 Food Grains Crops 109 Commercial Crops 110 Scheme for small and marginal farmers and Agricultural labourers 111 Agricultural Education 112 Development of Pulses 113 Agricultural Engineering 114 Development of Oil Seeds 119 Horticulture and Vegetable Crops 190 Loans to Public Sector and other undertakings 195 Loans to Farming Cooperatives 800 Other Loans (1)

**Note:**

- (1) This minor head will include transactions on account of loans under the "Land Improvement Act" and "Agriculturist's Loan Act". If they are related to the function 'Agriculture'. If however, such loans are for the purpose of "Minor Irrigation", "Soil Conservation" or "Area Development" they will be accounted for under the relevant minor heads below the Major head "6402 loans for soil and water conservation". This minor head will also include transactions on account of loans for the development and cultivation of ceiling surplus land assigned to the landless.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6402 Loans for Soil and Water Conservation</b>	
	101 Soil Survey and Testing
	102 Soil Conservation
	203 Land Reclamations and Development
	800 Other Loans
<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6403 Loans for Animal Husbandry</b>	
	102 Cattle and Buffalo Development
	103 Poultry Development
	104 Sheep and Wool Development
	105 Piggery Development
	106 Other Live Stock Development
	107 Fodder and Feed Development
	109 Extension and Training
	190 Loans to Public Sector and other undertakings
	195 Loans to animal Husbandry Cooperatives
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6404 Loans for Dairy Development</b>	
	102 Dairy Development Projects (Each Milk Supply Scheme will be a Minor Head)
	190 Loans to Public Sector and other undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6405 Loans for Fisheries</b>	
	105 Processing, Preservation and Marketing
	106 Machanisation of fishing crafts
	190 Loans to Public Sector and other Undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6406 Loans for Forestry and Wild Life</b>	
	101 Forest conservation , Development and Regeneration
	103 Environmental Forestry and Wild Life
	104 Forestry

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6407 Loans for Plantations</b>	
<i>01 Tea</i>	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>02 Coffee</i>	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>03 Rubber</i>	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>04 Spices</i>	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>60 Others</i>	533 Loans for Jute
	811 Loans for Coconuts
	813 Loans for Cashew
	829 Loans for Arecanut

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6408 Loans for Food Storage and Warehousing</b>	
<i>01 Food</i>	101 Procurement and Supply
	103 Food processing
	190 Loans to public sector and other undertakings
	800 Other Loans
<i>02 Storage and Warehousing</i>	
	190 Loans to public sector and other undertakings
	195 Loans to Cooperatives
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6416 Loans to Agricultural Financial Institutions</b>	
	190 Loans to Public Sector and other undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6425 Loans for Cooperation</b>	
	106 Loans to Multipurpose Rural Cooperatives
	107 Loans to credit Cooperatives
	108 Loans to other Cooperatives
	190 Loans to public sector and other undertakings

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6435 Loans for other Agricultural Programmes</b>	
<i>01 Marketing and quality control</i>	
	101 Marketing Facilities
	102 Grading and quality control facilities
	105 Forestry
	190 Loans to Public sector and other undertakings
	800 Other Loans
60 Others	
	(Each programme not covered elsewhere will be a minor head)

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6501 Loans for Special programmes for Rural Development</b>	
	201 Integrated Rural Development programme
	202 Drought Prone Area Development Programme
	203 Desert Development Programme

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6505 Loans for Rural Employment</b>	
	200 Other Programmes
	201 National Programmes

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>6515 Loans for other Rural Development programmes</b>	101	Panchayati Raj
	102	Community Development
	103	Rural Works Programmes
	800	Other Loans

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**6551   Loans for Hill Areas**

*01 Western Ghats*

*60 Other Hill Areas*

Minor Heads Corresponding to functional Major  
Heads/ Sub Major heads may be opened as necessary

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**6552   Loans for North Eastern  
Areas**

Minor Heads Corresponding to functional Major  
Heads/ Sub Major heads may be opened as necessary

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****6575    Loans for other Special Areas Programmes***01 Dangs District**02 Backward Areas**03 Tribal Areas**04 Ladakh Autonomous Hill Development Council**05 Jharkand Area Autonomous Council**60 Others*

Minor Heads Corresponding to functional Major Heads/SubMajor heads may be opened as necessary

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****6701    Loans for Major and Medium Irrigation***01 Major Irrigation Commercial*

(Each Project will be a Minor Head)

*02 Major Irrigation-Non-Commercial*

(Each Project will be a Minor Head)

*03 Medium Irrigation-Commercial*

(Each Project will be a Minor Head)

*04 Medium Irrigation-Noncommercial*

(Each Project will be a Minor Head)

*60 Others*

190    Loans to public sector and other undertakings  
800    Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6702 Loans for Minor Irrigation</b>	

101	Surface Water
102	Ground Water
800	Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6705 Loans for Command Area Development</b>	

190	Loans to Public Sector and other undertakings
800	Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6711 Loans for Flood Control Projects</b>	
	101 Anti-sea Erosion
	102 Flood Control
	108 Drainage

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6801 Loans for Power Projects (1)</b>	
	190 Loans to Public Sector and other undertakings
	201 Hydel Generation
	202 Thermal Power Generation
	203 Diesel/gas power generation
	204 Rural Electrification
	205 Transmission and Distribution
	206 Nuclear Power Generation
	800 Other Loans to Electricity Boards (1)

**Note:**

- (1) Loans to Electricity Boards and other parties earmarked for identifiable thermo-electric (excluding diesel), diesel and Hydro-electric power and their transmission and distribution will be accounted for under the minor heads, "Thermal Power Generation", "Diesel/gas power generation", "Hydel Generation and "Transmission and Distribution" respectively. Other loans to Electricity Boards, not identifiable with any of these minor heads will be accounted for under the minor head "Other Loans to Electricity Boards".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>6802 Loans for Petroleum</b>		
<i>01 Exploration and     Production of Crude oil and     Gas</i>	190	Loans to Public Sector and other undertakings
	800	Other Loans
<i>02 Refining and Marketing of     Oil and Gas</i>	190	Loans to Public Sector and other undertakings
	800	Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>6803 Loans for Coal and Lignite</b>		
	190	Loans to Public sector and other undertakings
	800	Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6810 Loans for Non-Conventional Sources of Energy</b>	
	101 Bio-energy
	102 Solar
	103 Wind
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6851 Loans for Village and Small Industries</b>	
	101 Industrial Estates
	102 Small Scale Industries
	103 Handloom Industries
	104 Handicraft Industries
	105 Khadi and Village Industries
	106 Coir Industries
	107 Sericulture Industries
	108 Powerloom Industries
	109 Composite Village and Small Industries Cooperative
	200 Other Village Industries

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>6852 Loans for Iron and Steel Industries</b>		
<i>01 Mining</i>	190	Loans to Public Sector and other undertakings
	800	Other Loans
<i>02 Manufacture</i>	190	Loans to Public sector and Other undertakings
	800	Other Loans

<b>MAJOR / SUB-MAJOR BEADS</b>	<b>MINOR HEADS</b>	
<b>6853 Loans for non-Ferrous Mining and Metallurgical Industries</b>		
<i>01 Mineral Exploration and Development</i>	190	Loans to public sector and other undertakings
	800	Other Loans
<i>02 Non-Ferrous Metals</i>	190	Loans to public sector and other undertakings
	800	Other Loans
<i>60 Other mining and Metallurgical Industries</i>	190	Loans to public sector and other undertakings
	800	Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6854 Loans for Cement and Non-Metallic Mineral Industries</b>	
<i>01 Cement</i>	190 Loans to Public Sector and other undertakings
	800 Other Loans
<i>60 Others</i>	190 Loans to Public Sector and other Undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6855 Loans for Fertilizer Industries</b>	
	101 Loans to Cooperative Fertilizer Factories
	190 Loans to public Sector and other undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6856 Loans for Petro-Chemical Industries</b>	
	190 Loans for public sector and other undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6857 Loans for Chemical and Pharmaceutical Industries</b>	
<i>01 Chemicals and Pesticides Industries</i>	
	190 Loans to Public Sector and other undertakings
	800 Other Loans
<i>02 Drugs and Pharmaceutical Industries</i>	
	190 Loans to Public Sector and other undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6858 Loans for Engineering Industries</b>	
<i>01 Electrical Engineering Industries</i>	190 Loans to Public Sector and other undertakings 800 Other Loans
<i>02 Other Industrial Machinery Industries</i>	190 Loans to Public Sector and other undertakings 800 Other Loans
<i>03 Transport Equipment Industries</i>	190 Loans to Public Sector and other undertakings 800 Other Loans
<i>04 Other Engineering Industries</i>	190 Loans to Public sector and other undertakings 800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6859 Loans for Telecommunication and Electronic Industries</b>	
<i>01 Telecommunications</i>	190 Loans to Public Sector and other Undertakings 800 Other Loans
<i>02 Electronics</i>	190 Loans to Public Sector and Other Undertakings 800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6860 Loans for Consumer Industries</b>	
<i>01 Textiles</i>	101 Loans to Co-operative Spinning Mills. 190 Loans to Public Sector and Other Undertakings 800 Other Loans
<i>03 Leather</i>	190 Loans to Public Sector and Other Undertakings 800 Other Loans
<i>04 Sugar</i>	101 Loans to Co-operative Sugar Mills. 190 Loans to Public Sector and Other Undertakings 800 Other Loans
<i>05 Paper and Newsprint</i>	190 Loans to Public Sector and Other Undertakings 800 Other Loans
<i>60 Others</i>	101 Edible Oils 102 Foods and Beverages 206 Distillaries 212 Soap 213 Plastics 214 Toilet Preparation 216 Photo Films 218 Salt 317 Jute 600 Others

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6861 Loans for Atomic Energy Industries</b>	
	104 Heavy Water
	190 Loans to Public sector and other undertakings
	201 Atomic Minerals
	600 Others

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>6875 Loans for other Industries</b>	
<i>01 Opium and Alkaloid Industries</i>	
	107 Ghazipur Opium Factory
	108 Neemuch Opium Factory
	109 Ghazipur Alkaloid Works
	110 Neemuch Alkaloid Works
<i>60 Other Industries</i>	
	190 Loans to Public Sector and other Undertakings (1)
	800 Other Loans

**Note:**

- (1) This minor head is intended to record loans granted for the Machinery and Engineering Industries, which cannot be accommodated under any of the other minor heads, such as, loans to "Engineers (India) Ltd", "National Buildings Construction Corporation Ltd." etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>6885 Other Loans to Industries and Minerals</b>		
<i>01 Loans to Industrial Financial Institutions</i>	190	Loans to Public Sector and other Undertakings
	800	Other Loans
<i>02 Development of Backward Areas</i>	190	Loans to Public Sector and other Undertakings
	800	Other Loans
<i>60 Others</i>	201	Loans under Excise Relief Scheme
	800	Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>7002 Loans to Railways</b>		
	201	Loans to Railways Revenue Reserve Fund
	202	Loans to Railway Development Fund
	203	Deferred dividend liability in respect of the period prior to 1978-79 (1)

**Note:**

- (1) This Minor Head will cease to be in operation after the entire deferred dividend liability for this period is extinguished.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>7051 Loans for Ports and Light Houses</b>		
<i>01 Major Ports</i>		A Minor Head for each Major Port
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
<i>02 Minor Ports</i>		A Minor Head for each Minor Port
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
<i>03 Light Houses and Lightships</i>		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
<i>60 Others</i>		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>7052 Loans for Shipping</b>	
<i>01 Overseas Shipping</i>	101 Loans to S.D.F.C. 190 Loans to Public sector and Other Undertakings
<i>02 Coastal Shipping</i>	101 Loans to Shipping Development Fund Committee 190 Loans to Public sector and other Undertakings
<i>60 Others</i>	101 Loans to Shipping Development Fund Committee 190 Loans to public sector and other Undertakings

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>7053 Loans for Civil Aviation</b>	
	190 Loans to Public Sector and other Undertakings 800 Other Loans

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**7055    Loans for Road Transport**

101	Loans in Perpetuity to Road Transport Corporations
190	Loans to Public Sector and other undertakings
800	Other Loans

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**7056    Loans for Inland Water Transport**

190	Loans to Public Sector and other undertakings
800	Other Loans

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****7075   Loans for Other Transport  
Services***01 Roads and Bridges*

190   Loans to Public sector and other undertakings

800   Other Loans

*60 Other Transport Services*

800   Other Loans

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****7225   Loans for  
Telecommunication  
services**101   Loans to Posts and Telegraphs Revenue  
Reserve Fund

190   Loans to public sector and other undertakings

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>7275 Loans for other Communication Services</b>	
	190 Loans to public sector and other undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>7425 Loans for Other Scientific Research</b>	
	190 Loans to Public Sector and other undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>7452 Loans for Tourism</b>	
<i>01 Tourist Infrastructure</i>	
	101 Tourist Centres
	190 Loans to Public Sector and Other Undertakings
	800 Other Loans
<i>60 Others</i>	
	190 Loans to Public Sector and Other Undertakings
	800 Other Loans

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>7453 Loans for Foreign Trade Export Promotion</b>	
	190 Loans to Public Sector and other undertakings
	800 Other Loans

<b>MAJOR/ <i>SUB-MAJOR HEADS</i></b>	<b>MINOR HEADS</b>
<b>7465 Loans for General Financial and Trading Institutions</b>	
	101 General Financial Institutions
	102 Trading Institutions
	800 Other Loans

<b>MAJOR / <i>SUB-MAJOR HEADS</i></b>	<b>MINOR HEADS</b>
<b>7475 Loans for Other General Economic Services</b>	
	101 General Financial Institutions
	102 Trading Institutions
	103 Civil Supplies
	104 Meteorology
	800 Other Loans

<b>MAJOR/ SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>7601 Loans and Advances to State Governments</b>	
<i>01 Loans for Non-Plan Schemes</i>	101 Loans to cover gap in resources 102 Share of Small Savings collections 201 House Building Advances
<i>02 Loans for State Plan Schemes</i>	101 Block Loans 102 Loans as advance Plan Assistance for relief on account of Natural calamities (8) 103 Loans against External Assistance received in kind 104 1984-89 State Plan Loans consolidated in term of recommendations of the 9th Finance Commission'.
<i>03 Loans for Central Plan Schemes</i>	201 Village and Small Industries.
<i>04 Loans for Centrally Sponsored Plan Schemes</i>	
<i>05 Loans for Special Plan Schemes</i>	101 Schemes of North Eastern Council 102 Development of Border Areas.
<i>06 Ways and Means Advances</i>	101 Ways and Means Advances for Plan Schemes 102 Ways and Means Advances towards Expenditure on upgradation of Standards of Administration. 103 Ways and Means Advances towards Expenditure on net interest liability on account of fresh borrowings and lendings, 200 Other Ways and Means Advances
<i>07 Pre-1984-85 Loans (1)</i>	101 Rehabilitation of Displaced Persons Repatriates etc. (2) 102 National Loan Scholarship Scheme (3) 103 Loans to clear over drafts advanced during 1982-83 and 1983-84 (3)

104	Consolidated Loans to Orissa for Hirakud Project Stage I
105	Small Savings Loans
106	Pre-1979-80 Consolidated Loans for Productive and semi productive purposes (4)
107	Pre-1979-80 consolidated Loans re-consolidated into 25 years/30 years loans (5)
108	Pre 1979-84 consolidated loans (6)
109	Rehabilitation of Goldsmiths
800	Other Loans (7)

**Notes:**

- (1) This sub-major head has been provided to account for the outstanding balance of the central loans advanced to States upto 31.3.1984 as on 1.4.85.
- (2) This minor head will have the following three sub-heads.
  - (i) Pre 1974 loans written off
  - (ii) 1974-84 Relending loans written off.
  - (iii) 1979-84 Straight loans in respect of these loans, the repayments by the State Governments to the Centre would be according to the terms on which the loans were sanctioned.
- (3) In respect of these loans, the repayments by the State Governments to the Centre would be according to the terms on which the loans were sanctioned.
- (4) This minor head will have the following sub-heads.
  - (i) Loans for productive purposes repayable over 15 years from 1979-80.
  - (ii) Loans for semi-productive purposes repayable over 30 years from 1979-80.
- (5) This minor head will have the following two sub-heads:-
  - (i) Loan repayable annually over 25 years
  - (ii) Loans repayable annually over 30 years
- (6) This minor head will have the following four sub-heads:
  - (i) Loans repayable annually over 15 years
  - (ii) Loans repayable annually over 20 years
  - (iii) Loans repayable annually over 25 years
  - (iv) Loans repayable annually over 30 years
- (7) This minor head would include write off of repayments during 1985-89 as recommended by the Eighth finance Commission. The balances of the pre 1984-85 "Orissa Hirakud project stage I" loans and the 1979-84 Consolidated loans will also initially be debited to this minor head. The final allocation of the amounts of loan under these categories will follow formal sanction of the Government of India.
- (8) Loans as advance plan Assistance for drought relief will be adjusted under a distinct sub-head "Drought relief."

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>7602 Loans and Advances to Union Territory Governments</b>		
<i>01 Loans for Non-Plan Schemes</i>	101	Loans to cover gap in resources
	102	Share of Small Saving Collections.
<i>02 Loans for Union Territory plan schemes</i>	101	Block Loans
	102	Loans as advance Plan Assistances for relief on account of Natural Calamities (1)
	103	Loans Against External Assistance in kind
<i>03 Loans for Central Plan Schemes</i>	101	Schemes of North Eastern Council
<i>04 Loans for Centrally Sponsored Plan Schemes</i>		
<i>05 Loans for Special Plan Schemes</i>	101	Schemes of North Eastern Council

**Note:**

- (1) Refer to Note (8) below the major head "7601-Loans and Advances to State Governments".

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**7605    Advances to Foreign Governments (1)**

Loans to Government of (Name of the Country)

**Note:**

- (1) A separate minor head may be opened for loan to each foreign country /International organisation/Institution e.g. loans to the Government of Hungary.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**7610    Loans to Government Servants etc (1)**

201    House Building Advances  
 202    Advances for purchase of Motor Conveyances  
 203    Advances for purchase of other conveyances  
 204    Advances for purchase of Computers  
 800    Other Advances

**Note:**

- (1) Advances to Ministers, Deputy Ministers, Presiding Officers of the Houses of Parliament and State Legislatures, Members of Parliament/Members of State Legislatures for the purchase of motor conveyances and House Building advance to Members of State Legislatures shall be, recorded under this Major Head.

<b>MAJOR / <i>SUB-MAJOR HEADS</i></b>	<b>MINOR HEADS</b>
<b>7615 Miscellaneous Loans</b>	
	101 Loans to Contractors for Purchase of machinery etc (Not debited to works)
	200 Miscellaneous loans

**G. Inter-State Settlement**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>7810 Inter State Settlement (1)</b>	
	101 India and Pakistan
	102 India and Burma
	103 India and France
	104 Centre and Tamil Nadu
	105 Centre and Maharashtra
	106 Centre and Karnataka
	107 Centre and Kerala
	108 Centre and Rajasthan
	109 Andhra Pradesh and Karnataka
	110 Andhra Pradesh and Maharashtra
	111 Bihar and West Bengal
	112 Maharashtra and Madhya Pradesh
	113 Maharashtra and Rajasthan
	114 Maharashtra and Karnataka
	115 Maharashtra and Gujarat
	116 Tamil Nadu and Kerala
	117 Madhya Pradesh and Rajasthan
	118 Karnataka and Gujarat
	119 Centre and Punjab
	120 Centre and Andhra Pradesh
	121 Centre and Goa

**Note:**

- (1) This major head is intended to provide for the accounting of sums due by one State Government to another under the financial settlement on the setting up of new States or under the States Reorganisation Acts as well as the financial settlement between the centre and foreign countries. Minor heads other than those provided for may be opened as and when necessary. These minor heads will close to Government in the Ledger.

## H. Transfer To Contingency Fund

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>7999 Appropriation to the Contingency Fund</b>	
	201 Appropriation to Contingency Fund

## CONTINGENCY FUND

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8000 Contingency Fund</b>	
	201 Appropriation from the Consolidated Fund (1) Each major head in the Consolidated Fund (Revenue Expendittre, Capital Expenditure, Public Debt, Loans and Advances and Inter State Settlement) as deemed necessary will appear as a minor head.

**Note:**

- (1) The amounts appropriated from the Consolidated Fund for transfer to the Contingency Fund, and debited under the major head "7999- Appropriations to Contingency Fund", will be credited under this minor head.

## PUBLIC ACCOUNT

### I. Small Savings, Provident Fund etc.

#### *(a) National Small Savings Fund*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8001 Savings Deposits</b>	
	101 Post Office Savings Bank Deposits
	102 State Savings Bank Deposits (1)
	103 Fixed and Time Deposits (1)
	104 Cumulative Time Deposits (1)
	105 Post Office Recurring Deposits

**Note:**

- (1) Under these minor heads separate sub-heads may be opened for recording each type of deposit notified from time to time, such as One-year, Three-year and Five-year time Deposits, 5 Years, 10 Years and 15 Years Cumulative Time Deposit Accounts etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8002 Savings Certificates</b>	
	101 Post Office Certificates (1) (2)
	102 State Savings Certificates
	103 Treasury Savings Deposit Certificates (1)
	104 Defence Savings Certificates (1)
	105 Savings Certificate-Bank series (1)
	106 National Development Bonds
	107 Post Office Certificates (New Series)

**Notes:**

- (1) Separate sub-heads may be opened for each type of savings certificates, such as Cash Certificates, Savings Certificates of different denominations etc.
- (2) Unclaimed balances of post office certificates are transferred to revenue under the head "0075-Miscellaneous General Services-Unclaimed Deposits", at the end of 3rd year after the year's accounts in which the certificates mature.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8006 Public Provident Funds</b>	

101	Public Provident Funds
-----	------------------------

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8007 Investments of National Small Savings Fund</b>	

101	Investment in Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-1999
102	Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-1999
103	Investment in Special State Government Securities (1)

**Note:**

(1) Name of the State will appear as sub-head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8008    Income and Expenditure of**  
**National Small Savings**  
**Fund**

*01-Income from Investments  
of Small Savings Collections*

- |     |   |
|-----|---|
| 101 | Interest on Investment in Special Central Government Securities issued against outstanding balances as on 31-3-1999 |
| 102 | Interest on Investment in Special Central Government Securities against collections from 1-4-1999                   |
| 103 | Interest on Investment in Special State Government Securities (1)   |

*02-Interest Payments to  
Subscribers*

- |     |                                   |
|-----|-----------------------------------|
| 101 | Interest on Savings Deposits      |
| 102 | Interest on Savings Certificates  |
| 103 | Interest on Public Provident Fund |

*03- Management Cost*

- |     |  |
|-----|--|
| 101 | Payment of agency charges to Department of Posts |
| 102 | Payment of agency charges to Public Sector Banks |
| 103 | Payment of agency commission to agents           |
| 104 | Cost of Printing                                 |

**Note:**

- (1) Name of the State will appear as sub-head.

**(b) State Provident Funds**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8009 State Provident Funds</b>	
01 <i>Civil</i>	101 General Provident Funds
	102 Contributory Provident Fund
	103 I C S Provident Fund (1)
	104 All India Services Provident Fund
02 <i>Defence</i>	101 Defence Savings Provident Fund
	102 Defence Services Officers Provident Fund
	103 Defence Services Personnel Provident Fund
	104 Indian Ordnance Factories Workmen's Provident Fund
	105 Indian Naval Dockyard Workmen's Provident Fund
	106 Other Miscellaneous Provident Fund
03 <i>Railways</i>	101 State Railways Provident Fund (2)
	102 Transferred Railways Personnel Provident Fund (2)
04 <i>Interest Suspense</i>	101 Interest Suspense Account (4)
60 <i>Other Provident Funds</i>	101 Workmen' s Contributory Provident Fund
	102 Contributory Provident Pension Fund
	103 Other Miscellaneous Provident Funds (3)

**Notes:**

- (1) ICS (Non European Members) Provident Fund may be recorded under a separate sub head below this minor head.
- (2) 'Contributory' and 'Non-Contributory' Provident Funds may be shown under distinct sub heads under these minor heads.
- (3) Each provident fund will be shown distinctly under a separate sub head.
- (4) When a Government servant is transferred permanently from one Government to another interest on provident fund balances received from the transferring Government is held temporarily under this head pending clearance by per contra credit to the Fund account of the subscriber concerned.

*(c) Other Accounts*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8010</b>	<b>Trusts and Endowments</b>
	101 Treasury Notes (1)
	102 Endowment By the Late King Of Oudh
	103 "Trusts Created by the Edavagai Rights Acquisition Act, 1955"
	104 Endowments for Charitable and Educational Institutions
	105 Other Trusts (2)

**Notes:**

- (1) Separate sub-heads may be opened for the Treasury Notes on account of the 'Bhonsla and other Nagpur Temples' and "Non-Transferable Notes at 4% (Madras)".
- (2) Deposits of Trusts created by the 'Nizam of Hyderabad' and 'Appropriation for the maintenance of Madho Rao' will be recorded under separate sub-heads under this minor head. This minor head will include inter alia transactions relating to 'Deposits of Assam Willamson Education Endowments Fund (Assam)' 'Deposits of Gopal Chandra Trust Fund '(Assam)', 8% and 6% Perpetual loans (Madras and other similar trusts, if any, for each of which there will be specific sub-heads).

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8011 Insurance and Pension Funds</b>	
	101 Postal Insurance and Life Annuity Fund
	102 Family Pension Funds (2)
	103 Central Government Employees' Group Insurance Scheme (4)
	104 Union Territory Employees' Group Insurance Scheme (5)
	105 State Government Insurance Fund (1)
	106 Other Insurance and pension Funds (3)
	107 State Government Employees' Group Insurance Scheme (5)

**Notes:**

- (1) This minor head will record transactions connected with Insurance Schemes run by State Governments with specific sub-heads for Life Insurance Schemes and General Insurance Schemes.
- (2) This minor head will record transactions relating to Bombay Family Pension Fund of Govt servants, Bengal Uncovenanted Service Family Fund, General Family Pension Fund of GRADE IV Governments Servants, Hindu Family Annuity Fund etc., under distinct sub-heads.
- (3) Each category of Insurance or Pension Funds will be recorded separately under distinct sub-heads.
- (4) Subscriptions recovered under the scheme will be credited to the minor head proper by all concerned accounting authorities, Apportionment thereof will however be done by the C.G.A.'s Organisation between the following two sub-heads:-
  - (a) Insurance fund
  - (b) Savings Fund
- (5) The nomenclature of the minor head shall contain the name of the State or Union Territory as the case may be e.g. "Punjab State Government Employees' Group Insurance Scheme " This minor head will have two sub-heads viz :-
  - (a) Insurance Funds
  - (b) Savings Fund

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8012 Special Deposits and Accounts</b>	<ul style="list-style-type: none"> <li>101 Investment of Deposits of U.S Counterpart Funds</li> <li>102 Special Securities Issued to Foreign Government under Bilateral Trade Agreements</li> <li>103 Special Securities Issued to Rural Electrification Corporation</li> <li>104 Special Securities Issued to Industrial Development Bank of India</li> <li>105 Special Securities Issued to Unit Trust of India</li> <li>106 Special Securities Issued to National Bank for Agricultural and Rural Development</li> <li>107 "Special Deposits by Provident, Superannuation and Gratuity Fund"</li> <li>108 Special Drawing Rights at the I.M.F</li> <li>109 Income Tax Annuity Deposits</li> <li>110 Compulsory Deposits</li> <li>111 Deposits By State Bank of India</li> <li>112 Deposits by the Kudremukh Iron ore Company Ltd.</li> <li>113 Deposits by the Indian Oil Corporation</li> <li>114 Deposits by the Madras Refineries Ltd.</li> <li>115 Deposits by the General Insurance Corporation and its Subsidiaries</li> <li>116 Deposits by the Life Insurance Corporation of India</li> <li>117 Deposits of Unit Trust of India</li> <li>118 Deposits of the I.B.R.D</li> <li>119 National Deposit Scheme</li> <li>120 Special Securities Issued to Nationalised Banks</li> <li>121 Special Deposits by the Employees State Insurance Corporation</li> <li>122 Special Deposits by the Unit Trust</li> <li>123 Special Deposits of Employees Provident Fund Scheme (Administration Fund)</li> <li>124 Special Deposits of Employees Deposit Linked Insurance Scheme (Administration Fund)</li> <li>125 Petroleum Bonds (1)</li> </ul>

**Note**

(1) A separate sub-head may be opened for different series of Bonds.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8013 Other Deposits and Accounts</b>	
<i>01 Deposit Schemes for Retiring Employees.</i>	
	101 Deposit Scheme for Retiring Government Employees, 1989
	102 Deposit Scheme for Retiring Employees of Public Sector Companies, 1991.
<i>60 Other Deposits Schemes</i>	
	101 Mahila Samriddhi Yojna for Rural Women

## J. Reserve Funds

### *(a) Reserve Funds Bearing Interest*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8115 Depreciation/Renewal Reserve Funds</b>	
	101 Depreciation Reserve Funds-Railways (Commercial Lines) (1)
	102 Depreciation Reserve Funds-Railways (Strategic Lines) (1)
	103 Depreciation Reserve Funds- Government Commercial Departments and Undertakings (2)
	104 Depreciation Reserve Funds- Government Non-Commercial Departments and Undertakings (2)
	105 Depreciation Reserve Funds-Investment Account (3)

**Notes:**

- (1) Interest on the balances of these funds as well as interest and dividends on securities purchased from these funds are also credited to these heads.
- (2) Each fund relating to each Government commercial or non-commercial department/undertaking may be recorded under a distinct sub-head below these minor heads.
- (3) Investments relating to each fund may be recorded under a distinct sub-head below this minor head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8116 Revenue Reserve Funds</b>	
	101 Railway Revenue Reserve Fund (1)
	102 Railway Revenue Reserve Fund-Investment Account
	104 Posts and Telegraphs Revenue Reserve Fund
	105 Telecommunication Revenue Reserve Fund

**Note:**

- (1) Interest on the balances of this fund as well as interest and dividends on securities purchased from this fund are credited to this fund.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8117    Development Funds**

101	Railway Development Fund-Commercial Lines (1)
102	Railway Development Fund-Strategic Lines (1)

**Notes:**

- (1) This Fund has been set up for financing expenditure on the following items:
- (a) All works relating to amenities for passengers and other Railway users including additions to existing or new works, provided that, where the original cost of the existing work was charged to Revenue, being within the new Minor Works limit, the whole cost of a new work replacing the old one shall be charged to the Development Fund. The items which constitute amenity works are listed in Note 2 (A) below para 910 of Indian Railway General Code, Vol.I.
  - (b) Labour Welfare works including additions to existing or new works estimated to cost individually above Rs.25,000.
  - (c) Unremunerative works for improvement of operational efficiency costing more than Rs. 3 lakhs each.
  - (d) The cost of construction of New Lines, completed before 1st April, 1955 or in progress on that date which are necessary but unremunerative. For this purpose the cost of an unremunerative project except land will, in the first instance, be charged to the Railway Development Fund and adjustment between Capital and Railway Development Fund will be made after the results of actual working in the sixth or any earlier year after opening are available so that the yield on the portion debited to Capital reached the prescribed standard of remunerativeness, the balance being debited to the Railway Development Fund to the extent necessary. Each such case will be decided by the Railway Board.
- The details of expenditure to be booked under items (a), (b) and (c) above are given in the explanatory notes Nos. 47, 48 and 49 respectively in Appendix-xi to the Indian Railway Code for Accounts Department, Part I (Third Reprint. 1957).
- Interest on the balances of this fund as well as interest and dividends on securities purchased from this fund are also credited to this fund.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
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<b>8118 Capital Reserve Funds</b>	
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101	Capital Reserve Fund-Posts and Telegraphs (1)
105	Telecommunication Capital Reserve Fund
106	Railway Capital Fund

**Notes:**

- (1) The sub-head will be as under  
Receipts
  - (i) Appropriation from Posts and Telegraphs Surplus.
  - (ii) Supplementary Depreciation towards inflationary element.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8121    General and other Reserve Funds**

101	General and Other Reserve Funds of Govt Commercial Departments/Undertakings (1)
102	Development fund for Agricultural Purposes
103	Railway Pension Fund-Commercial Lines (2)
104	Railway Pension Fund-Strategic Lines (2)
105	Railway Accident Compensation Safety and Passenger Amenities Fund-Commercial Lines
106	Railway Accident Compensation Safety and Passenger Amenities Fund-Strategic Lines
107	Staff Benefit Fund (Railway Commercial Lines)
108	Staff Benefit Fund (Railways Strategic Lines)
109	General Insurance Fund
110	General Insurance Fund-Investment account
111	Contingency Reserve Fund -Electricity (3) (4)
112	Contingency Reserve Fund -Electricity-Investment Account (4)
113	Amenities Reserve Fund
114	Amenities Reserve Fund-Investment Account
115	Natural Calamities Unspent Marginal Money Fund
116	Natural Calamities Unspent Marginal Money Fund-Investment Account
117	Employees Welfare Fund (Andhra Pradesh State)

**Notes:**

- (1) This minor head will record transactions on account of General Reserve Funds of Government commercial departments such as the General Reserve Fund of Light Houses and Lightships, and Deposits of other Reserve Funds of Government commercial undertakings. Each fund may be recorded under a distinct sub-head.
- (2) These funds has been set up to even out the fluctuating burden of pension payments over the years, that will otherwise arise.
- (3) See Note (1) below major head "8116- Revenue Reserve Funds."
- (4) These minor heads will include also the transactions on account of the Contingency Reserve Funds of the Nuclear Power Schemes. For this purpose a separate sub-head may be opened for the Contingency Reserve Fund of each Nuclear Power Station.

*(b) Reserve Funds not Bearing Interest*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8222 Sinking Funds</b>	
01 Appropriation for reduction or avoidance of Debt	
	101 Sinking Funds (1)
	102 Other Appropriation (2)
02 Sinking Fund Investment Account (3)	
	101 Sinking Fund-Investment Account

**Notes:**

- (1) This head is credited with the amount set apart each year for the sinking fund created for a loan by charge to "2048- Appropriation for Reduction or Avoidance of Debt" and with the profits realised on investment of balances in the Fund. The charges connected with the redemption of debt by direct discharge are debited to the head "Internal Debt". On the maturity of the loan, the balance outstanding under this head is credited to the head "8680- Miscellaneous Government Account-Ledger Balance adjustment account".

In cases of securities purchased and cancelled before maturity, the purchase price of the securities is debited initially to "Sinking Fund Investment Account." On actual cancellation of the securities, the nominal value of the securities cancelled is debited to the head 'Internal Debt' by contra credit to the 'Sinking Fund investment Account' to the extent of the original purchase price and loss or gain, due to difference between the purchase price and the face value of the securities is debited or credited to this head (Sinking Fund). Simultaneously an amount equivalent to the nominal value of the securities cancelled is credited to "8680- Miscellaneous Government Account Ledger Balance Adjustment Account" by per contra debit to this head.

A Consolidated Sinking Fund for all loans floated, instead of each individual Sinking Fund in respect of each such loan can be maintained at the option of the concerned Government provided contributions representing each loan are continued to all the Sinking Funds, the maintenance of which is obligatory under any law or any understanding given by the Government in the case of any such loan.

- (2) This head will be closed to "8680- Miscellaneous Government Account-Ledger Balance Adjustment Account".
- (3) In cases where the amounts at credit of the Sinking Funds are invested, the amount expended on the purchase of securities should be debited to this head, which will be credited to the same extent when the securities are sold, and any profit or loss arising out of the investment being transferred to the head "Appropriation for Reduction or Avoidance of Debt-Sinking Funds". Interest realised on securities purchased on the investment account should be credited and any payment of advance interest on securities purchased on that account should be debited to the head 'Sinking Fund' unless the respective Governments decide that such receipt on interest and payment of advance interest on securities purchased will be taken to the revenue account under "0049- Interest Receipts /2049- Interest payments".

**MAJOR/SUB-MAJOR HEADS      MINOR HEADS**  
**8223    Famine Relief Fund (3)**

101	Famine Relief Fund (1)
102	Famine Relief Fund-Investment Account (2)

**Notes:**

- (1) In States where this statutory fund is styled under a different name such as " West Bengal Famine Insurance Fund" in West Bengal, the nomenclature of this minor head may be modified accordingly. When more than one fund other than this statutory fund is in operation in any State e.g. Famine Fund Deposit Account (Bihar) each such fund may be exhibited under a separate sub-head, below this minor head. The account of this fund may be exhibited under the following distinct sub-heads: -

**Receipts**

Transfers from the revenue account  
 Interest receipts.  
 Gain on realization of securities  
 Other receipts

**Payments**

Transfers to the revenue account.  
 Transfers to general balances for repayment of debt.  
 Transfers to the general balance for financing loans to cultivators etc.  
 Loss on realization of securities.  
 Other payments.

Wherever it is decided to transfer amount from this fund to general balance either for repayment of debt or for financing loans to cultivators etc. such amounts shall be debited to the sub-heads "Transfers to general balance for repayment of debt" and "Transfers to general balances for financing loans to cultivators etc." respectively by per contra credit to "8680- Miscellaneous Government Account-Ledger Balance Adjustment account".

- (2) The sub-heads will be "Purchase of Securities" and "Sale of Securities".  
 (3) The term "Famine" is to be interpreted in the widest sense to cover Natural Calamities of all types such as floods, drought, earth-quakes etc.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8224    Central Road Funds (I)**

101 Central Road Fund (1)

**Notes:**

- (1) This fund is constituted out of the proceeds of excise and import duties on motor spirits earmarked for road development. The amount sanctioned each year for transfer to this fund is credited to this head by contra debit to the major head '3054 Roads and Bridges' in the accounts of the Central Government. Out of this amount 80% is allocated to the States etc. and the balance 20% is retained by the Central Government as ordinary reserve to which is also added receipts accepted from other sources which are treated as Special Reserves.

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

**A. Central Government and Union Territory Governments without Legislature**

Direct expenditure on roads etc. incurred and to be met out of the allocations from the Fund (Ordinary or Special) and the expenditure on the Roads wing of the Ministry of Transport are initially debited to major head '3054- Roads and Bridges' or any other appropriate head of account concerned and '3451-Secretariat-Economic Services' respectively. The debits under these heads are subsequently set off by transfer of equivalent amount from this fund.

**B. State Governments**

The amounts allocated to the State Governments whether from the 80% allocation to the States or from the Reserves are debited in the Central Books to the major head '3601- Grants-in-aid to State Governments'. This head is relieved simultaneously by a deduct entry by transfer of equivalent amounts from this Fund.

In the State Accounts, the amounts so received are credited to the major head '1601- Grants-in-aid from Central Government'. Out of these amounts, the allocations other than those from reserves, are credited to major head '8449- Other Deposits-Subventions from Central Road Fund', by per contra debit to the major head '3054- Roads and Bridges' or any other appropriate head of account concerned. Such of the expenditure under this major head as is to be met out of the allocations other than those from the Reserves, is set-off by transfer of the equivalent amounts from the deposit head mentioned above.

**C. Union Territories with Legislature**

The amounts sanctioned to the Union Territories with Legislature are debited in the accounts of the Central Government to the major head '3602- Grants-in-aid to Union Territory Government'. This head is relieved simultaneously by transfer of equivalent amounts from this fund.

In the books of the Union Territory Governments with Legislature these grants are credited under the major head '1601- Grants-in-aid from Central Government. The expenditure in reimbursement of which these grants are made, is debited to the Major head '3054- Roads and Bridges'.

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

**Notes :**

- (1) This Fund is constituted out of the proceeds of levy of fees for services rendered relating to the use of permanent bridges costing more than Rs.25 lakhs each, completed and opened to traffic on or after 1st April, 1976 on National highways. The proceeds from the fees shall initially form part of the Consolidated Fund of India under the major head "1054". The expenditure incurred by the State/U.T. Governments for collection of fees shall be reimbursed to that Government at actuals for each bridge subject to a maximum limit of 12% of the total collections effected within the State/UT and shall be debited to the sub-head " Cost of collection of fees payable to State Govt./U.T. Governments" below the major and minor heads "3054-Roads and Bridges -Fees on National Highways permanent Bridges"
- A sum equal to the amount estimated to be received during a year shall be provided for transfer to the Fund Account by contra debit to the major head "3054 Roads and Bridges" in the account of the Central Government Similarly, the debit initially appearing in accounts on account of cost of collection below the major head "3054" referred to above shall also be relieved by debit to the Fund Account by contra credit to the major head "3054". The procedure prescribed in para 3.4 of the General Direction shall be followed for this purpose. The amount outstanding to the credit of the Fund will be allocated by the Central Government for development of National Highways in the State and Union Territory Governments and the amount so allocated shall, as far as possible, be equal to the net fees collected in the respective States/UTs under these Rules.
- The allocation so made to the States and Union Territory Governments shall be over and above the normal plan allocation which shall be augmented to the extent of net proceeds as stated above. The proceeds of the fees remaining unutilised at the end of a financial year shall not lapse at the close of that financial year but shall be available for being utilised during subsequent year or years against the individual works to be approved by the Central Government.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8226    Depreciation/Renewal**  
**Reserve Fund**

101	Depreciation Reserve Funds of Government Commercial Departments/Undertakings (1)
102	Depreciation Reserve Funds of Government Non-Commercial Departments (1) (2)

**Notes :**

- (1) Please see Note (2) below the Major head'8115- Depreciation/Renewal Reserve Funds'.
- (2) This minor head is intended to record the transactions on account of Depreciation Reserve Funds of Non-commercial Departments of Governments like the Government Presses.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8228    Revenue Reserve Funds**

101	Revenue Reserve Funds (1)
102	Revenue Reserve Funds-Investment Account

**Note:**

- (1) The minor head is intended to record such funds as 'Special Revenue Reserve Fund (Gujarat)' and similar other temporary Revenue Reserve Funds, if any, in other States, which should be distinctly recorded under sub-heads below this minor head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8229    Development and Welfare**  
**Funds**

101	Development Funds For Educational Purposes (1)
102	Development Funds For Medical and Public Health Purposes (2)
103	Development Funds For Agricultural Purposes (3)
104	Development Funds For Animal Husbandry Purposes (9)
105	Sugar Development Fund
106	Industrial Development Funds (5)
107	Funds for Development of Milk Supply
108	Mining Areas Development Funds
109	Cooperative Development Funds (4)
110	Electricity Development Funds (6)
111	Capital Construction Funds
112	Port Development Funds
113	Port Development Funds-Investment Account
114	Mines Welfare Funds (7)
115	Cine- Workers Welfare Fund
116	Kutch Benevolent Funds
117	National Bio-Technological Core Fund
118	National Science and Technology Entrepreneurship Development Fund
119	Employment Guarantee Fund
120	Customs and Central Excise Welfare Fund
121	Performance Award Fund
122	Customs and Central Excise Special Fund for acquisition of anti smuggling equipment etc
123	Consumer Welfare Fund (10)
124	National Fund for Control of Drug Abuse.
125	Central Resource Pool for Development of North Eastern Region
200	Other Development and Welfare Fund (8)

**Notes:**

- (1) This minor head will include funds like "University Fund", "Library Funds", "Scholarship Fund", 'Education Cess Fund', 'Non - Government Schools and 'Colleges Loan Fund (Assam),' 'Fund for Development of Hindi and other State Languages' etc., which would be recorded under distinct sub-heads. Where any such fund is invested, the corresponding investments should also be exhibited under a distinct sub-head.

- (2) This head includes funds like 'Hospital Funds' Fund for Research and development of Haffkine Institute', 'Fund for development of Water Supply (Madras)' etc., which should be recorded under distinct sub-heads. Where any of the funds are invested, the corresponding investment should also be exhibited under distinct sub-head.
- (3) This includes "State Agricultural Credit Relief and Guarantee Fund", "Sugar Cane Cess Fund", etc. which should be recorded under distinct sub-heads. Where any of the funds are invested, the corresponding investments should also be exhibited under distinct sub-heads.
- (4) This includes 'State Co-operative Development Fund'.
- (5) Includes 'Industrial Loan Fund', Industrial Research and Development Fund', 'Cotton Textile Fund' 'Reserve Fund for protection of Sugar Industry' etc. as distinct sub-heads. If any of these funds are invested, the investment accounts should be exhibited under distinct sub-heads.
- (6) Includes 'Special Reserve Fund-Electricity', 'Special Reserve Fund-Electricity Investment Account', etc. as distinct sub-heads.
- (7) "Mica Mines Welfare Fund", "Coal Mines Labour Housing and General Welfare Fund", "Coal Mines Central Rescue Station Fund", "Kerala Mining Areas Welfare Fund" "Salt Mines Welfare Fund" etc. will appear as distinct sub heads under this minor head.
- (8) Includes 'Defence Modernisation Fund', Mandi Development Fund', 'Special Development and Reserve Fund (Mysore)', 'Village Development Fund', 'Fund for village reconstruction and Harijan uplift', 'Teachers gratuity fund', "Fund for the benefit of cotton growers", 'Fishermen's relief fund', 'Flood and Fire emergency fund', 'Sugar Research and Labour Housing Fund', 'Fund for the promotion of education amongst the educationally backward classes', etc., as distinct sub-heads.
- (9) Includes 'world food programme-maize fund' as a distinct sub-head.
- (10) The debits to Consumer Welfare Fund under this head on this account may be adjusted by per -contra credit to sub-head 'Deduct - Amount met from Consumer Welfare Fund' under the minor head 'Transfer from reserve funds' below major heads, 3456, 3601 & 3602 which may be opened according to the need.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8235    General and other Reserve Funds**

101	General Reserve Funds of Government Commercial Departments/ Undertakings
102	Zamindari Abolition Fund
103	Religious and Charitable Endowment Funds
104	Railway Safety Works Fund
105	General Insurance Fund (1)
106	General Insurance Fund-Investment Account (1)
107	Ethyl Alcohol Storage Facilities Fund
108	Ethyl Alcohol Effluent Disposal Facility Fund
110	Food Grains Reserve Fund
111	Calamity Relief Fund
112	Calamity Relief Fund - Investment Account.
113	National Renewal Funds
114	State Renewal Fund (4)
115	Telecom Regulatory Authority of India General Fund
117	Guarantee Redemption Fund
200	Other Funds (2)
201	Other Funds-Investment Account (3)

**Notes:**

- (1) Transactions relating to "Motor Vehicles (Third Party) Insurance Fund" and the corresponding investments should be shown under distinct sub-heads. Also includes transactions pertaining to the following funds which should be recorded under distinct sub heads.
  - (i) Emergency Risks (Goods) Insurance Fund, 1962
  - (ii) Emergency Risks (Factories) Insurance Fund, 1962
  - (iii) Emergency Risks (Goods) Insurance Fund, 1971
  - (iv) Emergency Risks (Undertakings) Insurance Fund, 1971
  - (v) War Risks (Marine Hulls) Re-insurance Fund, 1971
- (2) Includes the following funds, which should be recorded under distinct sub-heads.
  - (i) Publication Fund (Assam).
  - (ii) Magh Mela Fund (U.P)
  - (iii) Nazul Fund (Lucknow).
  - (iv) Motor Transport Reserve Fund.
  - (v) State Equalisation Fund.
  - (vi) Silver Redemption Fund.
- (3) Investments' in respect of the various funds referred to in Note (2) if any, should be recorded under distinct subheads under this minor head.
- (4) The nomenclature of the minor head shall contain the name of the State or Union Territory, as the case may be.

## K. Deposits and Advances

### *(a) Deposits Bearing Interest*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8336 Civil Deposits</b>	
	101 Security Deposits (1)
	800 Other Deposits

**Note**

- (1) This will also record Security Deposits deposited by Emigrants prior to 14-9-87 (which were also earning interest with the banks) under Emigration Rules, 1983 and which are transferred by State Bank of India, Bombay and State Bank of Patiala, New Delhi to Government Accounts.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8337 Deposits of Railways</b>	
	101 Indian Railway Deposits
	102 IRCA-Employees' Provident Fund (1)
	103 Contributory IRCA-Employees' Provident Funds-Investment Account
	104 Non Contributory IRCA-Employees' Provident Funds-Investment Account

**Note:**

- (1) "Contributory" and "Non-contributory Fund" will be recorded under separate sub-head under this minor head.

<b>MAJOR / <i>SUB-MAJOR HEADS</i></b>	<b>MINOR HEADS</b>
<b>8338 Deposits of Local Funds</b>	
	101 Deposits of Municipal Corporations (1)
	102 Deposits of State Transport Corporations
	103 Deposits of State Housing Boards
	104 Deposits of other Autonomous Bodies (2)

**Notes:**

- (1) Deposits in respect of each Municipal Corporation may be shown under a distinct sub-head.
- (2) This minor head will record interest bearing deposits of autonomous bodies which have been declared as Local Funds. Deposits in respect of each such fund will be recorded under a distinct sub-head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8342    Other Deposits**

101	National Defence Fund
102	Deposits of Shipping Development Fund
103	"Deposits of Government Companies, Corporations etc. (1) "
104	"Coal Mines Family Pension Scheme,1971"
105	"Coal Mines Deposit-Linked Insurance Scheme,1976"
106	"Employees' Family Pension Scheme,1971"
107	Deposits Towards Payment of Estate Duty
108	"Deposits of Income Tax, Super Tax EPT and Surcharge"
109	Own Your Telephone Exchange Deposits
110	Telephone Application Deposits
111	Telex Application Deposits
112	Field Deposits
113	Solatium Fund
114	Leased Telecommunication Facility Deposits
115	Deposits by MTNL for financing Telecommunication Projects
116	Deposits of State Bank of India under NRI Bonds Scheme.
120	Miscellaneous Deposits (2)

**Notes:**

- (1) Deposits of each Government Company/Corporation will be recorded under a separate sub-head.
- (2) This is a residuary head, intended to record all types of miscellaneous deposits with a distinct sub-head for each type of deposit.

*(b) Deposits Not Bearing Interest*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8443</b>	<b>Civil Deposits</b>
	101 Revenue Deposits (1)
	102 Customs and opium Deposits (2)
	103 Security Deposits (3)
	104 Civil Courts Deposits (4)
	105 Criminal Courts Deposits
	106 Personal Deposits (5)
	107 Trust Interest Funds (6)
	108 Public works Deposits
	109 Forest Deposits
	110 Deposits of Police Funds
	111 Other Departmental Deposits
	112 Deposits for purchases etc. in India (7)
	113 Deposits for purchases etc, abroad (8)
	114 Export Trade Deposits
	115 Deposits received by Government Commercial Undertakings
	116 Deposits under various Central and State Acts (9)
	117 Deposits for work done for Public bodies or private individuals (10)
	118 Deposits of fees received by Government servants for work done for private bodies.
	119 Companies Liquidation Accounts (11)
	120 Deposits of Autonomous District and Regional Funds (Assam, Meghalaya and Mizoram)
	121 Deposits in Connection with Elections (13)
	122 Mines Labour Welfare Deposits (14)
	123 Deposits of Educational Institutions
	124 Unclaimed Deposits in the G.P. Fund (15)
	125 Unclaimed Savings Bank Deposits
	126 Unclaimed Deposits in other Provident Funds (15)
	127 Deposits of Local Bodies for meeting claims of contractors/ employees' pensioners etc. who have migrated to Pakistan
	128 Deposits on a/c of Government deposits transferred from Pakistan
	129 Deposits on a/c of cost price of Liquor, Ganja and Bhang
	130 Provident Societies Liquidation Account (12)
	800 Other Deposits (16)

**Notes:**

- (1) Revenue deposits are made in Revenue Courts or in connection with revenue administration.
- (2) These will appear as deposits of the Central Government in the books of several Principal Account Officers of Ministries/Departments.
- (3) These will include earnest money deposits made by intending tenderers of the Civil Defence Departments, and Security Deposits realised by the Police Department under the Motor Vehicles Tax Act or other Acts. In the case of earnest money deposits of intending tenderers of the P.W.D., these relating to successful tenderers, where the Departmental officers of the P.W.D. desire that these deposits should be transferred to the credit of the P.W. Department as security deposit of contractors, they may be transferred to the minor head "P.W.D. deposits' in terms of 188 of Central Government Accounts (R & P) Rules 1983. This head also includes cash security deposits realised under the financial rules of the Government and Security Deposits under Emigration Rules, 1983. Cash security deposits of subordinates of the P.W.D. realised in public works divisions will, however, be credited under the minor head 'public works deposits'.
- (4) Under Civil Court Deposits, Supreme Court, High Courts, Small Causes Courts and Income-tax Officers who receive such deposits may be distinguished in inner columns.
- (5) 'Personal Deposits' are deposits of which a banking account only is kept (not being Civil or Criminal Court Deposits). Details such as "Wards" and "Attached Estates Deposits" and "Trusts and Endowments" may be kept in the local accounts.
- (6) This head is intended as a "Personal Deposit" for accommodating receipt on account of interest on the securities held by the Accountants General and other Government Officers acting as Treasurers of Charitable Endowments under the Charitable Endowments Act, and also for making payment of arrears of interest etc. from out of the accretions and balances lying at the credit of this head.
- (7) This head is intended to record inter-alia the deposits received from Municipalities and other outside bodies etc., on account of value of stores purchased by them through the Director General of Supplies and Disposals of Government of India or other Central stores purchases organisations etc. in the State Government
- (8) Amounts deposited in respect of purchase and procurements under foreign Credit/Loan agreements are adjusted under a sub-head "Purchases under Credit/Loan agreements", while those relating to other purchase and procurements, viz. through the I.S.M. etc. are taken to a sub-head "Other purchases." Suitable detailed heads may be opened for each Credit/Loan agreements wherever necessary. Another sub-head "Miscellaneous" is intended to account for the rupee deposits made by the State Electricity Boards on account of inspection charges.
- (9) Deposits in respect of each " Act" may be shown under a distinct sub-head, such as "Deposits under Section 22-D of Minimum Wages Act, 1948", "Deposits under the Contract Labour (Regulations and Abolition) Act, 1970", "Deposits of the surplus estates of deceased officers, deserters and others of the Indian Army", "Deposits under the Bombay Public Conveyance Act", etc.
- (10) Sums received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies are credited to this head. Fees deposited by the Indian Nationals for procurement of Educational Certificates etc. for them from the Bangladesh authorities (Through Indian High Commission in Bangladesh) will also be recorded under this minor head.

- (11) This head is intended to record the credits on account of unclaimed dividends and undistributed assets of companies in official or voluntary liquidation.
- (12) This head receives the sums made over by the liquidators to the Superintendent of Insurance under Section 93(5) of the Insurance Act, 1938. If within a period of five years from the date on which any sums have been made over to the Superintendent of Insurance an order of a Court of competent jurisdiction has not been obtained at the instance of any claimant to such sums for their disposal, the said sums shall become the property of Government.
- (13) The deposits under this minor head are to be classified under the following sub-heads:-
1. Deposits made by candidates for State/Union Territory Legislature.
  2. Deposits made by candidates for Parliament
  3. Deposits made for election petitions.
  4. Deposits made for election appeal.
  5. Deposits made by Candidates for Presidential/Vice Presidential Elections.
- (14) Deposits on account of the Coal, Mica and Other Mines may be shown under distinct sub heads.
- (15) The sums lying at the credit of the subscribers in these Provident Funds, of which payments have not been taken within the prescribed period after they become payable under the P.F. rules, should be transferred to these heads at the end of each year, and dealt with under the ordinary rules relating to deposits, namely that action shall be taken to lapse all deposits to Government, keeping in view the provisions of Rule 189 of Central Government (Receipt and Payment) Rules, 1983 or Rule 635 of C.T.Rs. or the corresponding provisions in the State Treasury Rules/Codes etc. The amount should by transfer be credited to the head of account "0075-Misc. General services-unclaimed deposits", after keeping a note in the Register of deposits against the relevant items.
- (16) This residuary minor head includes all other categories of deposits, which cannot be brought under the other distinct minor heads under this major head. These include "Deposits of the District Chowkidar Reward Fund, Assam", "Deposits of the Assam Village Development Fund", "Deposits of the Coal field Recruiting Organisation", "Municipal Taxes on Government Residential Buildings", "Sinhastha Mela Fund (MP)", "Official Receivers Remuneration Fund", "Cash Deposits of retiring Government servants" etc. Separate sub-heads may be opened for each of these deposits, under this minor head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8444    Defence Deposits**

101	Defence Services Deposits
102	Unclaimed Provident Fund Deposits (1)
800	Other Deposits (2)

**Notes:**

- (1) See Note (15) below the major head "8443- Civil Deposits".
- (2) This minor head will include "Trust interest account".

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8445    Railway Deposits**

101	Indian Railway Deposits
102	Deposits of Branch Line Companies
103	Unclaimed Provident Fund Deposits (1)
104	Trust Interest Account (2)
800	Other Deposits

**Notes:**

- (1) See Note (15) below major head "8443-Civil Deposits".
- (2) This minor head will record interest realised on Government securities of contractors etc. pending distribution thereof to the Depositors.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8446 Postal Deposits</b>	
	101 Postal Deposits
	800 Other Deposits (1)

**Note:**

(1) See Note (2) below the major head "8444-Defence Deposits".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8447 Telecommunication Deposits</b>	
	101 Telecommunication Deposits
	800 Other Deposits(1)

**Note:**

(1) See Note (2) below major head "8444- Defence Deposits".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8448 Deposits of Local Funds</b>	
	101 District Funds
	102 Municipal Funds
	103 Cantonment Funds
	104 Funds of Insurance Association of India
	105 State Transport Corporation Funds
	106 Funds of the ICAR
	107 State Electricity Boards Working Funds
	108 State Housing Boards Funds
	109 Panchayat Bodies Funds (1)
	110 Education Funds
	111 Medical and Charitable Funds
	112 Port and Marine Funds
	113 Ladakh Autonomous Hill Development Council Fund.
	114 Jharkand Area Autonomous Council Fund
	120 Other Funds (2)

**Notes:**

- (1) Includes funds such as "Panchayat Samiti Funds", "Village Panchayat Funds", "Zila Parishad Funds" etc. which may be exhibited under distinct sub-heads.
- (2) Includes all other miscellaneous funds such as "Town and Bazar Funds" which may be shown under distinct sub-heads.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8449    Other Deposits**

101	Countess of Dufferin Fund
102	Cement Regulation Account
103	Subventions from Central Road Fund (1)
104	Deposits of Mines Provident Fund
105	Deposits of Market Loans (3)
106	Accounts under Indo-US Agreement 1974 (5)
107	Deposits of Income tax, Super tax, Excess Profit Tax, including interest and surcharge
108	Deposits of Local Bodies for discharge of Loans (2)
109	Levy Sugar Price Equalisation Fund
110	Personal Injuries (Compensation and Insurance) Fund
111	Drug Prices Equalisation Fund
112	Coconut Development Fund
113	Oil-seeds and Vegetable Oil Development Fund;
114	Advance Deposits for IDA Aided Projects (6)
115	Advance Deposits for IBRD Aided Projects (7)
117	Advance Deposits for IFAD Aided Projects (8)
118	Advance Deposits for Japanese grants aided project (9)
119	Advance Deposits for ADB assisted Projects (10)
120	Miscellaneous Deposits (4)

**Notes:**

- (1) See Note (1) below the major head "8224 Central Road Fund".
- (2) Represents deposits of Sinking Funds created by local bodies for discharge of loans taken from Government.
- (3) Subscriptions received towards various market loans floated by the state/Central Governments are initially recorded under this minor head, pending eventual transfer to the major head "Internal Debt of the State Governments/Central Government Market Loans" on receipt of details from the Reserve Bank of India, Bombay.
- (4) This residuary minor head is intended to record transactions on account of deposits which cannot be accommodated under any of the other minor heads under this major head. Separate sub-heads may be opened for each type of such deposits.
- (5) The following are the authorised sub heads under this minor head.
  - (i) Transition Account under Indo-US Agreement, 1974.
  - (ii) Cooley Account under the Indo-US Agreement, 1974.
  - (iii) Rupee Account under the Indo-US Agreement, 1974.
  - (iv) Dollar Denominated Account under the Indo-US Agreement, 1974.
- (6) Each IDA Project will be shown as sub-head.
- (7) Each IBRD Project will be shown as sub-head with detailed head thereunder as IBRD Loan No.

- (8) Each IFAD Project will be shown as sub-head as IFAD Credit No. ....etc.
- (9) Each Japanese Grants aided Project will be shown as sub-head as Trust Account No..... (JPY) .....etc.
- (10) Each ADB Project will be shown as a sub-head as "ADB Loan No..... etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8450 Balance Account of Union Territories</b>	
	101 Balance of Pondicheny
	102 Balance of Goa, Daman and Diu
	104 Balance of Arunachal Pradesh
	105 Balance of Mizoram.
	106 Balance of National Capital Territory of Delhi.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8451 Bhopal Gas Leak Disaster Relief Fund</b>	
	101 Claims and Relief Fund
	102 Claims and Relief Fund -Investment Account
	103 Insurance Fund
	104 Insurance Fund - Investment Account
	105 Contingency Fund
	106 Contingency Fund - Investment Account.
	107 Advance to Union Government for payment of Interim Relief 1993.

*(c) Advances*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8550 Civil Advances</b>	
	101 Forest Advances
	102 Revenue Advances(1)
	103 Other Departmental Advances(2)
	104 Other Advances(3)

**Notes:**

- (1) Will be divided under two sub heads with details as follows
- | <i>Sub-Heads</i>              | <i>Detailed Heads</i>   |
|-------------------------------|---|
| Advance for Survey Operations | Advances for boundary pillars.<br><br>Revenue Survey Advances.<br>Talukdari settlement advances.<br>Cost of survey marks.<br>Cost of boundary marks recoverable from landholders.<br>Cost of boundary marks pending completion of survey operation. |
| <b>Excise Advances</b>        | <b>Abkary Advances</b>  |
- (2) Separate sub heads may be opened for each type of advance granted for departmental purposes. Separate sub heads may be opened for departmental advances granted by High Commission for India in London.
- (3) Includes advances for rest camps granted by Civil Officers for marching of troops and advances to the families for deceased Government servants under the provisions of Rule 262 (2) of GFRs 1963 or other similar provisions of State Financial Rules. This will also include transactions of the nature of Special Advances. For each such advance, a separate sub-head may be opened.

<b>MAJOR / <i>SUB-MAJOR HEADS</i></b>	<b>MINOR HEADS</b>
<b>8551 Defence Advances</b>	

101	Defence Advances
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<b>MAJOR / <i>SUB-MAJOR HEADS</i></b>	<b>MINOR HEAD</b>
<b>8552 Railway Advances</b>	

101	Department Advances
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<b>MAJOR / <i>SUB-MAJOR HEADS</i></b>	<b>MINOR HEADS</b>
<b>8553 Postal Advances</b>	
	101 Postal Advances

<b>MAJOR / <i>SUB-MAJOR HEADS</i></b>	<b>MINOR HEADS</b>
<b>8554 Telecommunication Advances</b>	
	101 Telecommunication Advances

## L. Suspense and Miscellaneous

### (a) Coinage Accounts

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8656 Coinage Accounts (1)</b>	
	101 Small Coins Depot Balances
	102 Rupee Coin Balances
	103 Quaternary Alloy Coin Balances
	104 Bronze and Copper Coinage Account
	105 Nickel Coinage Account (2)
	106 Aluminium Coinage Account (2)
	107 Silver Alloy Rupee Coinage Account (2)
	108 Quaternary Alloy Coinage Account (2)
	109 Ferritic Stainless Steel Coins Account.

**Notes:**

- (1) These accounts receive the balances of Rupees and Small Coin Accounts (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account.
- (2) The Bronze and Copper Coinage Account is in two parts as on the books of Principal Accounts Officer, Department of Economic Affairs, Ministry of finance.

#### *No. I-Bronze and Copper Coinage Account*

**Debits**

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

**Credits**

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

#### *No. II-Mint Profit Account*

**Debits**

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

**Credits**

Balance from last year of profits not yet appropriated.  
Gross profit on manufacture during the year (b)

- (a) The Mint Master should credit this by debit to "Mint Remittances' or to "Foreign Remittances'.
- (b) The adjustment in this respect is made monthly by the Principal Accounts Officer, Ministry of Finance Deptt. of Economic Affairs on receiving the requisite information from the Mint Master through the latter's monthly account, debiting Coinage Accounts (Part I Bronze and Copper Coinage Account) with the nominal value of coins manufactured by per contra credit to (i) the Capital head "4046-Capital Outlay on Currency, Coinage and Mint" to the extent of the value of the metal utilised and (ii) Coinage Accounts (Part II-Mint Profit Account) for the difference representing gross profit on manufacture. The amount of gross profit adjusted is intimated to the Principal Accounts Officer, Department of Economic Affairs, Ministry of Finance to enable them to complete part II.

- (c) The Government is entitled to bring to account each year, as profit realised, only that portion which belongs to the amount of coins issued for circulation that is passed out of Mint and Depots combined. The sum of the gross profits brought forward from 1st year and the gross mintage profit of the year must therefore be distributed as follows:-

Let A be the amount of coins in the Mint and depots on April 1st.

B be the new coins added to the Joint stock during the year and

C be the net issues to treasuries.

$D=A+B-C$  is the balance in the Mints and Depots on March 31st. Then out of the whole sum of the gross profit

$C/(A+B)$  is the portion to be taken as realised for transfer to Part II. Annual adjustment in this respect is made by the Principal Accounts Officer, Ministry of Finance, Department of Economic Affairs crediting major head "0046- Currency, Coinage and Mint" by per contra debit to "Coinage Accounts -Part II Mint Profit Account".  $D/(A+B)$  is the portion to be carried forward as balance to next year.

These apply mutatis mutandis to Nickel Coinage Account, Aluminum Coinage Account, Silver Alloy Rupee Coinage Account and quaternary alloy coinage Account.

*(b) Suspense*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8658 Suspense Accounts (1)</b>	
	101 Pay and Accounts Office-Suspense (2)
	102 Suspense Account (Civil) (3)
	107 Cash settlement Suspense Account (4)
	108 Public Sector Bank Suspense (5)
	109 Reserve Bank Suspense-Headquarters (6)
	110 Reserve Bank Suspense-Central Accounts Office (7)
	111 Departmental adjusting account (8)
	112 Tax Deducted at Source (TDS) Suspense (9)
	113 Provident Fund Suspense
	114 External Assistance Suspense (10)
	115 Suspense Account for purchases etc. abroad (10)
	116 Remittances between England and India through R.B.I
	117 Transactions on behalf of the Reserve Bank (11)
	119 Additional Wages Deposit Suspense Account (10)
	120 Additional Dearness Allowance Deposit Suspense Account (old) (10)
	121 Additional Dearness Allowance Deposit Suspense Account (new) (10)
	123 A.I.S Officers' Group Insurance Scheme (12)
	124 Payments on behalf of Central claims organisation-Pension and Provident Fund (10)
	126 Broadcasting Receiver Licence Fee Suspense (10)
	127 Investment Account of Madhya Bharat Railways and Military funds (10)
	129 Material Purchase settlement suspense Account(13)
	134 Cash Settlement between Accountant General, Jammu and Kashmir and other State Accountants General.
	135 Cash Settlement between Accountant General, Sikkim and other State Accountants General.
	136 Customs Receipts awaiting transfer to the Receipt Head

**Notes: -**

- (1) This major head will be operated by Central Government Ministries/Departments (excepting Defence, Railways, Posts and Telecommunications), State Governments and Union Territories Governments/Administrations. The amounts placed under various suspense minor heads below this major head will be cleared by minus debit or minus credit as the case may be.

- (2) This head is intended for the initial record of inter-Governmental transactions arising in the books of a Central P.A.O. separated Accounts Officers of Union Territories, and by Accountants General where the other party involved is a P.A.O. Separate sub-heads "Transactions adjustable (Name of the Central PAO/State Accountant General / Railways /Defence/ Posts/Telecommunication Accounts Officer concerned) will be opened under this minor head for each Accounts Officer with whom transactions are to be settled. This minor head is not to be operated in cases where the transactions of Receipts and Payments that are eventually to be credited or debited under Consolidated Fund excepting the transfer of outstanding balances under HBA/MCA from one Ministry/Department to another. For such cases General Directions No. 2.3 and 3.1 may please be referred to. P.A.O. Supply would continue to operate this minor head as hithertofore.
- (3) Minor Head is subdivided into :-
- (a) Treasury Suspense
  - (b) Objection Book Suspense
  - (c) Outstation Pay Bills for March
  - (d) Unclassified Suspense
  - (e) Cheques cancelled but paid
  - (f) Other Miscellaneous items
  - (g) Account with Railways
  - (h) Account with Defence
  - (i) Account with Posts
  - (j) Account with Telecommunication
  - (k) Account with Accountant General
  - (l) H.B.A. Suspense
  - (m) Motor conveyance Advance Suspense
  - (n) N.D.F. Suspense

Sub-head (a) is meant to be operated upon in the books of Accountant General to accommodate provisionally difference noticed between figures incorporated in Treasury Lists of Payments/Cash Accounts, and the corresponding schedules of payments/receipts accompanying thereto, which could not be rectified at the stage of incorporation of the figure of the list of Payments/Cash Account in the Detail Book. Cases where the schedules themselves are wanting alongwith the supporting vouchers etc. may also be adjusted under this sub-head. The amounts initially kept under this sub-head will be cleared and taken to the heads of accounts concerned when the differences are settled on receipts of necessary clarifications/wanting schedules etc. from the Treasury Officers.

Sub-head(b) will be operated upon by compilation sections of A.G.'s Offices when during the course of compilation of vouchers with reference to the Schedules of payments from treasuries, vouchers are found wanting and thereby a difference is credited between the Schedule of totals and total of the vouchers compiled. By operating on this head, response by minus debit should be made in the classified Abstracts to the full amount of the debit earlier given to the head 'Departmental Adjusting Account' (equal to the totals of Treasury Schedules). The amounts initially taken under this sub-head, will be cleared minus entries under this sub-head by per contra debit to the head of account concerned.

Sub-head(c) is meant for initial recording of expenditure on account of payment of outstation pay allowances etc. for March by bank drafts issued in the month of March which is to be adjusted against the final head of account in the accounts for the month of April. Such initial debits will be cleared by affording minus debits.

Sub-head(d) will be operated upon by Accountants General to adjust provisionally items received through the Inward Settlement Account from other Accountants General / Pay and Accounts Officers for which full particulars/vouchers etc. are wanting.

Sub-head(e) will be operated in circumstances where the original cheque had been cancelled and fresh cheque in lieu thereof had been issued but later on the original cheque had been found to have been encashed. This sub-head will be cleared by recovery of the amount from the payee or otherwise written off.

Sub-head (g), (h), (i) and (j) are meant to be operated only in the State Section of the books of an Accountant General for affecting settlement of transactions with Railways, Defence, Posts and Telecommunication arising in his books. Detailed heads corresponding to each Accounts Officer or Railways / Defence / Posts / Telecommunications with whom transactions are required to be settled by each Accountant General may be opened under these sub-heads according to actual requirements. Sub-head (k) will be operated upon by the Accountant General of U.T. Governments/Administrations in the Central Section for initial accounting and subsequent settlement of transactions originating in their accounts which are finally adjustable in the accounts of another Accountant General.

The heads at (l) and (m) will be operated upon for adjustments of missing credits/debits of House Building Advance/Motor conveyance Advances relating to pre-departmentalisation period on the basis of collateral evidence. These Heads will also be operated upon in the Accounts of State Governments for adjusting the missing credit/debit of H.B.A./M.C.A. of the State Government Employees adjusted on collateral evidence basis. The sub-head at (n) will be operated by all the Civil Accounts Officers including Accountants General in whose books the N.D.F. collections appear as deduction from the salary etc. bill of the Government servants. This head will be cleared by issue of cheque/demand draft in favour of the R.B.I.

(4) Central (Civil)

From 1-4-93, this minor head will not be operated for fresh transactions by the Central Pay and Accounts Offices excepting Cabinet Secretariat. However, this head will be operated for clearing the old balances.

State Government

This minor head will be used for settlement or transactions between public works divisions rendering accounts to the same Accountant General and will be operated in the State Books receiving compiled accounts from the Public Works Divisions. The intention is that this minor head will exclusively be operated upon initially as a transitory head by a Works Division which renders services/makes supplies to another Works Division (or accept some receipts/revenue on behalf of another Division pending issue of cheques or Bank Drafts by it to the Division clearance thereof by it on receipt of cheque or bank draft from the recipient Division or pending concerned). For the detailed procedure to be followed in this regard a reference is invited to Appendix 7 to C.P.W A. Code.

(5) This minor head will be operated upon by Central Government's Pay and Accounts Offices which are banking with Public Sector Banks. Amounts of cheques issued by the concerned PAO and by cheque drawing D.D.Os in account with the PAO, paid by the accredited Public Sector Bank will be credited to this minor head by affording per contra minus credit to '8670- Cheques and Bills etc'. Amount of receipts scrolls by the Public Sector Banks will be debited to this minor head by affording corresponding credit to the relevant receipt heads. On receipt of the monthly

statement of transactions from the R.B.I. (C.A.S.) Nagpur credits and debits under this minor head will be cleared by the Principal Accounts Office by affording minus credits and minus debits to the extent of amounts adjusted on account of these transactions in the books of the R.B.I. This minor head has been introduced with a view to keep apart total amount of the transactions which have occurred at Public Sector Banks but which are yet to be adjusted against the Central Government Account maintained by the R.B.I. (C.A.S.) Nagpur.

The progressive balances outstanding on credit and debit sides under the minor head Public Sector Banks Suspense in the books of the Principal Accounts Officer concerned will represent respectively the payments and receipts of the Ministry/Department handled by its accredited Public Sector Bank for which either settlement remains to be effected between the Public Sector Bank and the Reserve Bank of India or non-clearances therefrom by the Principal Accounts Offices due to non-receipts of monthly statement (s) of transactions from the RBI CAS, Nagpur before the close of the monthly accounts of relevant month. Causes for the said non-settlement will generally be (i) delay in receipt of memorandum of transaction (s) by link bank from branch banks, (ii) delay or omission on the part of link banks in including the amount of branch bank memorandum in their daily advice to Reserve Bank of India, (iii) difference between amounts indicated in branch bank memo (which gets reflected in link bank advice) and the correct amounts of cheques paid / receipt challans scrolled and (iv) erraneous classification of transactions of a Ministry/Department against another Ministry/Department in its advice (s) by a branch or link bank of a Public Sector Bank which handles transactions of more than one Ministry/Department. Similarly, in the monthly Civil Accounts of the Government of India consolidated by the Controller General of Accounts, progressive figures of credit and debit balances outstanding under the head "Public Sector Bank Suspense" will give a total picture thereof relating to all Civil Ministries/Departments put together.

- (6) This head will be operated by Accountants General in their State Section of accounts and by Accountants General of U.T. Governments / Administrations in their Central Section of account in connection with debits and credits appearing in bank scrolls on account of cash settlement of inward accounts received by him on account of inter-Government transactions from a separated Pay and Accounts Office or Accounts Officers of Defence, Railways, Post and Telecommunication pending adjusting of the accounts received from the other party. Separate sub-heads "Transactions adjustable by .....(Name of the Central PAO/Defence/Railways/Posts/ Telecommunication Accounts Officer) "shall be opened under this major head for each Accounts Officer with whom the transactions are to be settled. The amounts so adjusted will be cleared by minus debit or minus credit, as the case may be.
- (7) This minor head is credited by the Principal Accounts Office etc at the time of issuing advices to the Reserve Bank of India, Central Accounts Section , Nagpur to effect transfer from the balances of Central Government (Civil) to that of the State Government (except J&K and Sikkim Governments) in connection with payment of loans, grants-in-aid, State Government share of Income-Tax, Union Excise duty etc. by debiting the concerned heads in their books. This Suspense head will be cleared by means of a minus credit by per contra credit to the head "8675- Deposits with Reserve Bank- Central Civil" on receipt subsequently of the clearance memo from the Reserve Bank of India, Central Accounts Section, Nagpur. At the time of repayment of loan and payment of interest thereon by the State Government, the

State Accountant General advises the Reserve Bank of India, Central Accounts Section, Nagpur with a copy to the Principal Accounts office of the Ministry/Department concerned. On receipt of the advice the Central Accounts Office of the Reserve Bank of India, Nagpur debits the balances of State Government and passes on the credit to the Central Government under intimation to the Principal Accounts Office concerned. On receipt of the copy of the advice from the Accountant General and/or the intimation from Central Accounts Office of the Reserve Bank of India, the Principal Accounts Office credits the appropriate loan/interest head by contra debit to 'Reserve Bank Suspense - Central Accounts Office'.

On receipt of clearance memo from the Reserve Bank, the Principal Accounts Office links it with the copy of the advice from the A.G. and /or intimation from the Reserve Bank and clears the suspense head by "minus " debit by per contra debit to the head "8675 Deposits with the Reserve Bank - Central Civil" by means of a Transfer Entry. The State Accountant General debits this suspense head on receipt of copy of advice from the Principal Accounts Office of the Union Ministry/ Department in State Section of his books by per contra credit to the relevant minor heads under the appropriate major head. At the time of issue of an advice for repayment of loan and payment of interest thereon to the Reserve Bank of India, Central Accounts Section, Nagpur, the State Accountant General debits the relevant State head of Account by per contra credit to this suspense head. This suspense head will be cleared by means of minus credit on receipt of clearance memo from the Reserve Bank by credit to "8675 - Deposits with Reserve Bank - States - CAS Reserve Bank".

- (8) This head will be operated only by State Accountants General. This head is intended for the provisional adjustment of departmental receipts and payments which are entered by the treasury in separate Schedules. The amounts so adjusted are cleared by minus credit and minus debit afforded through the Departmental Classified Abstract in which the transactions are finally brought to account. This head is also used for the provisional adjustment of inter- departmental transfers.
- (9) This minor head is intended to accommodate receipts on account of income tax etc. deducted at source, while effecting payments of interest on State Government securities, of salary bills of State Government employees, of pension bills etc. by State Treasury officers/State Pay and Accounts Officers/ other Departmental Officers who render compiled accounts of State Government as well as from interest payments on State Government securities made at Public Debit offices of the R.B.I in the books of State Accountants General to enable them to settle transactions with Zonal Accounts Officers concerned of C.B.D T by means of Cheques/Bank Draft.
- (10) These heads have been retained for the purpose of clearing old balances.
- (11) Receipts and payments relating to Reserve Bank of India appearing in Government accounts should be credited or debited in the first instance to this minor head and under the appropriate sub-head from among those specified below:-

### **Receipts**

- I. Renewals and enfacement fees on G.P. Notes.
- II. Commission for management of Public Debt.
- III. Brokerage commission etc. on new loans.
- IV. Postage and telegram charges and out of pocket expenses in connection with new loans

- V. Postage and telegram charges reimbursed to Public Debt office
- VI. Miscellaneous.
- VII. Balance due from the Reserve Bank
- VIII. Cost of note forms

**Payments**

- IX Charge for remittance of treasure:
  - (a) Police escort charges.
  - (b) Cost of boxes cart and coolie hire etc
  - (c) Pay and allowance of pardars.
  - (d) Railway and Steamer freights.
- X Dividend on R.B Shares
- XI Miscellaneous.
- XII Balance due to the R.B.

Transactions on account of Reserve Bank occurring at treasuries or Sub-treasuries should be carried by the State Government in whose Jurisdiction the Treasury is situated, until they are cleared by the Accountant General / Pay and Accounts Officer ( Department of Economic Affairs )with the Reserve Bank. Transactions brought to account under this head by adjustment in Accounts Offices should be classified as Central or State according as the Office of the origin is Central or State.

Explanation :- Charges for remittances of treasure for which the RBI is liable, include charges for keeping currency chests supplied with sufficient notes and coins. Charges for remittance of small coins between regular Small Coin Depots and treasuries and sub-treasuries where there are currency chests charges for remittance of uncurrent coins when sent separately.

- (12) Deductions/recoveries towards Central Government Employees Group Insurance Scheme made from A.I.S. Officers of a State cadre shall be classified under the sub-head "Subscriptions" pending adjustment by State Accountant General against advance payments made by the State Governments to the Central Government. The advance payments made by the State Governments to the Centre Government shall be classified under the sub-head payment to Central Government of the subscriptions in respect of A.I.S. Officers Group Insurance Scheme.

- (13) (a) Centre

This head will be operated when the materials are procured by placing indents on DGS&D. The payment made by the PAO will be classified as minus credit under a distinct subhead "Payment for purchase through DGS&D" under this minor head in the books of the PAO. On receipt of the Stores, the Divisions will credit the value of Stores under a distinct subhead "Purchase pending payment/adjustment" under this minor head. (This sub-head will also accommodate the cost of direct purchase of stores by the Division) . The PAO Memos when received from the Office the PAO, the Divisions, after verifying the correctness of the amount with reference to materials received will credit to the sub-head 'Payment for purchases through DGS&D' (below this minor head) per contra minus credit to the sub-head 'Purchases pending payment / adjustment' under which credit was originally given on receipt of the materials. The credits under the sub-head 'Payment for purchases through DGS&D' appearing in Divisional accounts will be paired off/netted with the minus credit under this head . The sub-head 'Purchases pending payment / adjustment' will be relieved by minus credit with contra credit to the major head '8782-Cash Remittance Head III(b)'.

(b) State

The cost of stores received either by purchase or through inter-divisional transfers, shall be accounted for initially under this suspense head in all cases where the payment had not been made in the same month of receipt of stores. This head shall be cleared by a contra entry (minus credit) on making payment to the supplier/Division supplying stores. Unclaimed balances for more than three complete account years under this minor head shall be cleared by credit to revenue.

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS**  
**8659    Suspense Accounts**  
**(Defence) (1)**

101	Pay and Accounts Office Suspense (2)
102	Accountant General Suspense (3)
108	Public Sector Bank Suspense (4)
109	Reserve Bank Suspense (5)
113	Provident Fund Suspense
125	Adjustment in Debt Settlement with Pakistan
140	Miscellaneous Suspense (6)

**Notes :**

- (1) The amount placed under the Suspense head shall be cleared by minus debit or minus credit as the case may be.
- (2) This head will be operated by Controllers of Defence Accounts for initial recording of outward claims arising in their books for the eventual settlement with the PAOs of Central Government/ Department. Separate sub-heads will be operated under this minor head for each Ministry/ Department. The inward claims received from other Ministries/Departments are not to be booked to this head in cases where the particulars are not available. Such items may be classified under the minor heads "Expenditure Awaiting Transfers to other Heads / Departments" or "Receipts Awaiting Transfers" under the functional expenditure / receipt heads respectively as the case may be pending transfer to the concerned Minor/Sub/Detailed head of Account.
- (3) This head is intended for recording outward claims requiring settlement with State Accountants General. The inward claims received from Accountants General and which cannot be accounted for under the final head(s) at once due to want of particulars, vouchers, etc. shall be accounted for under the minor heads "Expenditure Awaiting Transfer to other heads / Departments / Receipts Awaiting Transfer to other heads", as the case may be, pending transfer to the final heads of account.
- (4) This minor head will be operated upon when the transactions relating to Receipts / Payments of the Ministry of Defence originate through Public Sector Banks with a view to keep apart the total amount of transactions which are yet to be adjusted against the balances of Defence Accounts maintained by RBI, CAS, Nagpur. The transactions accounted by RBI, CAS, Nagpur but for which the respective scrolls have not been received from Public Sector Banks or there are differences in the amount reported etc. will also be classified under this head. These may be kept distinct from the RBI Suspense which relates only to differences relating to the RBI Branches. This head is to be operated while adjusting D.M.S. (Datewise Monthly Statement) or the total of debit and credit scrolls received from Public Sector Banks by affording minus credit to Cheques & Bills and minus debit to Remittances into Banks in the case of Cheques and MROs ( Military Receivable Orders ) respectively.
- (5) This head will be operated for inter Government Settlement through RBI (CAS) Nagpur by issuing advices. Other transactions in respect of RBI which need to be kept under Suspense will also be accommodated under this head. This minor head is also operated for the reversal of erroneous debits passed on by PAO, Supply to the Controller of Defence Accounts by issue of advice through RBI, CAS, Nagpur. Also see Notes (6) & (7) below Major head "8658-Suspense Accounts".

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

- (i) HBA Suspense
- (ii) MCA Suspense
- (iii) NDF Suspense
- (iv) Other Transactions

For sub-heads (i) and (ii) please see note on Sub-head (l) and (m) below Note (3) below the major head "8658-Suspense Accounts". Sub-head (iii) will be operated where NDF collections appear as deductions from salary bills etc. of Government servants. This head will be cleared by issue of Cheques / Bank Drafts in favour of the Reserve Bank of India.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****8660    Suspense Accounts  
          (Railways) (1)**

101	Pay and Accounts Office Suspense (2)
102	Accountant General Suspense (3)
108	Public Sector Bank Suspense (4)
109	Reserve Bank Suspense (5)
117	Transactions on behalf of the Reserve Bank (6)
125	Adjustment in Debt Settlement with Pakistan
132	Transactions with Bangladesh
140	Miscellaneous Suspense (7)

**Notes:**

- (1) Please see Note (1) below major head "8659-Suspense Accounts (Defence)".
- (2) Please see Note (2) below major head "8659-Suspense Accounts (Defence)".
- (3) Please see Note (3) below major head "8659-Suspense Accounts (Defence)".
- (4) Please see Note (4) below major head "8659-Suspense Accounts (Defence)".
- (5) Please see Note (5) below major head "8659-Suspense Accounts (Defence)".
- (6) This head should be operated by Railway Accounts Officers in their books for adjustment of the cost of Railway freight in connection with remittances of treasure. Each Railway Accounts Officer will prepare monthly bills for the amounts of credit notes and Railway warrants issued by the Reserve Bank, or on its behalf by Treasury Officers etc. and submit them to the Central Accounts Section of the Reserve Bank at Nagpur which will make payment by cheque, drafts or remittance transfer receipts. Bills for amounts of commission due on these credit notes and Railway warrants will be similarly dealt with. Also see Note (11) below major head "8658 Suspense Accounts".
- (7) Please see Note (6) below major head "8659-Suspense Accounts (Defence)".

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****8661    Suspense Accounts (Postal)****(1)**

101	Pay and Accounts Office Suspense (2)
102	Accountant General Suspense (3)
108	Public Sector Bank Suspense (4)
109	Reserve Bank Suspense (5)
113	Provident Fund Suspense
128	Postal Investments - cost of Government Promissory Notes and Investment Certificates held in Imprest.
137	CAO Telecom Suspense
140	Miscellaneous Suspense (6)

**Notes :**

- (1) Please see Note (1) below major head "8659-Suspense Accounts (Defence)".
- (2) Please see Note (2) below major head "8659-Suspense Accounts (Defence)".
- (3) Please see Note (3) below major head "8659-Suspense Accounts (Defence)".
- (4) Please see Note (4) below major head "8659-Suspense Accounts (Defence)".
- (5) Please see Note (5) below major head "8659-Suspense Accounts (Defence)".
- (6) Please see Note (6) below major head "8659-Suspense Accounts (Defence)".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8662 Suspense Accounts (Telecommunication) (1)</b>	
	101 Pay and Accounts Office Suspense (2)
	102 Accountant General Suspense (3)
	103 Railway Account Suspense
	104 Defence Accounts Suspense
	108 Public Sector Bank Suspense (4)
	109 Reserve Bank Suspense (5)
	113 Provident Fund Suspense
	114 Other Miscellaneous Suspense items
	137 Postal Account Suspense
	140 Miscellaneous Suspense (6)

**Notes:**

- (1) Please see Note (1) below major head "8659-Suspense Accounts (Defence)".
- (2) Please see Note (2) below major head "8659-Suspense Accounts (Defence)".
- (3) Please see Note (3) below major head "8659-Suspense Accounts (Defence)".
- (4) Please see Note (4) below major head "8659-Suspense Accounts (Defence)".
- (5) Please See Note (5) below major head "8659-Suspense Accounts (Defence)".
- (6) Please see Note (6) below major head "8659-Suspense Accounts (Defence)".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8663 Accounting Adjustments Suspense (1)</b>	
	136 Discount Sinking Fund (2)
	137 Redemption of 12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001. (3)

**Notes:**

- (1) The items/ transactions which are not in the nature of a transitory head may booked under this major head.
- (2) The amount of Discount on this Bond may be debited to the sub-head "Sinking Fund for Zero Coupon Bonds, 1999" to be opened under this minor head. Please see Note (1) below the major head ' 6001 - Internal Debt of the Central Government and Note (9) below the major head '2049 -Interest Payments'.
- (3) Please see Note (7) below the major head '6001 Internal Debt of Central Government'. This minor head will be divided into two sub-heads namely (i) Difference in the nominal value and (ii) Amount received in cash. The sub-head (i) will be cleared by minus debit, as and when the receivables are actually received in cash from Govt. of Iraq whereas the subhead (ii) will be cleared on receipt of scroll from the concerned branch of bank in respect of the cash so received from the holders of the bonds per contra debit to '8675/'8658 PSB Suspense' as the case may be. The debit balance, if any, remaining outstanding finally will be debited to revenue as a loss under the major head '3475' after making necessary provisions in the budget for that year. Conversely, any Credit i.e. minus debit balance remaining outstanding under this head will be credited as a revenue receipt to major head '1475'.

**(c) Other Accounts**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8670 Cheques and Bills</b>	
	101 Pre-audit cheques (1)
	102 Pay and Accounts Offices cheques
	103 Departmental Cheques(2)
	104 Treasury Cheques
	105 I.R.L.A. Cheques
	106 Telecommunication Accounts Office Cheques (3)
	107 Postal Cheques (3)
	108 Railway Cheques (3)
	109 Defence Cheques (3)
	110 Electronic Advices (4)

**Notes:**

- (1) This head is operated only by State Accountants General
- (2) Any Civil Department other than Public Works and Forest Departments authorised to draw money on cheques will operate this head.
- (3) The minor head will be divided into following sub-heads :
  - (i) Drawings from Banks
  - (ii) Drawings from Treasuries
 These sub-heads are further divided into two detailed heads -
  - (a) Cheques issued
  - (b) Cheques encashed (This would include cancellation of cheques)
- (4) This minor head would cover payments on account of drawbacks of Customs department only".

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8671 Departmental Balances (1)</b>	
	101 Civil
	102 Posts
	103 Telecommunications
	104 Defence
	105 Railways

**Note:**

- (1) These accounts receive debit for the cash balance held by departmental officers outside the generally available cash balances.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8672 Permanent Cash Imprest</b>	
	101 Civil
	102 Posts
	103 Telecommunications
	104 Defence
	105 Railways

**MAJOR / SUB-MAJOR BEADS    MINOR HEADS**  
**8673    Cash Balance Investment**  
**Account**

101    Cash Balance Investment Account(1)

**Notes:**

- (1) This minor head is intended for the record of transactions connected with temporary investments of cash balance e.g. in short term loans or other Government securities. Long term investments in industrial or commercial concerns etc. should not be accommodated under this minor head, but routed through the Consolidated Fund. In the Central Accounts this head is debited with the amounts expended on the purchase of securities, and on the cancellation of the loans, the nominal value of the cancelled securities is debited to "Internal Debt" etc. by per contra credit to this head to the extent of the purchase price originally debited to it. The difference, if any will be added to or deducted from interest on cash balance investment under '0049-Interest Receipts'. Similarly, any profit or loss arising out of the transfer of securities held in the investment account is adjusted by addition to or deduction from the amount of the said interest, the sale proceeds being credited to this head to the extent of the purchase price. This minor head will include investment of surplus cash balances of High Commission for India in United Kingdom.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8674    Security Deposits made by**  
**Government**

101    Security Deposits made by Government (1)

**Note:**

(1) This head is sub-divided into

(a) *Security amounts deposited with Courts*

Security deposits made by Government departments to Higher/Appellate Courts to obtain 'Stay orders' on the decree awarded by Lower Courts (the amounts of such deposits being equivalent to or related to the decretal amounts), as a condition precedent to the grant of such stay orders on the lower court's decree, will be recorded under this sub head. Amounts deposited in Supreme Court of India as security for the costs of respondents in Appeals filed by Governments against the decision of High Courts, will also be recorded under this sub-head. Suitable detailed heads may be opened to indicate the nature of the case.

(b) *Security Deposits with (name of the organisation)*

Security Deposits made by Government with the statutory organisations like State Electricity Boards, Corporations, Municipalities etc. in terms of Ministry of Finance O.M.NO. F.8(1) -E.II.A/68 dated 24th July, 1968 (G.I. Decision No. 3 below para 258 to GFRs) shall be recorded under this sub head by indicating the name of the organisation.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8675 Deposits with Reserve Bank</b>	101 Central-Civil(1) (2) 102 Posts(1) 103 Telecommunicanons(1) 104 Defence(1) 105 Railways(1) 106 States(1)(3)

**Notes:**

- (1) This is merely an adjusting head and records the net results of cash transactions and adjustment with the Reserve Bank pending eventual transfer to the sector "N. Cash Balance-Deposits with the Reserve Bank".
- (2) This will be divided into three sub-heads
  - (a) Reserve Bank (HQ)
  - (b) Reserve Bank (PSB)
  - (c) Reserve Bank (CAO)

They are intended to be used for recording (i) the effect of transactions taking place at branches of RBI functioning as primary Bank of the Ministry/Department concerned (ii) the effect of transactions taking place at branches of Public Sector Banks functioning as primary Bank of the Ministry/Department concerned and (iii) the effect of advices issued by PAOs/Accountants General etc. in favour of Principal Accounts Offices on RBI, CAS at Nagpur for monetary settlement through its books respectively.
- (3) This will be divided into the following sub heads:-
  - (a) Treasury (b) Head Quarters and (c) CAS-Reserve Bank.

<b>MAJOR / SUB MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8677 Remittances into Banks/ Treasuries (1)</b>	
	102 Postal (2)
	103 Railway (2)
	104 Defence (2)
	105 Telecommunication (2)

**Notes:**

- (1) The Cheques/Bank Drafts received from various quarters either in settlement of outward claims or otherwise, would be initially entered in the 'Register of valuables'. The Cheques/Drafts alongwith supporting challans when sent to the branch of the accredited Bank would be classified as debit to this major head per contra credit or minus debit to the concerned minor / major heads of account. On receipt of bank scroll in which the proceeds of such cheques/drafts stand included, this major head would be cleared by minus debit per contra debit to the minor head "Public Sector Bank Suspense" under the concerned major head of the Department or under the concerned minor head below the major head "8675 - Deposits with Reserve Bank" as the case may be.
- (2) These minor heads will be divided into two sub-heads :-
- (i) Remittances into Banks
  - (ii) Remittances into Treasuries.

*(d) Accounts with Governments of Foreign Countries*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8679</b>	<b>Accounts with Governments of other Countries</b>

The name of each foreign country with which account is to be settled be a minor head. Separate sub-heads may be opened for transactions originating in Civil, P & T, Defence and Railway accounts under each minor head (1).

**Notes:**

- (1) A separate detailed head may be opened for each State Accounts Officer in Pakistan wherever required, in the accounts of State-Governments, which operate, on this head.

*(e) Miscellaneous*

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8680    Miscellaneous Government**  
**Accounts**

101	Ledger Balance Adjustment Account (1)
102	Writes-off from Heads of Account closing to balance (2)

**Notes:**

General-This Major Head should not be operated upon for effecting adjustments towards "Proforma" corrections to balances of earlier years (in cases where provisions of Rule 38 of Government Accounting Rules, 1990 are not attracted), wherein either (a) a head closing to balance vis-a-vis a head closing to Government account are involved or (b) correction of a balance under a head (closing to balance), purely as an accounting device is involved as such adjustments cannot be effected by means of a Transfer Entry in the monthly accounts. Relevant contra entry of such "proforma" correction (s) shall directly enter the "Government Account" forming part of the "Summary of Balances " prepared as at the end of each financial year and exhibited in the appropriate Statement of the Finance Accounts of the Union/State Government. Contra effect of 'proforma 'adoption of balances should also be similarly included in the "Government Account" referred to in the previous sentence.

- (1) Balances which are to be transferred/ stepped down from certain heads in the Public Account of the Government e.g. from the minor heads "Sinking Funds' and "Other appropriations" below the Major Head "8222 Sinking Funds" (vide notes 1 and 2 below that Major Head) or from any other debt, deposit, remittances head governed by similar orders are required to be adjusted against this minor head.
- (2) This minor head is intended to accommodate "Writes off from heads of account closing to balance sanctioned by the authorities competent to do so in connection with book-keeping errors or other cases in terms of Rule 38 of Government Accounting Rules, 1990.

**M. Remittances**

*(a) Money orders and other remittances*

<b>MAJOR / SUB MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8781 Money Orders</b>	
	101 Inland Money Orders
	102 Foreign Money Orders

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer</b>	
	101 Cash Remittances between Treasuries and Currency Chests
	102 Public Works Remittances (1)
	103 Forest Remittances (1)
	104 Remittances of Govt. Commercial Undertakings
	105 Reserve Bank of India Remittances (2)
	106 Small Coin Depot Remittances
	107 Mint Remittances
	108 Other Departmental Remittances (3)
	109 Assam and Meghalaya Remittances
	110 Miscellaneous Remittances
	111 Meghalaya & Manipur Remittances
	112 Nagaland & Manipur Remittances
	113 Tripura & Nagaland Remittances
	114 Nagaland and Arunachal Pradesh Remittances
	115 Assam & Nagaland Remittances
	116 Assam & Tripura Remittances
	117 Meghalaya & Tripura Remittances
	118 Pay and Accounts office Remittances
	120 Mines Labour Welfare Remittances (5)
	121 Posts & Telegraphs Remittances
	122 Transfers within the same Railway
	123 Remittances of M.E.S Offices (6)
	124 Transfers between M.E.S. Officers (7)
	125 Himachal Pradesh Suspense
	126 Manipur Suspense
	127 Mizoram Suspense
	128 Arunachal Pradesh Suspense
	129 Transfer within Rajasthan Canal Projects (4)
	130 Remittances between Ministry of External Affairs and Missions (8)

**Notes:**

(1) This minor head is intended to record transactions of Public Works Officers with Treasury and Other Officers of the Civil Departments (including Forest Department) within the same circle of Account. Transactions originating in other circles of account are also passed on to Public Works Officers by the Accountants General through this head. This head is sub-divided into the following sub-heads (viz):

- I. Remittances into Treasuries/Banks
- II. Public Works/Forest Cheques

- III. Other Remittances
- (a) Items adjustable by Civil
  - (b) Items adjustable by Public Works
- IV. Transfers between Public Works/Forest Officers. If a Public Works Officer deals with Treasuries in account with another Accounts Officer, the transactions on account of remittances into such treasuries and cheques drawn on such Treasuries are classified as pertaining to the sub-head "III-Other Remittances (b) Items adjustable by Public Works". The sub-head "Transfers between Public Works Officers" is intended for settlement of transactions between Public Works Divisional Officers rendering Account to the same Accountant General, who have not switched over to the system of "Cash Settlement" (See Note 2 below major head "8658 Suspense Accounts").
- (2) This head records transactions connected with the drawing and encashment of Telegraphic transfers and drafts on Reserve Bank Account, including transactions relating to Security deposit interest drafts and Dividend Warrant payment orders issued by the Bank.
  - (3) This head is intended for remittances between Treasuries and the Departmental Accounts. A separate sub-head may be opened for each department which has been allowed to have this facility such as 'Opium', 'Excise', 'Customs' etc.
  - (4) This head is intended for the initial record of inter-departmental and inter-Governmental transactions to be settled in Cash (by cheques/Bank Drafts) by the Chief Accounts Officer, Rajasthan Canal Project. It is sub-divided into:-
    1. Items adjustable by the Chief Accounts Officer.
    2. Items adjusted by the Chief Accounts Officer.
    3. Items adjusted by the Division.
  - (5) Separate sub-heads may be opened for "Coal" and other Mines labour Welfare Remittances.
  - (6) Remittances and other transactions between Army and Military Engineer Services within the same Military Accounts District, are adjusted under this minor head.
  - (7) Transfers between Military Engineer Services Districts within the same Military Accounts District, are accounted for under this minor head.
  - (8) This will include Remittances between England and India through Reserve Bank.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8785 Other Remittances</b>	
	101 Foreign Remittances

*(b) Inter Government Adjustment Accounts*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8786 Adjusting Account between Central and State Governments</b>	
	A Separate Minor Head for each State Government and Central Government and a Minor head 'Other Items' may be opened

**MAJOR / SUB-MAJOR HEADS**  
**8787 Adjusting Account with**  
**Railways**

**MINOR HEADS**

A Separate Minor Head for each Distinct Accounting unit headed by FA & CAO or and Independent Additional /Dy FA/CAO and the Secretary, Railway Board may be opened."

**MAJOR / SUB-MAJOR HEADS**  
**8788 Adjusting Account with**  
**Posts**

**MINOR HEADS**

A Seperate Minor Head for each Postal Accounts Officer

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8789 Adjusting Account with Defence</b>	

A Seperate Minor Head for each Defence Accounts Officer

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8790 Accounts with States etc. (Railways) (1)</b>	

A Seperate Minor Head for each Accounts Officer with whom the transaction is adjustable

**Note:**

- (1) This head ceases to function and is to be operated upon only for the clearance of outstanding balances thereunder.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8791    Accounts with States**  
**(Posts)(1)**

A Seperate Minor Head for each Accounts Officer with whom the transaction is adjustable

**Note:**

- (1) This head ceases to function and is to be operated upon only for the clearance of outstanding balances thereunder.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8792    Accounts with States etc**  
**(Defence)(1)**

A Seperate Minor Head for each Accounts Officer with whom the transaction is adjustable

**Note:**

- (1) This head ceases to function and is to be operated upon only for the clearance of outstanding balances thereunder.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8793 Inter State Suspense Account</b>	

A Seperate Minor Head for transactions between any two States

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8794 Accounts with the High Commission for India in U.K. (1)</b>	

101	Items adjustable in India (1)
102	Items adjustable in England (2)

**Note:**

- (1) The major head is operative only so long as the outstanding balances (prior to the departmentalisation of accounts of the Union Government) continues to exist. No current transactions are to be brought to account under this major head as these are adjusted under the head "Remittance between India and England through Reserve Bank" under "8658- Suspense Accounts". Only to the extent, the old outstanding balances are to be cleared, this head is operative.

The following are the sub-heads:

*Receipts*

Revenue receipts.  
Capital receipts.  
Remittance-Miscellaneous Account between England and India.

*Payments*

Expenditure on Revenue Account.  
Capital expenditure outside the Revenue Account  
Net disbursement on behalf of the Railways.  
Net disbursement on behalf of Posts and Telegraphs.  
Net disbursement on behalf of Defence.  
Net disbursement on behalf of Union Territory Government.  
Net disbursement on behalf of State Governments.  
Remittance-Miscellaneous Accounts between England and India.

- (2) The only items which can occur under this minor head are of the category "Remittance-Miscellaneous Account between England and India".

<b>MAJOR / <i>SUB-MAJOR HEADS</i></b>	<b>MINOR HEADS</b>
<b>8795 Adjusting Account with Telecommunications</b>	

A separate minor head for each Telecommunications Accounts Officer may be opened.

*(c) Exchange Accounts***MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8797    Exchange Accounts***01 Accounts between Civil &  
Civil*

Exchange Accounts between---- (1)  
 Exchange Accounts advised by---- (2)  
 Exchange Accounts between P.W. Division and  
 P.W. Division (3)  
 Exchange Accounts between PAO and PAO (3)  
 Minor Head Exchange Accounts advised by  
 Pr.A.O. (4), may be opened for Exchange Accounts  
 transaction between various Principal Accounts  
 Officer of Civil Ministries/Departments.

*02 Accounts between  
Defence Accounts Officers*

A Separate Minor Head for accounts between any two  
 accounting units

*03 Accounts between  
Railways*

A separate minor Head for accounts between each  
 district "Accounting unit headed by a F.A &C.A.O or  
 an independent additional Dy. F A and C.A.O may be  
 opened."

*04 Accounts between Postal  
Accounts Officers.*

A separate minor head for accounts between any two  
 Accounting Units should be opened.

*05 Accounts between  
Telecommunications  
Accounts Officers.***Notes:**

- (1) This sub major head is to be operated upon only for the clearance of the old outstanding balances, consequent upon the abolition of the system of 'Exchange Accounts' from 1-12-1980.
- (2) (a) This minor head should be operated in respect of Exchange Account Transactions originating on or after 1.4.1974 and responses thereto. Each Civil Accounts Office authorised to operate exchange accounts with another will have one minor head each and each office with which it has to exchange accounts will appear as a sub head under that minor head. An Office "A," originating an exchange account transaction with another Office 'B' will operate" the minor head "Exchange Account advice by A". The name of the Officers 'B' will be a sub head under this minor head.

The Office 'A' while responding to an item originated by "B" will operate for this purpose the minor head "Exchange Account advice by B" with the sub head 'A' thereunder.

(b) The detailed heads to be opened under each of the sub heads mentioned in (a) above are:-

- (i) Original item
- (ii) Responding items

The detailed head 'Original items' will be operated in the books of the Accounts Officer who originates the items. The detailed head 'Responding items' will be operated in the books of the Accounts Officer who responds fo the original entry

(c) Following are the central civil accounts Officers who are authorised to operate upon "Exchange Accounts": -

- (1) Accountant General, Andhra Pradesh , Hyderabad
- (2) Accountant General, Assam, Meghalaya, Mizoram and Arunachal Pradesh, Shillong.
- (3) Accountant General, Bihar, Ranchi
- (4) Director of Accounts, Central Revenues, New Delhi
- (5) Director of Accounts, Central, Bombay
- (6) Director of Accounts, Central, Calcutta
- (7) Director of Accounts, Commerce, Works and Miscellaneous, New Delhi
- (8) Accountant General, Gujarat, Ahmedabad
- (9) Accountant General, Haryana, Chandigarh
- (10) Accountant General, Himachal Pradesh and Chandigarh, Shimla
- (11) Accountant General, Jammu and Kashmir, Srinagar
- (12) Accountant General, Karnatka, Bangalore
- (13) Accountant General, Kerala, Trivendrum
- (14) Accountant General, Madhya Pradesh (II), Gwalior
- (15) Accountant General, Orissa, Bhubneshwar
- (16) Accountant General, Punjab, Chandigarh
- (17) Accountant General, Rajasthan, Jaipur
- (18) Accountant General, Uttar Pradesh (II), Allahabad
- (19) Accountant General, Tamil Nadu (I), Madras
- (20) Accountant General, Manipur, Imphal
- (21) Accountant General, Nagaland, Kohima
- (22) Accountant General, Tripura, Agartala
- (23) Director of Accounts, Scientific Departments, Bombay
- (24) Deputy Director Accounts, Commerce, Works and Miscellaneous, Bombay
- (25) Deputy Director, Commerce, Works and Miscellaneous, Calcutta

(3) (a) The Minor Heads will be operated in respect of Exchange Account transaction for supply of materials between P. W. Divisions within the same zone for transfer of balances between PAOs of the same Ministry/Department as the case may be.

There will be sub-heads "Exchange Accounts with....." and "Exchange Accounts by....." under these minor heads for each Division/PAO to exchange transaction between each other. Thus, Division, 'A'/PAO'A' originating an Exchange Accounts transaction with Division 'B'/PAO 'B' will operate the sub-head "Exchange Account with Division 'B'/PAO 'B' " under the minor head "Exchange Accounts between P.W. Division and P.W. Division" or 'Exchange Accounts

between PAO and PAO' as the case may be. The Division (B)/PAO(B) while responding, will for this purpose, operate the sub-head "Exchange Accounts by Division (A)/PAO(A) as a minus credit/minus debit entry under the said minor head. Similarly, the Division (A) /PAO(A), while responding to an item originated by Division (B)/PAO (B) will for this purpose, operate the sub-head "Exchange Account by Division (B)/PAO(B) as minus credit/minus debit entry under the said minor head.

(b) The sub-head "Exchange Account with .....will accommodate originating transactions in the books of originating Division/PAO, The Sub-head "Exchange Account by....." will accommodate transactions responded in the books of responding Division /PAO.

- (4) (a) The minor head will be operated in respective Exchange Accounts transaction for transfer of balances between Pr.A.Os of various Central (Civil) Ministries/Departments, The Pr. A.O. which operates Exchange Account will have a minor head each and Pr. A.O. with which it has to Exchange Account will appear as a sub-head under that minor head. The Pr.A.O. 'A' originating an Exchange Account transaction with Pr. A.O 'B' will operate the minor head "Exchange Account advise by Pr. A.O. 'A' "

The name of Pr.A.O. with which the transaction takes place will appear as sub-head under this minor head viz "Exchange Accounts with Pr. A.O. 'B'. The Pr A.O. (B) while responding, will for this purpose, operate the minor head "Exchange Account Advised by Pr A.O. (A)" with sub-head "Exchange Account by Pr. A.O.(A)" as a minus credit/minus debit entry under the said minor head. The Pay and Accounts Officer under each Pr. A.O. in whose books the transaction is actually originated/ responded will appear as detailed head.

Similarly Pr. A.O. 'A' while responding to an item originated by Pr. A.O. (B), will for this purpose operate the minor head "Exchange Account Advised by Pr. A.O. (B)" with the sub-head "Exchange Account by Pr. A.O. (B)" as minus credit/minus debit under the said minor head.

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

**N. Cash Balance**

<b>MAJOR / SUB-MAJOR BEADS</b>	<b>MINOR HEADS</b>
<b>8999 Cash Balance(1)</b>	
	101 Cash in Treasuries
	102 Deposits with Reserve Bank
	103 Deposits in other Banks
	104 Remittances in Transit-Local
	105 Remittances in Transit-Foreign

**Note:**

(1) See Note (1) and (2) below major head '8675-Deposits with Reserve Bank'.